

Freedom of Information Act 2000 (Section 50)

Decision Notice

Date: 17 September 2009

Public Authority: Export Credits Guarantee Department
Address: 2 Exchange Tower
Harbour Exchange Square
London
E14 9GS

Summary

The complainant, on behalf of the Campaign Against Arms Trade (CAAT), asked the Export Credits Guarantee Department (ECGD) for a blank copy of the form, including any annexes, which BAE Systems (BAES) had used to apply for export credit cover for the sale of the Eurofighter to the Kingdom of Saudi Arabia. ECGD had initially relied on the section 41 and 43 exemptions but later relied on the section 27 and 43 exemptions. The Commissioner decided that ECGD had applied the section 27(1) and 27(2) exemptions correctly in accordance with the requirements of the Act. He also decided that ECGD had breached section 17(1) and 17(2) of the Act and that the information withheld solely in reliance on the section 43(2) exemption did not engage that exemption. He has therefore ordered release of that information.

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. ECGD is the UK's official export credit agency which aims to help UK exporters of capital equipment and project-related goods and services to win business and complete overseas contracts with confidence.

3. The transaction to which the information request relates is a government to government programme between the government of the Kingdom of Saudi Arabia (KSA) and the UK government represented by the Ministry of Defence (MOD). In effect, BAE Systems (BAES) acts as sub-contractor to MOD. Key parts of this programme have sometimes been referred to as Al Yamamah (AY). The request related to an application by BAES to ECGD for risk insurance. Insurance was provided by ECGD in respect of this transaction and expired on 1 September 2008.
4. While ECGD were deciding this matter, two related matters were decided by the Information Tribunal, the *CAAT* and *Gilby* cases. The *CAAT* case (*CAAT v the Information Commissioner and MOD, EA/2006/0040*) decision was promulgated on 26 August 2008. The *Gilby* case decisions were promulgated on 22 October 2008 (*Gilby v The Information Commissioner and The Foreign and Commonwealth Office, EA/2007/0071, 0077, 0079*).

The Request

5. On 9 March 2007 the complainant asked for a blank (her emphasis) copy of the ECGD form, including any annexes, on which BAES made its application, dated 22 June 2006 and delivered to ECGD on 28 June 2006, for export credit cover for the sale of the Eurofighter to KSA.
6. On 10 April 2007, ECGD wrote to the complainant saying that information was held and that the section 41 and 43 exemptions of the Act applied. ECGD said that another 20 working days were needed to decide on where the balance of the public interest lay. ECGD promised a reply by 8 May.
7. On 30 May 2007 ECGD wrote substantively to the complainant, apologising for the delay in replying, and providing a blank copy of the relevant ECGD form but with some information redacted under the section 43 exemption and where, ECGD said, the public interest in maintaining the exemption outweighed that in disclosure.
8. On 26 July 2007 the complainant asked ECGD to review the decision to withhold the information saying that it was difficult to see how a blank form could reveal commercial arrangements unless the form was a bespoke one. The complainant asked for an unredacted copy of the ECGD form IND3.
9. On 7 February 2008 ECGD wrote saying that they were undertaking a review of the request. ECGD apologised for the delay in dealing with the matter and attached a copy of a form, showing redacted sections marked. ECGD explained that the form had been “based substantially on ECGD’s standard IND3 form”, but that certain definitions and transaction-specific information had been incorporated into it to make it more appropriate for use for the Eurofighter transaction. ECGD noted that an appeal by CAAT against an adverse MOD decision under the Act in another related matter was due to be heard by the Information Tribunal in March 2008. ECGD considered that a sensible approach might be to await the decision

of the Tribunal which, ECGD said, would be taken into account in conducting the internal review. However ECGD also offered to proceed with an internal review forthwith if that was the complainant's preference.

