

Freedom of Information Act 2000 (Section 50)

Decision Notice

Date: 15 October 2009

Public Authority: Ministry of Defence
Address: Main Building
Whitehall
London
SW1A 2HB

Summary

The complainant asked the Ministry of Defence (MOD) for the 1992 report by the National Audit Office (NAO) into the Al Yamamah defence agreement between the UK and Saudi Arabia and for communications since the report was completed and held by MOD whose subject is the report.

By not citing the exemptions contained in sections 36 and 42 of the Act until some two years after the internal review, MOD breached sections 17(1)(b) and (c) of the Act. In not referring to the public interest test in the refusal notice MOD breached section 17(3)(b).

By the time the Commissioner had concluded his investigation, MOD had released to the complainant, wholly or in part, the information contained in 29 of the 57 documents identified as within the scope of the request.

The Commissioner decided that MOD had applied correctly the exemptions contained in sections 27, 34 and 42 of the Act to the information being withheld as set out in annex 2 to this Notice.

The Commissioner's Role

1. The Commissioner's duty is to decide whether a request for information made to a public authority has been dealt with in accordance with the requirements of Part 1 of the Freedom of Information Act 2000 (the "Act"). This Notice sets out his decision.

Background

2. In February 1992 the then Comptroller and Auditor General of the National Audit Office (NAO) provided a report (the NAO report) to the then Chairman of the Public Accounts Committee of the House of Commons, the subject of which was the 1990-91 Appropriation Account dealing with MOD's involvement in confidential

arrangements made between the governments of the United Kingdom and the Kingdom of Saudi Arabia (KSA) for supplying armaments to KSA. These arrangements for the supply of armaments have generally been referred to as Al Yamamah (AY). They are also now commonly known as the Saudi British Defence Cooperation Project (SBDCP) a long term government-to-government arrangement which continues to operate under the auspices of the original memorandum of understanding established for AY.

3. In May 2005 the then Speaker of the House of Commons, exercising his powers under section 34(3) of the Act, certified that the NAO report was exempt from disclosure under the Act.

The Request

4. On 10 May 2006 the complainant asked the Ministry of Defence (MOD) for first, a copy of the report by the National Audit Office dating from approximately 1994 [the date of the NAO report was 1992], into the Al Yamamah defence agreement between the UK and Saudi Arabia, and second, for copies of all the communications, including but not limited to memos, since the report was completed held by MOD where their subject is the report.
5. On 5 June 2006 MOD told the complainant that they did hold the 1992 NAO report but that it could not be released to him as it contained information that was exempt under sections 27 (International relations), 34 (Parliamentary privilege) and 43 (Commercial interests) of the Act. MOD said that the Parliamentary Commissioner for Administration (the Ombudsman) had reported the results of an investigation carried out by her under the non-statutory regime that preceded the Act, reference A.10/4. MOD said they held 56 documents, four of which were released, three of these in redacted form.
6. On 20 June 2006 the complainant requested an internal review of the decision by MOD to deny him access to the information held. MOD did not respond until 25 August 2006, a delay for which they apologised; MOD upheld their earlier refusal to provide the information. MOD accepted that their 5 June 2006 refusal notice had not complied fully with section 17(3)(b) of the Act in that it had not explained fully why the balance of the public interest favoured withholding the Report. MOD explained their reliance on the exemptions contained in sections 27, 34 and 43 of the Act and said that the NAO report remained sensitive as the KSA government would regard its release as a breach of the confidentiality provisions of their AY agreement with the UK government.

