



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

FOI/Req/19/260

23 September 2019

Dear Mr. Hurley,

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:

**“All records of communications since 1st January 2018 between The Permanent Representation of Ireland in the EU and the EU Commission, and between the Department of Foreign Affairs and the EU Commission during this period, in regard to the VAT treatment of food supplements in Ireland.”**

I refer also to the acknowledgement of your request which was sent to you on 11<sup>th</sup> September 2019.

Having conducted a search of the Department’s records, I have not located any documents that fall within the scope of your request. Therefore, your request falls for refusal on administrative grounds under Section 15(1) (a) of the Freedom of Information Act, as “the record concerned does not exist”.

**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](mailto:foi@dfa.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@dfa.ie](mailto:foi@dfa.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

Shane Sargeant  
Head of Press and Information Unit  
Permanent Representation of Ireland to the EU