10. On 26 February 2008 the complainant replied, making what ECGD described as a new request, asking for a copy of the standard form IND3 as it was in use in June 2006. The complainant also asked ECGD to proceed with their internal review saying (correctly) that the matter then before the Tribunal concerned the section 27 exemption whereas ECGD, in resisting the complainant's request in this matter, had relied on the section 43 exemption.
11. On 29 February 2008 ECGD responded to "the complainant's new request of 26 February" explaining that there was no standard ECGD form called IND3 (despite what ECGD had told the complainant on 7 February 2008) and that the relevant form was the standard EXIP proposal form – an unredacted copy of which was provided. ECGD said, and the Commissioner accepts, that this element of the requested information had been provided in full.
12. On 12 November 2008 ECGD wrote to the complainant with the outcome of the internal review of her complaint. ECGD maintained the section 43 exemption and also, for the first time in this matter, relied additionally on the section 27 exemptions in withholding some of the information. ECGD referred to the Information Tribunal's decision in the CAAT case and said that there was a strong public interest in maintaining both exemptions. ECGD apologised for the delay (from July 2007 to November 2008) in responding to the request for an internal review.

The Investigation

Scope of the case

13. The Commissioner considered the application of section 43 to some of the information withheld. He also considered the application of the section 27 exemptions which had been cited by ECGD very late in the day.
14. For the fragments of information, listed at annex 2 to this Notice, where ECGD had relied on both the section 27 and section 43 exemptions together, the Commissioner decided in all cases that the information had been correctly withheld under the section 27 exemption. He did not therefore proceed to consider the application of the section 43 exemption to this information.
15. ECGD initially relied upon the section 41 exemption but did not rely upon it in later correspondence. The Commissioner has therefore not considered it.
16. The complainant also raised other issues that are not addressed in this Notice because they are not requirements of Part 1 of the Act.

Chronology

17. On 8 January 2009 the complainant contacted the Commissioner to complain about the way in which her request for information had been handled. The complainant noted that ECGD had relied on the section 27 and 43 exemptions and specifically asked the Commissioner to consider the public interest issues that she presented in favour of disclosure.
18. On 1 April 2009 the Commissioner began his investigation.
19. On 16 April 2009 the complainant told the Commissioner that the cover for the sale of Eurofighter jets to KSA, the application for which had been the subject of her request, had been terminated by BAES on 1 September 2008. She accepted that this partially negated one of her public interest arguments but stressed that taxpayer funds had been at risk for two years to support the deal. She added that for a form to include commercially sensitive information indicated that it was not truly a form issued by ECGD to the applicant but had been produced jointly. She said that the redacted form provided to her had still contained irrelevant questions which had left her very sceptical about what redacted information was contained in the form and whether it was commercially confidential or whether it had been withheld for other reasons.
20. On 5 May 2009, the due date for reply, ECGD told the Commissioner that they needed extra time to consider the additional comments from the complainant, which the Commissioner had provided to ECGD on 20 April, and to finalise their submission to him.
21. On 14 May 2009 ECGD provided the Commissioner with the information being withheld together with a statement of the reasons for withholding it. ECGD said that their response times for information matters were now much improved.
22. On 19 May 2009 the Commissioner's staff put an initial view to ECGD for consideration and invited them to consider informal resolution of the matter.
23. On 4 June 2009 ECGD told the Commissioner that they would consider informal resolution if the complainant was agreeable.
24. On 9 June 2009 the Commissioner invited the complainant to agree to informal resolution of the matter based on his provisional view. On 18 June, the complainant refused and asked the Commissioner to proceed to a Decision Notice which he has done.

Findings of fact

25. The Commissioner has seen that the standard form used by ECGD was pre-populated with some information specific to the transaction and the business operations of BAES in KSA for the purpose of applying for cover.
26. The insurance cover provided by ECGD for the relevant project that was relevant to the request for information ended on 1 September 2008.

27. The Commissioner found, as had the Information Tribunal in the CAAT case, that the accidental disclosure by the UK government in 2006 and 2007 of information confidential to the UK and KSA governments had harmed the UK's relations with the KSA.
28. The Form F680 process is described on the MOD's public website. It fulfils several remits as it: helps to prevent unauthorised transfer overseas of security classified equipment and technology; gives companies an indication of whether an export licence is likely to be approved in the future, helps to speed up processing of licence applications and allows the UK government to support a company's marketing efforts.