The Investigation

Scope of the case

7. The Commissioner decided that the final position reached by MOD with regard to release of information by the end of his investigation was correct and that the remaining information being withheld was withheld properly in accordance with the Act. This Notice therefore only addresses the reasons for withholding the remaining information that MOD have not now disclosed to the complainant.
8. In those instances where MOD had cited more than one exemption and the Commissioner decided that an exemption had been correctly applied, he did not then proceed to consider the application of further exemptions to the same information. For this reason he did not consider MOD's application of the section 43 exemption. At a late stage in the Commissioner's investigation, MOD sought to apply the section 36 exemption to information in three documents but this information has now been disclosed, apart from some information properly redacted under the section 27 exemptions, and so the Commissioner did not consider application of the section 36 exemption.
9. During the course of the Commissioner's investigation, MOD applied the section 40 exemption to the names and contact details of junior officials. The complainant indicated to the Commissioner that he was content for the Notice not to deal with the application of the section 40 exemption to this information. Accordingly those matters have not formed part of the Commissioner's decision.

Chronology

10. On 9 October 2006 the complainant contacted the Commissioner to complain about the way his request for information had been handled. On 6 May 2008 the Commissioner opened his investigation and asked MOD for their comments. He noted that the Information Tribunal were then considering appeals against his earlier decisions on other related matters dealing with Saudi Arabian arms issues, the outcomes of which were likely to have a bearing on his view of the possible disclosure of the information requested in this matter. The related matters were decided by the Tribunal in the *CAAT* case in August 2008 (*CAAT v IC and MOD, EA/2006/0040*) and in the *Gilby* cases in October 2008 (*the Gilby cases, EA/2007/0071, 0077, 0079*).
11. On 23 June 2008 MOD told the Commissioner in an interim response that the majority of the documents within the scope of the complainant's request that were being withheld were exempt under section 34 of the Act. At that point, MOD also said that they intended additionally to rely on the exemptions in sections 36 and 42 of the Act, these exemptions had not previously been cited; this was more than two years after the first refusal notice from MOD.
12. On 14 October 2008 MOD gave the Commissioner their detailed response to the complaint. MOD cited the section 34 exemption in respect of 38 of the 56 relevant documents. Only four of the 56 documents had been released to the complainant,

three of them partially in redacted form. MOD said that they had now decided that they wished to apply the section 36 exemption to documents 3 – 5.

13. On 14 November 2008 the complainant asked the Commissioner to take into account the decisions of the Information Tribunal in the Gilby case appeals, which had been issued in October 2008.
14. Following a meeting with the Commissioner's staff on 26 November 2008, MOD provided him with a detailed schedule showing the application of the exemptions to the relevant documents. MOD said that the House of Commons Authorities had advised that the section 34 exemption should be applied to three of the 38 documents being withheld by MOD under the section 34 exemption and to those documents only. MOD copied the House Authorities' advice to the Commissioner on 1 December 2008.
15. At a further meeting with the Commissioner's staff on 6 January 2009, at which detailed application of the exemptions by MOD to individual documents was discussed, MOD indicated that a further document had been found to be within the scope of the request, i.e. there were now 57 documents within the scope of the request.
16. On 12 January 2009 the complainant indicated that he had no objection to MOD redacting the names of junior MOD officials from the documents they were preparing to disclose to him.
17. On 24 February 2009 MOD wrote to the complainant and provided further information along lines that had been agreed with the Commissioner's staff. MOD told the complainant that they were still withholding information under the exemptions contained within the Act in sections 27, 29 - the first reference by MOD to the section 29 exemption - 34, 40 and 43.
18. On 26 February 2009 the Commissioner told the complainant that he was now content that MOD had disclosed information to him correctly in accordance with the Act and invited him to reconsider the complaint. On 24 March 2009 the complainant asked the Commissioner to proceed to issue a Decision Notice in relation to the information still being withheld.
19. On 2 April 2009, in a further email to the Commissioner's staff, the complainant said that he would like the Commissioner's Decision Notice to deal with all of the exemptions currently being claimed excepting section 40 insofar as it related to the names and contact details of relatively junior officials.
20. On 14 May 2009 MOD provided further information (from document 28) to the complainant.

