

Mr Ken Foxe  
Righttoknow.ie

31<sup>st</sup> October 2024

**Re: Decision Letter for FOI request IDA/FOI/0650**

Dear Mr Foxe,

I refer to your Freedom of Information request to IDA Ireland deemed received on 2<sup>nd</sup> October 2024. Your request sought:

- A copy of any briefings, memos, reports, submissions, Q&As, speaking notes, or other such overview/review or discussion documents prepared for either the IDA CEO or the Chairman with regard to the Apple tax case judgment. This request to cover the period 1 Aug 2024 to date.

I have today made a final decision to part-grant your request. The purpose of this letter is to explain that decision. Some information contained within the records is out of scope for this request as it does not relate to “the Apple tax case judgement”.

If you are unhappy with this decision you may appeal it. In the event that you need to make such an appeal, you can do so by writing to the Freedom of Information Unit or by e-mail to [foiunit@ida.ie](mailto:foiunit@ida.ie). Your correspondence should include a fee of €30 (€10 for medical card holders and their dependents) for processing the appeal. Payment should be made by way of bank draft, money order, postal order or personal cheque made payable to IDA Ireland. If you wish to make payment by electronic means please contact Nadine Boylan at [foiunit@ida.ie](mailto:foiunit@ida.ie). You should make your appeal within 4 weeks from the date of this notification, where a day is defined as a working day excluding, the weekend and public holidays. 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 body.

**Publication**

All non-personal FOI requests will be recorded on an FOI disclosure log which will be published on the IDA Ireland website in due course.

Should you wish to discuss the above, please contact me at 

Yours sincerely,



Decision Maker  
Senan O Riain

# Joe Lynam Speaking Points

September 2024

# Has the Apple judgement been reputationally damaging to Ireland?

- First off, it's critically important to consider last week's judgement in context:
  - 1) This is an historical case and we need to view it through a different prism.
  - 2) Ireland is firmly committed to its position as a member of the OECD, we have already made adjustments to our tax regime as international regulations
  - 3) This case relates to a single company based here.
- So, my view is that this is not reputationally damaging, although unfortunate.
- Something that I've also been hearing back in my interactions with IDA clients over the past week – they are not indicating that this has been damaging reputationally.
- We know that tax is just one of the reasons companies establish here and continue to invest.
- PIVOT TO ALL THE REASONS WHY COMPANIES INVEST

# Did Ireland give preferential treatment to Apple?

- Ireland does not give preferential tax treatment to any companies or taxpayers. (This is the government position and that of IDA Ireland.)
- Ireland is a committed member of the OECD and we are an active participant in international tax discussions.
- As international tax rules have developed over time, we have made necessary changes to our taxation regime.
- Furthermore, we welcome the clarity on taxation that this brings. More importantly our clients welcome this clarity.
- This is what I have been hearing when speaking to clients this week - they value certainty, stability and transparency.
- PIVOT TO WHY TO INVEST GOING BEYOND TAX TO IRELAND'S VALUE PROPOSITION
- EXAMPLES

# What does this mean for Ireland's relationship with Europe. Is Ireland struggling to “sit on two horses?”

- Ireland is firmly and unwaveringly pro-European.
- Our position within the EU is an important factor in helping us attract investment from around the globe.
- Similarly, we offer our European neighbours an attractive investment proposition and have seen strong levels of FDI from Europe in the past year.
- Through our geography and shared history, we also enjoy a special and unique relationship with the US and its business community.
- IDA Ireland is global organisation, partnering with companies from around the world and we have a really strong value proposition regardless of where the company has its HQ.
- PIVOT TO CLIENT EXAMPLES

What do you think should be done with the €13 billion windfall?

Should it go into infrastructure / housing / incentives?