Analysis

Substantive Procedural Matters

29. ECGD's refusal notice of 10 April 2007 was defective in that it gave no reasons for the exemptions relied upon in sections 41, a reliance which ECGD did not sustain, and section 43. ECGD did not rely on the section 27 exemptions until much later. ECGD also wrongly withheld information at that stage and so were in breach of sections 1(1)(b), 17(1)(b), 17(1)(c) and 17(2) of the Act.
30. ECGD estimated the date at which they expected to reach a decision on the application of the public interest, as required by section 17(2) of the Act but did not then comply with the estimate.
31. ECGD did not complete their internal review until after the Information Tribunal had decided related cases. As the complainant pointed out, the issue in the Tribunal cases was the application of the section 27 exemptions, not section 43, which was the exemption that ECGD were then relying on. This was in breach of section 17(2) of the Act as it had been open to ECGD to determine the balance of the public interest at the time of the request relying on their understanding of the law as it stood at that stage.

Exemptions

32. ECGD said that the section 27 and 43 exemptions were both engaged. The complainant, in her evidence to the Commissioner, did not dispute engagement of the section 27 and 43 exemptions but commented extensively on the application of the public interest to them.

Section 27 – International relations

33. Section 27(1) of the Act is a prejudice based exemption which exempts information the disclosure of which would, or would be likely to, prejudice relations between the UK and any other State or international organisation or international court, the interests of the UK abroad or the promotion or protection

of those interests. Section 27(2) exempts confidential information, as defined in section 27(3), obtained from a State or international organisation.

34. ECGD relied on the section 27 exemptions late in the refusal process. The Commissioner accepted that section 27 had been correctly applied to some of the information and that the failure to cite it previously had been an omission on the part of ECGD. Despite the late citing of section 27, the Commissioner decided that to reject ECGD's application of the section 27 exemption, in those instances where it had been applied correctly, would not be in the interests of justice.
35. ECGD told the Commissioner that the internal reviewer had found that some of the redacted information should have been withheld under section 27 of the Act as disclosing it would reveal a substantial amount of detail included in confidential government to government memoranda of understanding and other agreements. ECGD said that this information engaged the exemptions in sections 27(1)(a), (c) and (d) of the Act together with that in section 27(2) with section 27(3). In the view of ECGD, disclosure would, or would be likely to, prejudice relations between the UK and KSA, the interests of the UK abroad, and the promotion or protection by the UK of its interests abroad. Almost all of the relevant information was also confidential information obtained from KSA. ECGD said that this was also the view of MOD, which ECGD had taken into account in deciding this matter. ECGD had also sought the views of the Foreign and Commonwealth Office (FCO) who had considered that MOD were best placed to comment on the information. ECGD said that both they and MOD had taken into account the Information Tribunal's decision in the *CAAT* case, (*CAAT v The Information Commissioner and MOD, EAI2006/0040*) in relation to a previous request by the complainant for information contained in Memoranda of Understanding between the UK and KSA governments. The *CAAT* case had highlighted the strong sensitivity of the KSA government to disclosure of matters which related to the defence of KSA.
36. As regards the engagement of the exemptions, the Commissioner noted that the section 27 exemptions are prejudice based. He noted the case put forward by ECGD and took into account the decisions of the Information Tribunal in related matters in the *CAAT* and *Gilby* (*Gilby v The Information Commissioner and FCO, EA/2008/0071, 0077, 0079*) cases.
37. As regards the prejudice test, the Commissioner identified applicable interests for the UK government in maintaining good relationships with the government of KSA. He saw that the relevant information had been provided to ECGD in confidence within the meaning of sections 27(2) and (3) of the Act and that its disclosure would also prejudice relations with the KSA and UK interests abroad for the purposes of section 27(1)(a), (c) and (d) of the Act. In this he followed the decision of the Tribunal in the *CAAT* case.
38. While the *CAAT* case related to matters as they stood in 2005, based on the evidence of ECGD and the findings of the Tribunal in the *CAAT* case as regards accidental disclosures of related information in 2006 and 2007, the Commissioner decided that the passage of time between 2005 and February 2008 had not made a significant difference to the interests that would be prejudiced. In deciding this, the Commissioner took into account the reasonable expectations of the KSA

government and noted that diplomatic responses had been needed in 2006 and 2007 to avert damage, and that these responses would not otherwise have been necessary, had it not been for the accidental disclosure of confidential information. He recognised the nature of the likely prejudice to the interests of the UK and the probability that the prejudice foreseen would arise. The Commissioner therefore decided that prejudice had been demonstrated and that the section 27 exemptions were engaged.

