

Fees paid include VAT and are rounded to euro amount

Service Provider	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 to September	Total Paid to September 2024 (including VAT)
Barry Doherty BL	€4,113	€66,057	€1,230	€141,656	€211,361	-	€157,049	€10,019	€68,075	€2,037	€84,052	€10,948	€756,597
Justice Denis McDonald *	-	€9,332	€27,823	€53,921	€126,289	€2,460	-	-	-	-	-	-	€219,824
Hogan Lovells	-	€3,936	-	-	-	-	-	-	-	-	-	-	€3,936
Justice John Cooke *	-	-	-	€5,060	€14,145	-	-	-	-	-	-	-	€19,205
Justice Maurice Collins *	-	€25,461	€89,184	€45,004	€171,159	€126,936	€173,934	€39,985	-	-	-	-	€671,664
Paul Gallagher SC **	-	-	-	-	€160,914	€138,899	€272,423	€50,026	-	-	€153,750	€11,974	€787,985
Philip Baker KC	-	€49,183	€151,761	€66,526	€89,850	€95,944	€155,540	-	€48,618	-	€157,612	€5,413	€820,448
Aoife Goodman SC	-	€23,763	€55,052	€29,761	€135,133	€13,899	-	€73,800	€5,756	-	€153,750	-	€490,915
Benedict O'Floinn SC	-	-	-	€49,194	-	-	-	-	-	-	-	-	€49,194
Justice Brian Murray *	-	-	-	€36,470	€8,118	-	-	-	-	-	-	-	€44,588
Catherine Donnelly SC	-	-	-	-	€80,043	-	€60,098	€73,800	€33,727	€2,263	-	€164,001	€413,932
David Fennelly SC	-	-	-	-	-	-	-	-	-	-	€85,281	-	€85,281
Justice Suzanne Kingston *	-	-	-	-	€106,346	€68,253	€93,062	€86,685	-	€69,264	-	-	€423,610
Conor Quigley KC	-	-	-	€58,538	-	-	-	-	-	-	-	-	€58,538
McCanns	-	-	-	-	€67,650	€455,900	€18,909	€2,785	-	-	-	-	€545,244
William Fry	-	-	-	€206,668	€2,082,204	€798,046	€128,185	€95,416	€7,923	€3,450	€172,980	€16,026	€3,510,898
Mary Walsh	-	€3,075	-	-	-	-	-	-	-	-	-	-	€3,075
Baker McKenzie	-	-	-	-	€83,099	-	€63,663	€51,612	€33,793	-	-	-	€232,168
Mary Bennett	-	-	-	-	-	-	-	-	-	-	€52,260	-	€52,260
PWC Belgium	-	-	€327,057	€268,343	-	-	€15,324	€8,854	-	-	€148,077	-	€767,655
Richard Collier	-	-	-	-	€63,285	€10,841	-	-	-	-	€26,226	-	€100,352
Ciaran Ó hÓgartaigh	-	-	-	€3,874	-	-	-	-	-	-	-	-	€3,874
James Byrne BL	-	-	-	€961	-	-	-	-	-	-	-	-	€961
Eurotext	-	€1,250	€7,782	€31,875	€2,701	€41,405	€14,074	€2,907	-	-	-	-	€101,995
Translit	-	-	-	-	-	-	-	€7,787	-	-	-	-	€7,787
Word Perfect Translations	-	-	-	€4,273	-	-	-	-	-	-	-	-	€4,273
<b>Total</b>	<b>€4,113</b>	<b>€182,058</b>	<b>€659,890</b>	<b>€1,002,124</b>	<b>€3,402,296</b>	<b>€1,752,583</b>	<b>€1,152,261</b>	<b>€503,676</b>	<b>€197,893</b>	<b>€77,014</b>	<b>€1,033,989</b>	<b>€208,362</b>	<b>€10,176,258</b>

\*These fees did not arise in respect of work done during the period in which the recipients held office as a judge.

\*\* Mr. Gallagher did not receive any remuneration for his involvement in the case as Attorney General from from June 2020 to December 2022



22 January 2025

Ken Foxe  
Email: [ken@righttoknow.ie](mailto:ken@righttoknow.ie)

RE: INTERNAL REVIEW REQUEST      REF: FOI 24-0280

Dear Mr Foxe

I refer to your request of 11 September 2024 made under Section 12 of the FOI Act 2014 for information on the following:

*A spreadsheet/table detailing all costs incurred by the State in its handling of the Apple tax case appeal and the management of the escrow account. This spreadsheet/table to include a list of all service providers whether corporate or individual and the amounts paid to each of them.*

Given the delay in replying to your request it has proceeded to Internal Review. As the Internal Reviewer, I am a more senior member of staff in the Department of Finance than the original Decision Maker in this case (Ciara Lonergan). I have made a final decision on your request on 8 January 2025. Under Section 21 (2) of the FOI Act 2014, I have decided to grant your request and I have set out below details of my decision.

### **Decision**

As noted above, this request is subject to internal review due to the delay in a final decision being taken by the Decision Maker in relation to your request. The original Decision Maker intended to grant the request. However, in order to do so, it was necessary to undertake a consultation process as the information requested included personal information, the treatment of which is provided for in section 37 of the FOI Act.

### Section 37

While section 37(1) provides for the refusal of a request for personal information, section 37(5) provides that this information can be released where the Decision Maker is of the opinion that the public interest in that the request should be granted outweighs the public interest that the right to privacy of the individual to whom the information relates should be upheld.

I have considered the public interest in relation to the release of the personal information within the scope of the request. I have taken account of the following factors in favour of release:

- The public interest in the public knowing how a public body performs its functions.
- The public interest in members of the public exercising their rights under the FOI Acts.
- The public interest in the public being informed in relation to government expenditure



- The public interest in appropriate transparency in relation to costs accrued by State bodies

In considering the public interest factors which favour withholding the records I have taken account of the following:

- The public interest in the Department of Finance and other government bodies being able to perform our functions effectively, including by securing expert external advice,
- The public interest in safeguarding the flow of information to the Department of Finance.
- The public interest in protecting individuals' right to privacy.

I have considered these public interest factors and having balanced these factors, it is my view that the release of the information is in the public interest.

In such a situation there was a duty to consult the relevant individuals to who the personal information belongs, as set out in section 38 of the Act. The delay in the making of the final decision for the FOI relates in part to the time that was required to complete this required consultation process. This process is now complete and a final decision can be made in relation to your request. My decision is that your request should be granted. The table with the relevant information is attached.

Yours sincerely,

*Cathal Sheridan*

Cathal Sheridan

Department of Finance