Findings of fact

21. On 26 May 2005 the then Speaker of the House of Commons issued a certificate under section 34(3) of the Act as conclusive evidence that the NAO report dated 29 January 1992, which was held by MOD, was required to be exempt from

disclosure under the Act for the purpose of avoiding an infringement of the privileges of the House of Commons.

22. In December 2008 the House of Commons Authorities provided detailed advice and guidance to MOD on the application of the section 34 exemption.

Analysis

Procedural matters

23. By not citing the exemptions contained in sections 36 and 42 of the Act until some two years after their internal review of the decision to withhold the information, MOD were in breach of section 17(1)(b) and (c) of the Act.

24. In not referring to the public interest test, where relevant, in the letter of 5 June 2006, setting out the outcome of their initial reasons for refusing to disclose some of the requested information, MOD were in breach of section 17(3)(b) of the Act.

Exemptions

25. The complainant told the Commissioner that MOD had partially refused disclosure citing three exemptions under FOIA: "International relations" (section 27), "Commercial interests" (section 43), and "Parliamentary privilege" (section 34). At that stage MOD had disclosed in redacted form four out of 56 documents covered by his request. MOD had also supplied a copy of the May 2005 certificate signed by the Speaker of the House of Commons. The complainant said that he remained of the view that MOD had, in particular, failed to attribute the great public interest to those parts of the material requested that the MOD was not claiming to be covered by the "Parliamentary privilege" (section 34) exemption, relating as it did to the auditing of government spending and general propriety in the "government-to-government" AY agreement. He said that this applied to up to 52 documents, together with the redacted passages in the four disclosed documents.

26. The complainant said that MOD had suggested that transparency in the conduct of public affairs and establishing that the project has been run with propriety and regularity had been fulfilled by the NAO investigation itself. However he said it was evidently incorrect to say that transparency had been fulfilled by the NAO investigation because the report of its outcome had, exceptionally, not been published. He added that MOD had told him that the report established that the project "has been run with propriety and regularity" while refusing to enable the public to judge for itself any part of what the NAO report had actually said. He said that MOD had sought to make representations on what the NAO had concluded while refusing to allow the public to see for itself. He said that this underlined the vital public interest in putting into the public domain as much as of the material related to the NAO report as possible. He believed that it was only possible to judge where the public interest lay regarding those parts of the material that have been withheld on the basis of international relations and/or commercial interests by an examination of those parts of the material.

27. The complainant said that government departments had previously refused disclosure under the predecessor regime to the Act, the non-statutory code of practice for access to government information, of NAO reports relating to the new headquarters of the Security Service and SIS. Ultimately, that refusal had been reversed and the reports had been published in redacted form. He said that those publications had shown clearly that the claimed reasons for withholding the reports in their entirety had been fallacious. He said that he believed that MOD were similarly giving undue weight to the public interest in withholding the vast majority of the material requested in its entirety, as well as failing to give proper weight to the public interest in disclosure.
28. During the course of the Commissioner's investigation, MOD released 25 further documents either wholly or in part.

Section 27 International relations

29. Section 27(1)(a) of the Act provides that information is exempt if it would, or would be likely to, prejudice relations between the United Kingdom and any other State. Sections 27(1)(c) and (d) provide that information may be exempt from disclosure if disclosing it would, or would be likely to, prejudice the interests of the United Kingdom abroad or the promotion or protection by the United Kingdom of its interests abroad.
30. MOD said that there was an understanding of confidentiality with KSA in relation to the AY project. A breach of this understanding would be likely to damage relations between the two countries. Such a breach of confidentiality could also undermine the UK's reputation for honouring its international obligations in a wider context and so damage the UK's standing with other countries in the area close to KSA and more widely.
31. As regards the section 27(1) exemptions, the Commissioner noted the matters raised by the complainant and MOD. He saw that the likely result of disclosure would be an adverse reaction from KSA which would be detrimental as it would be very likely to bring about real prejudice to the interests of the UK at home and their promotion and protection abroad, thereby impairing relations between the governments of the UK and KSA and putting at risk UK interests in KSA and elsewhere. The Commissioner endorsed that aspect of MOD's conclusions on the grounds that, from evidence he has seen in this and other related matters, in the strong adverse responses of the government of the KSA to past inadvertent disclosures of related information, as well as from the conclusions of the Information Tribunal in the *CAAT* and *Gilby* cases, that prejudice to UK interests would be very likely to occur. The Commissioner therefore decided that the exemptions were engaged in respect of the documents so indicated at annex 2 to this Notice.