Public interest arguments in favour of disclosing the requested information

39. The complainant told the Commissioner that the Government had put enormous amounts of taxpayers' money at risk for two years to support the deal. This money had still been at risk when she had made her original request under the Act and when the ECGD had made its decision not to release the unredacted form. She said that there was also an enduring public interest in disclosing information which facilitated debate about ECGD's activities and that disclosing the unredacted application form would assist with this. The complainant added that large amounts of taxpayer's money had been put at risk by the cover agreement entered into by ECGD to cover AY and associated matters until it had been terminated on 1 September 2008. The complainant said that ECGD cover for the sale of Eurofighter jets to KSA, the unredacted application for which had been the subject of her request, had been terminated by BAES on 1 September 2008. She said that this partially negated her arguments for the public interest favouring disclosure.
40. The complainant said that ECGD's annual reports showed that, even though arms accounted for just 1.5% of total UK exports, in 2006-7, 42% of all export credits had been for military goods, 57% in 2007-8. In 2006-7, all of the 42% of export credits had been accounted for by arms sales by BAES to KSA. At £750m this had been far and away ECGD's biggest liability in 2007-8. The scale of the risk being underwritten by the taxpayer was in itself an issue of major public interest.
41. The complainant added that there was too an international interest in disclosure. She said that the arms sales by BAES to KSA had caused major controversy and had been the subject of an investigation by the Serious Fraud Office. Following the dropping of this investigation, the Organisation for Economic Co-operation and Development (OECD) had reviewed the UK's compliance with the anti-bribery convention and had said that it was "seriously concerned about the lack of evidence of any response by the ECGD to the serious allegations of bribery-related fraud relating to the AY contracts." She added that despite being passed evidence about possible misrepresentations regarding AY, ECGD had been willing to extend cover to include the Eurofighter Typhoon deal. She said that CAAT believed that it would be in the public interest to release the full blank application form and remained sceptical about the level of commercially confidential information that would be contained in even a bespoke application form.
42. The complainant told the Commissioner that there was a Parliamentary interest in disclosure as the House of Commons' Committees on Arms Export Controls, had considered that the related Salam Project provided the opportunity for a new

chapter in relations between the UK and KSA, for both governments to demonstrate that they were prepared to put in place greater transparency to tackle bribery and corruption. She said that the UK government had rejected the Committees' argument, saying that it would jeopardise bilateral relations with KSA. CAAT believed, with the Committees, that it was in the public interest for there to be greater transparency around these arms sales.

43. ECGD told the Commissioner that any public interest in disclosing the information was outweighed by the public interest in maintaining the exemption.

Public interest arguments in favour of maintaining the sections 27 exemptions

44. ECGD told the Commissioner that the harm that disclosure would cause to relations with the government of KSA and the effect on UK interests abroad would not be in the public interest, nor would it be in the public interest to disclose details that the KSA government expected the UK government to keep confidential.
45. ECGD said that, as regards the risk to public funds, ECGD's primary function was to make arrangements that facilitated exports. To do this, ECGD issued guarantees and insurance in respect of certain risks. ECGD had sophisticated processes for evaluating risk, which drew on considerable internal and external economic, financial and other expertise. In any transaction ECGD was asked to support, ECGD's maximum contingent exposure was an important factor, but so was the amount of premium ECGD received in order to take on the risk. It was simplistic to argue that parts of an application form which would otherwise be exempt should be disclosed because of the amount of ECGD's maximum potential liability. Furthermore, the redacted information would not help the complainant to determine whether or not ECGD were justified from a risk perspective in providing support to the transaction and would not assist debate about ECGD's activities. The redacted information related primarily to underlying agreements between the UK and KSA governments. The complainant's argument could apply to any information relating to ECGD, not just the redacted information in the application form and would, if followed, make a nonsense of the exemptions set out in the Act which could not have been the intention of the legislation.
46. ECGD said that the complainant had referred to the Serious Fraud Office investigation of BAES's transactions with KSA and the OECD's Working Group on Bribery in International Business Transactions. She had argued that because of suspicions of wrongdoing around the KSA arms deals, CAAT believed that it would be in the public interest to release the full blank application form and remained sceptical as to the level of commercially confidential information that would be contained in even a bespoke application form. ECGD said that notwithstanding the complainant's scepticism, the form did contain information subject to the exemptions ECGD has cited. The only parts of the application form that had been redacted were those parts which had been adapted to tailor the form to the transaction. The complainant had received all the "blank" parts of the form which were not tailored to the transaction. The redacted information would not assist the complainant in any consideration of whether the "suspicions of

