



An Roinn Gnóthaí Eachtracha agus Trádála Department of Foreign Affairs and Trade

Our Ref: Fol/Req/18/203

10th September 2018

Dear Mr. Lewis

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

'1) all records held by the Department of Foreign Affairs and Trade and created since 1 January 2012 relating to the negotiation of the Ireland/Ghana double taxation agreement.

Such records may include (but may not be limited to) emails, written correspondence, meeting minutes, advice or guidance both written and electronic.

2) A list of any meeting since 1 January 2012 between DFAT staff and any private entity (private individual, company, non-governmental organisation or other private body) at which the Ireland/Ghana double taxation agreement or its negotiation was substantially discussed. If possible, I would be grateful to receive the date, location and a list of the participants at the meeting.'

I refer also to the acknowledgement of your request which was sent to you on 24 July 2018 and the subsequent request for an extension.

I have identified 82 records that fall within the scope of your request. The records are listed in the schedule attached. I have made a decision to grant 63, to part-grant 6 and to refuse 13 of the records.

I have refused 1 record under *Section 28 (1) (b) (ii)* as the record is not a one by which a decision of the Government is published to the general public by or on behalf of the Government. I have refused 2 records under *Section 28 (1) (c)* as the records relate to a decision of the Government that was made more than 5 years before the receipt of the FOI request. I have refused 6 records and part-granted 6 records under *Section 33 (1) (d)* as they relate to the status of negotiations between Ireland and Ghana and should remain confidential. I have refused 4 records under *Section 36 (1) (b)* as they are commercially sensitive and do not meet the public interest test to be released. This is set out in the attached schedule.

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@dfa.ie.

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

A handwritten signature in black ink that reads "Aislinn McCauley". The signature is written in a cursive style with a long, sweeping tail on the final letter.

Aislinn McCauley

Desk Officer

Africa Unit, Department of Foreign Affairs and Trade