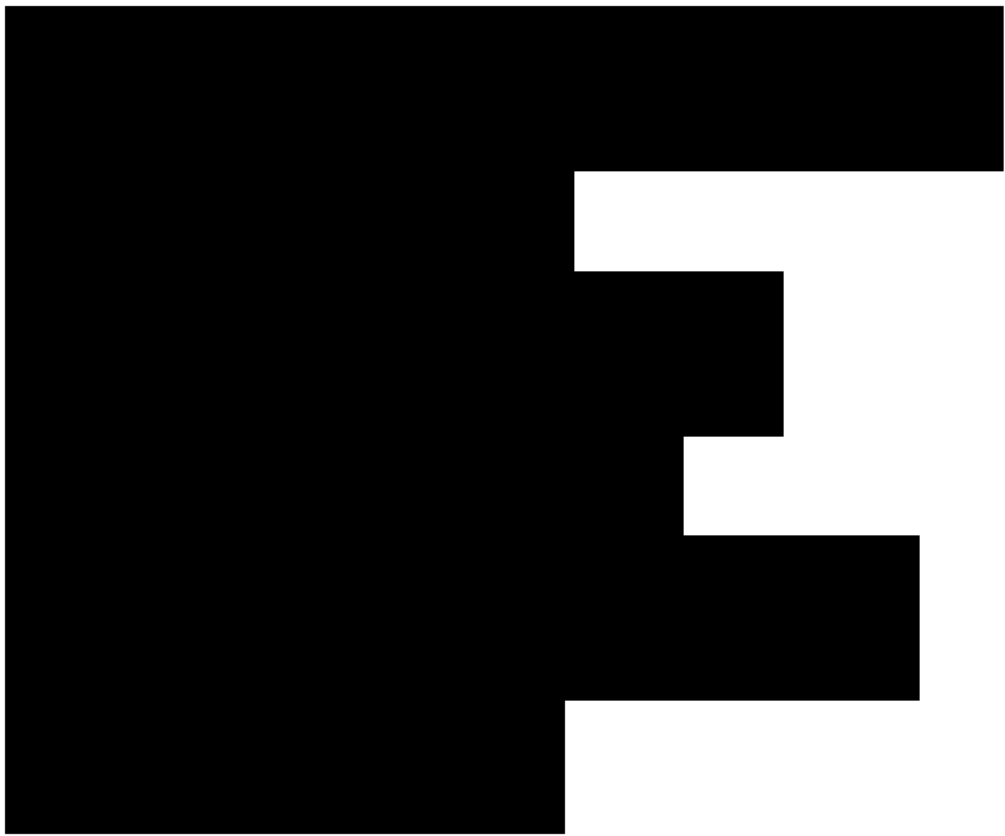
- That is a matter for the government.

**\*\*IF PUSHED\*\***

- Continued investment in infrastructure will be critical if we are continue to grow the economy and compete successfully in bringing FDI into Ireland.
- There have been constraints in “supply and planning”.
- IDA is consulting with and working with the relevant bodies and parties and will continue to do so.

Global competition for FDI is already fierce, will the Apple decision make things more difficult for Ireland?

- Global competition is fierce and we are operating against a challenging backdrop.
- However, Ireland's proposition remains strong
  - 75+ years – we know what we're doing.
  - Unique partnership model, unique ecosystem that facilitates relationships unlike elsewhere.
  - Highly skilled talent pool from Ireland and wider EU
  - Expertise is STEM – critical for research and innovation
- BUT
  - 75+ years – our track record, companies are in good company when they locate here.
  - Unique partnership model, unique ecosystem that facilitates relationships unlike elsewhere.
  - Highly skilled talent pool from Ireland and wider EU
  - Expertise is STEM – critical for research and innovation
  - Stable environment
  - Access to EU marketplace and all that brings in terms of customer base, wider skills base etc.



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***IDA statement in response to queries on ECJ ruling.***

IDA Ireland notes today's ruling of the European Court of Justice setting aside the judgement of the General Court concerning tax rulings issued by Ireland in favour of Apple. Apple is a valued client of IDA Ireland opening in Cork in 1980 and today employing 6,000 people.

The Government's position has always been that Ireland does not give preferential tax treatment to any companies or taxpayers. Ireland is an active participant in international tax discussions and has also made necessary changes to its taxation regime as international tax rules have developed over time.

In December 2021, the European Commission proposed an EU Directive to give effect to the Pillar Two rules, which provides for a minimum effective tax rate of 15 per cent for in-scope MNEs (those with at least EUR 750 million global turnover in at least two of the four previous years). Ireland was consistent in its support of the proposed Directive, which was unanimously agreed by Member States in late 2022. IDA Ireland welcomes the clarity on taxation that this Directive provides in attracting future FDI clients who value certainty, stability, and a transparent pro enterprise competitive environment where they can grow their international business.

There are many benefits to be realised by multinational companies who choose Ireland to locate their business. These include access to a well educated, English speaking, talented international workforce; barrier free access to the EU; and an innovative R&D eco system which companies can quickly tap into.

Ends

### Schedule of Records IDA/0650/FOI

<b>Records</b>	<b>Record description</b>	<b>Number of Pages</b>	<b>Decision: Part Grant</b>
<b>1</b>	Speaking points for interview with Joe Lynam, Breakfast Business on Newstalk FM	10	Part grant - elements out of scope
<b>2</b>	IDA statement in response to queries on ECJ ruling.	1	Grant