wrongdoing" were well-founded or not. ECGD had released most of the information requested and had been transparent, while taking into account the provisions of the Act to preserve confidentiality and international relations as the Act envisaged.

Balance of the public interest arguments

47. The Commissioner, through his staff, has examined the information withheld and has taken full account of its content in reaching his decision.
48. He saw that, for the information for which section 27 is engaged, that issues favouring disclosure are that, through ECGD's contract, a substantial sum of public money was put at risk albeit for a relatively short period of time after the date of the internal review. The Commissioner noted what the complainant called an international interest but decided that this was not relevant to the information withheld in view of its content. He also had regard to the need for transparency and openness in public affairs.
49. However he has also seen that disclosing the information would prejudice the UK government's relationship with the government of KSA. He accepted that disclosure would breach confidences which ECGD had accepted in good faith. Disclosure would cause severe damage to the confidence in ECGD as a business partner of BAES and its customer. Accordingly he decided that the damage to the public interest that would result from disclosure would heavily outweigh the benefits from making the information generally available. The Commissioner therefore decided that the public interest in maintaining the exemption outweighed the public interest in disclosing the information.

Section 43 – Commercial interests

50. Section 43(2) of the Act exempts information the disclosure of which would, or would be likely to, prejudice the commercial interests of any person. The exemption is subject to a public interest test.
51. ECGD told the Commissioner, as regards the information to which they had applied the section 43 exemption alone (and had not also applied the section 27 exemption to that same information) that there would be prejudice to the commercial interests of BAES and ECGD if the withheld information were to be released. ECGD said that traditionally, insurers did not acknowledge even the existence of insurance cover, because that knowledge in itself might lead to claims being made. ECGD said that disclosure of the information withheld, would prejudice the commercial interests of BAES and ECGD. The information would prejudice BAES's ability to obtain insurance cover in the future by undermining its negotiating position with other insurance providers, as well as ECGD's ability to maintain the confidence of its existing and potential future commercial partners. ECGD provided the Commissioner with evidence that these concerns were shared by BAES. ECGD said that they believed that release of the information would have a serious impact on the ability of BAES to secure future business.