Public interest

32. As regards the balance of the public interest, MOD said that they recognised the strong argument for transparency in the conduct of public affairs in general and in this case for establishing that the project has been run with propriety and regularity.

There was also a real public interest in the UK's relationship with KSA and in particular the defence contracts and the other contacts between the two countries. However MOD said that in this case the public interest had been met through the NAO investigation itself.

33. MOD added that the NAO report dated from 1992 and that it was generally recognised that there is a potential for the public interest in withholding information to decrease with time. In this case, however, MOD said that principle did not apply. The report remained sensitive because the KSA government would still view its release as a breach of the pledge of confidentiality under the extant memorandum of understanding governing the AY programme.
34. MOD said that bearing in mind the understanding of confidentiality with KSA, release of the NAO report would prejudice ongoing work arising out of AY and subsequent defence equipment agreements. Potentially it could also have a detrimental effect on other commercial prospects in the region of possible benefit to the UK, and so jeopardise the significant economic benefits to the UK of such work. On balance then, MOD said that they remained satisfied that the public interest in withholding the information outweighed the public interest in disclosure.
35. The Commissioner has taken careful note of the issues raised by both the complainant and MOD as regards the public interest in this matter. He has also been guided by decisions of the Information Tribunal, in the *CAAT* and in particular in the *Gilby* cases. The Commissioner acknowledged the general importance of transparency and accountability, the characteristics of the government of KSA, and the importance of transparency in demonstrating that UK public affairs were being conducted with high standards of regularity and propriety. However, he also noted the reassurance that was to be gained from information that had been placed in the public domain by the then chairman of the Public Accounts Committee and other public bodies as to the regularity and propriety of the relevant MOD Appropriation Accounts. Accordingly the Commissioner also noted that there was a high public interest in maintaining the UK's good relations with KSA and avoiding prejudice to the UK interests in that country or prejudicing the promotion and protection of those interests.
36. The Commissioner decided that disclosure of the information being withheld by MOD under the section 27(1) exemptions would be highly likely to be contrary to the public interest. Accordingly the Commissioner decided that the public interest in maintaining the exemption outweighed the public interest in disclosing the information.

Section 34 – Parliamentary privilege

37. Section 34 of the Act exempts information if this is required for the purpose of avoiding an infringement of the privileges of either House of Parliament. Exercising his powers under section 34(3) of the Act, the then Speaker of the House of Commons certified on 26 May 2005 that exemption of the NAO report was required to avoid an infringement of the privileges of the House of Commons.
38. Subsequently, during the course of the Commissioner's investigation, MOD obtained from the House Authorities detailed advice and guidance on the application of the

exemption in section 34, together with a detailed exposition of the House Authorities' reasoning in arriving at their conclusion that all or part of the information contained in documents 7, 9, 25, 34, as listed in annex 2 to this Notice, but no more of the relevant information, was exempt under section 34. The Commissioner's staff considered the detailed opinion provided by the House Authorities to MOD. Both MOD and the Commissioner accepted in full the House Authorities' opinion of this matter. As the section 34 exemptions are absolute, questions of the public interest do not arise.

Section 42 – Legal professional privilege

39. Some two years after the initial request, MOD cited the section 42(1) exemption in respect of a small amount of the information withheld comprising legal advice to officials. MOD accepted that the exemption had not been cited in the original response or at the internal review stage. However, MOD said, further examination of the documents within scope of the request showed some of them to contain information directly related to legal advice and the transmission of that advice to parties within MOD. The exemption was therefore engaged.

