

Our Ref: FoI/Req/17/254

Brian O'Donovan  
RTÉ Newsroom  
RTÉ  
Donnybrook  
Dublin 4

15 February 2018

Dear Mr. O'Donovan,

I refer to your request of 11 December 2017, which you have made under the Freedom of Information Act 2014, for access to records held by this Department, as follows:

- **All records relating to possible effects on Ireland due to planned cuts to the US corporation tax rate**
- **Any records relating to references made by President Donald Trump to Ireland's corporation tax regime**

**Covering the timeframe 01/06/2017 - present day (11 December 2017)**

33 records have been identified that fall within the scope of your request. The records are listed in the schedule attached. It has been decided to grant access to 9 of the records.

Where access has been refused, the records are exempt from release under sections:

**33.1 (d) and 33. 2 (b) ii**

I have exempted 24 records under Section 33: Security, defence and international relations, and under Section 33. 2 (b) ii: this is a mandatory exemption under the legislation and I am obliged to refuse access to records falling within that section.

This Department manages relations between Ireland and 178 countries, operating in a complex and diverse international environment, in a variety of locations and under varying local laws and customs. In order to effectively carry out its role, the Department must maintain trust and confidence between governments and other interlocutors. If the Department does not maintain the mutuality of trust, its ability to protect and promote Ireland's interests could reasonably be expected to be adversely affected. I feel release of the information would have a significant adverse impact on the effective conduct of the functions of this Department. I have considered the right of the public to have access to information and the need for an open and accountable civil and foreign service. I am satisfied that the balance favours refusal rather than release.

## **Right of Appeal**

Should you wish to appeal this decision, you may do so in writing to the Freedom of Information Unit, Department of Foreign Affairs and Trade, 76-78 Harcourt Street, Dublin 2 or by email to [foi@dfat.ie](mailto:foi@dfat.ie). A fee applies for an appeal for access to non-personal information; the level of this fee has been set at €30. For methods of payment, please contact FOI Unit at [foi@dfat.ie](mailto:foi@dfat.ie), or 01-4082857.

You should make your appeal within 4 weeks (20 working days) from the date of this notification. However, the making of a late appeal may be permitted in appropriate circumstances. The appeal will involve a complete reconsideration of the matter by a more senior member of the staff of this Department.

Yours sincerely

Gerard McCoy  
Deputy Director,  
U.S & Canada  
Americas Unit  
Department of Foreign Affairs and Trade