52. The representations to the Commissioner from the complainant concentrated mainly on the public interest aspects of the matter. As regards the section 43 aspect, she said that the form was not truly an application form issued by the ECGD to the applicant, but one jointly produced or, at least, one produced with a great deal of prior information about the application. The redacted application form sent to her contained questions that she saw as not relevant to cover for military projects, such as the questions about environmentally adverse impacts. She said that if the form had been customised to any great extent, it was strange these had not been removed. She was very sceptical about what redacted information was contained in the form, and whether it was commercially confidential or had been withheld for other reasons.
53. The Commissioner has considered carefully the evidence of ECGD and has seen that, in disclosing the information that ECGD redacted, there is the possibility of prejudice to the interests of ECGD and BAES. He has seen that the prejudice test is not a weak test and that the public authority must be able to point to prejudice which is real, actual or of substance and where there is a clear causal link between the potential disclosure and the prejudice. Also that there must be at the least a very significant and weighty chance of prejudice to the identified interests; the degree of risk must be such that there may very well be prejudice to those interests even if the risk falls short of being more probable than not (*Munby J in R (on the application of Lord) v Secretary of State for the Home Office [2003]*).
54. In reviewing the information, the Commissioner has considered the nature and extent of any prejudice to the interests of ECGD and BAES likely to result from releasing the redacted information but has seen no evidence that significant prejudice would result. By the time of the internal review of this matter by ECGD in November 2008, the cover had already expired on 1 September 2008. As regards the information redacted, the Commissioner has seen that it is public knowledge that ECGD has provided cover to BAES on related matters for some time past. He does not therefore see how disclosing the redacted information can significantly prejudice the interests of either of the parties. As regards the involvement of the UK government with that of KSA through MOD and BAES, this fact is also publicly available so that disclosing it in this context would be unlikely to cause prejudice. MOD's relevant procedure is well documented and available to the public from MOD so that disclosure of information relating to it would be unlikely to cause prejudice to the commercial interests of the parties. That the AY agreement is a government to government arrangement is well known so that disclosing the withheld information concerning the contractual arrangements would not be likely to prejudice the parties' interests.
55. Accordingly the Commissioner decided that, since prejudice would be unlikely to arise from disclosing the information being withheld under it, the section 43 exemption was not engaged. He did not therefore proceed to consider the application of the public interest.

The Decision

56. The Commissioner's decision is ECGD applied the section 27(1) and 27(2) exemptions in accordance with the requirements of the Act. However, the Commissioner also decided that ECGD breached section 17 (1) and 17(2) of the Act and that the information withheld solely in reliance on the section 43(2) exemption did not engage that exemption.

Steps Required

57. The Commissioner requires ECGD to release further information as set out at annex 2 of this Notice.

Right of Appeal

58. 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 17th day of September 2009

Signed

**Graham Smith
Deputy Commissioner**

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

Legal Annex

General Right of Access

Section 1(1) provides that -

“Any person making a request for information to a public authority is entitled –

- (a) to be informed in writing by the public authority whether it holds information of the description specified in the request, and

Time for Compliance

Section 10(1) provides that –

“Subject to subsections (2) and (3), a public authority must comply with section 1(1) promptly and in any event not later than the twentieth working day following the date of receipt.”

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.”

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.”

Section 27(2) provides that –

“Information is also exempt information if it is confidential information obtained from a State other than the United Kingdom or from an international organisation or international court.”

Section 27(3) provides that –

“For the purposes of this section, any information obtained from a State, organisation or court is confidential at any time while the terms on which it was obtained require it to be held in confidence or while the circumstances in which it was obtained make it reasonable for the State, organisation or court to expect that it will be so held.”

Information provided in confidence.

Section 41(1) provides that –

“Information is exempt information if-

- (a) it was obtained by the public authority from any other person (including another public authority), and
- (b) the disclosure of the information to the public (otherwise than under this Act) by the public authority holding it would constitute a breach of confidence actionable by that or any other person.”

Commercial interests.

Section 43(2) provides that –

“Information is exempt information if its disclosure under this Act would, or would be likely to, prejudice the commercial interests of any person (including the public authority holding it).”

Annex 2

Information withheld by ECGD and the Commissioner's decision

Redacted information text reference	ECGD withholding	ICO decision
SH1 – page 6, para 4.1	withhold s43	release – s43 not engaged
SH2 – page 9, para 2.2 line 2	withhold s43	release – s43 not engaged
SH3 – page 9 – para 2.2, lines 2, 3	withhold ss 27, 43	withhold s27
SH4 – page 10, para 2.7 lines 4, 5	withhold s43	release – s43 not engaged
SH5 – page 10, para 2.7, line 8	withhold s43	release – s43 not engaged
SH6 – page 10, para 2.7, lines 9, 10	withhold s43	release – s43 not engaged
SH7 – page 10, paras 2.8 – 2,12	withhold ss 27, 43	withhold s27
SH8 – page 10, para 2.13	withhold s43	release – s43 not engaged
SH9 – pages 10, 11. Paras 2.14 – 2.16	withhold ss 27, 43	withhold s27
SH10	withhold s43	release – s43 not engaged