40. The Commissioner considered not accepting MOD's reliance on this exemption at this late stage. However, he saw that the exemption had been advanced correctly, because the subject matter could properly be regarded as legal advice, and that the exemption might reasonably have been advanced earlier. He therefore accepted its late application to the relevant information in documents 14 and 15. The Commissioner decided that MOD's line of reasoning was well founded and so accepted that the section 42(1) exemption was engaged. The section 42(1) exemption is a class exemption but still requires a public interest test to be conducted.

Public interest

41. MOD said that there was a legitimate public interest in the public knowing that MOD had sought professional advice in relation to legal issues. Balanced against this there was a strong public interest in maintaining the legal professional privilege. MOD said that public authorities must be allowed to seek and receive advice of this nature, and transmit it as appropriate, in relation to their duties on behalf of the public. The advice sought and given must be a free exchange of views, if it was to be of the most value to the authority, and to the public. The balance of the public interest therefore clearly lay in withholding the information.

42. The Commissioner has given careful consideration to the views expressed. He has seen from decisions of the Information Tribunal, notably in *Bellamy (Bellamy / Secretary of State for Trade & Industry, EA/2005/0023)* that there will always be a strong element of public interest built into the legal professional privilege exemption. However it is not an absolute exemption and where there are equal or weightier countervailing factors, then the public interest in maintaining the exemption will not outweigh the public interest in disclosing the information. In *Bellamy*, the Tribunal said that:

“...there is a strong element of public interest inbuilt into the privilege itself. At least equally strong countervailing considerations would need to be adduced to override that inbuilt interest....it is important that public authorities be allowed to conduct a free exchange of views as to their legal rights and obligations with those advising them without fear of intrusion, save in the most clear case...”.

43. A further relevant factor can be the age of the information and the nature of the legal advice that is being protected. It will often be the case that the older the advice, the more likely it is to have served its purpose and the less likely it is to be used as part of a current or likely relevant future decision making process. This may mean that any harm to the privilege holder is slight and gives weight to arguments in favour of disclosure. However the Commissioner has seen that the AY agreements and subsequent developments of them are still live and that the assurances of confidentiality given to the government of KSA are still extremely relevant to current business issues. Accordingly he decided that the age of the legal advice had not diminished the public interest in withholding the information and that the public interest in maintaining the exemption outweighed the public interest in disclosing the information.

The Decision

44. The Commissioner's decision is that the public authority did not deal with the request for information in accordance with some of the procedural requirements of the Act.

Steps Required

45. No further action is required as the Commissioner indicated during the course of his investigation that MOD should provide the complainant with the information as set out in annex 2 of this Notice to ensure compliance with the Act and he understands that they have already done so.

Right of Appeal

46. Either party has the right to appeal against this Decision Notice to the Information Tribunal. Information about the appeals process may be obtained from:

Information Tribunal
Arnhem House Support Centre
PO Box 6987
Leicester
LE1 6ZX

Tel: 0845 600 0877
Fax: 0116 249 4253
Email: informationtribunal@tribunals.gsi.gov.uk.
Website: www.informationtribunal.gov.uk

If you wish to appeal against a decision notice, you can obtain information on how to appeal along with the relevant forms from the Information Tribunal website.

Any Notice of Appeal should be served on the Tribunal within 28 calendar days of the date on which this Decision Notice is served.

Dated the 15th day of October 2009

Signed

**Graham Smith
Deputy Commissioner**

**Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF**

Legal annex

Refusal of Request

Section 17(1) provides that -

“A public authority which ... is to any extent relying on a claim that any provision of Part II relating to the duty to confirm or deny is relevant to the request, or on a claim that information is exempt information must, within the time for complying with section 1(1), give the applicant a notice which –

- (a) states that fact,
- (b) specifies the exemption in question, and
- (c) states (if that would not otherwise be apparent) why the exemption applies.”

Section 17(3) provides that -

“A public authority which ... is to any extent relying on a claim that in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information must either in the notice under section 17(1) or in a separate notice within such time as is reasonable in the circumstances, state the reasons for claiming -

...

- (b) that, in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.”

International Relations

Section 27(1) provides that –

“Information is exempt information if its disclosure under this Act would, or would be likely to, prejudice-

- (a) relations between the United Kingdom and any other State,
- (b) relations between the United Kingdom and any international organisation or international court,
- (c) the interests of the United Kingdom abroad, or
- (d) the promotion or protection by the United Kingdom of its interests abroad.”

Parliamentary privilege.

Section 34(1) provides that –

“Information is exempt information if exemption from section 1(1)(b) is required for the purpose of avoiding an infringement of the privileges of either House of Parliament.”

Section 34(3) provides that –

“A certificate signed by the appropriate authority certifying that exemption from section 1(1)(b), or from section 1(1)(a) and (b), is, or at any time was, required for the purpose of avoiding an infringement of the privileges of either House of Parliament shall be conclusive evidence of that fact.”

Section 34(4) provides that –

“In subsection (3) "the appropriate authority" means-

- (a) in relation to the House of Commons, the Speaker of that House, and

...

Personal information

Section 40(1) provides that –

“Any information to which a request for information relates is exempt information if it constitutes personal data of which the applicant is the data subject.”

...

Legal Professional Privilege

Section 42(1) provides that –

“Information in respect of which a claim to legal professional privilege or, in Scotland, to confidentiality of communications could be maintained in legal proceedings is exempt information.”

Annex 2

**1992 NAO REPORT ON AL YAMAMAH
DOCUMENTS HELD AND EXEMPTIONS APPLIED BY MOD AND ICO**

Doc no	Date	Subject	Exemptions applied by MOD	ICO decision
1	27 Feb 92	Brief for PAC session	ss27, 43	withhold s27
2	30 Sept 92 (ser 1) ¹	Internal Loose Minute (LM)	Release with personal info redacted s40	agree
3	Undated	press brief	Previously released	released
4	27 Apr 92 (ser 2)	Letter BAES	43, 27, 41 redact para 2 release rest	release redacting para 2 s27
5	12 Mar 92	PQ	Release	Release
6	10 Mar 92 (ser 3)	NAO Letter	Release with redacted signature	Release with s40 redaction.
7	16 Mar 92	Internal LM (attachment s34)	Release with name & contact details redacted. Attachment s34 (confirmed by House of Commons)	Release with s40 redactions. Attachment s34
8	5 Mar 92	Internal LM	Release	Release
9	4 Mar 92	NAO Letter	Release covering letter. Attachment s34 (confirmed by House of Commons)	Release covering letter. Attachment s34.
10	2 Mar 92 (ser 4)	Internal LM	Release. Draft press statement & lines previously released	Release
11	28 Feb 92	Letter MOD	Withhold letter under s27. Draft press statement & lines previously released	Withhold letter s27
12	Undated	Annex A to Brief	ss27(1), 43	Withhold s27

¹ Serial nos refer to those in Annex A to D/DG Info/3/18/1 dated 14 Oct 08

	(ser 6)			
13	Undated (ser 7)	Annex B to Brief	ss27(1), 43	Withhold s27
14	26 Feb 92 (ser 8)	Internal LM	s27, s43 & s42	Withhold ss27, 42
15	25 Feb 92 (ser 9)	Internal LM	s27, s43 & s42	Withhold ss27, 42
16	25 Feb 92 (ser 10)	Handwritten fax	release s40 redactions	agree
17	23 Feb 92 (ser 11)	Letter MOD FCO	Release with s40 redactions	agree
18	13 Feb 92	Letter MOD HMT	Release	Release
19	12 Feb 92	Internal LM	Withhold ss27, 43	Withhold s27
20	11 Feb 92	Internal LM	Withhold ss27, 43	Withhold s27
21	4 Feb 92 (ser 13)	Letter MOD to C&AG	Release	Release
22	3 Feb 92	Internal LM + draft	Release	Release
23	29 Jan 92	Letter NAO to MOD	Release letter withhold attachment ss27, 43	Release letter, withhold attachment s27
24	28 Jan 92	Internal Note	Withhold ss27, 43	Withhold s27
25	24 Jan 92	Letter MOD	Withhold s34 ss43, 27	Withhold s34
26	22 Jan 92	Internal LM	ss43, 27	Withhold s27
27	22 Jan 92	Internal LM	ss43, 27	Withhold s27
28	21 Jan 92	Internal LM	Release	Release
29	16 Dec 91	Internal LM	Release covering minute. Withhold attachment ss27, 43	Release covering minute. Withhold attachment s27
30	18 Nov 91	Internal LM	Withhold ss43, 27	Withhold s27
31	18 Nov 91	Internal LM	Withhold ss43, 27	Withhold s27
32	13 Nov 91	Hand written fax	Withhold ss43, 27	Withhold s27
33	18 Oct 91	Internal LM	Withhold ss27, 43	Withhold s27
34	11 Nov 91	Internal minute	Withhold s34 (confirmed by House of Commons)	Withhold s34
35	7 Nov 91	Fax	Withhold ss27, 43	Withhold s27
36	31 Oct 91	Internal LM	Withhold ss43, 27	Withhold s27
37	28 Oct 91	Letter MOD	Withhold ss43, 27	Withhold s27
38	25 th Oct 91	BAES	Withhold ss43, 27	Withhold s27
39	21 Oct 91	Internal LM	Withhold ss43, 27	Withhold s27

40	14 Oct 91	Internal LM	Withhold ss43, 27	Withhold s27
41	8 Jan 90	NAO	Withhold ss43, 27	Withhold s27
42	7 Oct 91	BAES	Withhold ss43, 27	Withhold s27
43	11 Oct 91	HMT	Withhold ss27, 43	Withhold s27
44	16 Sept 91	Internal LM + attachment	Release minute with s40 redactions. Withhold attachment ss27, 43	Release minute with s40 redactions. Withhold attachment s27.
45	1 Oct 91	Internal Fax	Withhold ss43, 27	Withhold s27
46	24 Sept 91	Letter MOD to HMT	Release with names redacted	Release with s40 redactions
47	23 Sept 91	Letter NAO to MOD covering draft report	Release with para 4 redacted ss27, 43	Release Letter. Redact para 4 of draft report s27
48	8 Oct 91	Letter MOD	Withhold ss27, 43	Withhold s27
49	Aug 91	Note for file	Withhold ss43, 27	Withhold s27
50	9 Aug 91	MOD to NAO	Redact para 1, line 5 "particularly ... accounts." and para 2, ss43, 27. Release rest.	Agree redactions s27.
51	1 Aug 91	Internal LM	LM redact paras 2a – 2c, 3, 4, para 5 line 6 text in brackets (ss27,43). Draft L redact para 1 line 5 "particularly ... accounts." and para 2. s27. Release rest.	Agree redactions s27
52	1 Aug 91	Letter MOD to FCO	Release	Release
53	30 Jul 91	Letter NAO to MOD covering draft report	Release but redact letter paras 2 and 3, s27. Withhold draft report s27.	Agree
54	22 Nov 91	Draft PQ plus background	Release but redact background para 3 lines 11-14 "have either ... Bank." s27	Agree

55	13 Nov 91	HMT to MOD	Release with para (iii) redacted ss27, 43	Release with para (iii) redacted s27
56	5 Nov 91 (ser 14)	MOD to HMT	Release	Release
57	9 Oct 91	Internal LM	Release	Release