



Foreign &  
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01 July 2016

## **FREEDOM OF INFORMATION ACT 2000 REQUEST REF: 0382-16**

Thank you for your request for information under the Freedom of Information Act (FOIA) 2000 which we received on 05 April 2016. You asked for:

- 1. Copies of all communications from 1 April 2013 to the present day between the British Embassy in Panama and the FCO in London which refer to the company Mossack Fonseca.*
- 2. All information held in electronic form by the British Embassy in Panama which relates to the company Mossack Fonseca.*

I am writing to confirm that we have now completed the search for the information which you requested. Please find attached the information that the FCO can release to you.

Some of the information within the scope of your request is exempt under Section 27(1) of the FOIA – international relations. Section 27(1) recognises the need to protect information that would be likely to prejudice relations between the UK and other states if disclosed. The application of Section 27(1) requires us to consider public interest arguments in favour of releasing and withholding the information. We acknowledge that releasing all of the information we found in our search for documents would increase public knowledge about the response of the UK and Panama to the recent leak of documents held by the law firm Mossack Fonseca. However, Section 27(1) recognises that the effective conduct of international relations depends upon maintaining trust and confidence between governments. The disclosure of some of the information held could potentially damage the bilateral relationship between the UK and Panama. This would reduce the UK government's ability to protect and promote UK interests through its relations with Panama, which would not be in the public interest. For these reasons we consider that the public interest in maintaining this exemption outweighs the public interest in disclosing it.

Some of the information you have requested is exempt under section 40(2) of the FOIA. Section 40(2) exempts personal information from disclosure if that information relates to someone other than the applicant, and if disclosure of the information would, among other things, contravene one of the data protection principles in schedule 1 of the Data Protection Act. In this case, I believe disclosure would contravene the first data protection principle, which provides that personal data must be processed fairly and lawfully. Section 40(2) is an absolute exemption and the FCO is not obliged to consider whether the public interest favours disclosing the information.

Some of the information we found during our document search is accessible by other means, and is therefore exempt information under Section 21 of the FOIA. For example, one document included as attachments a statement and 'factsheet' released publically by Mossack Fonseca which can be found on a number of websites including, <http://www.theguardian.com/news/2016/apr/03/mossack-fonsecas-response-to-the-panama-papers> and [http://www.abc.net.au/reslib/201604/r1549828\\_23211830.pdf](http://www.abc.net.au/reslib/201604/r1549828_23211830.pdf), as well as a statement issued by the Panamanian government, <http://www.mire.gob.pa/noticias/2016/04/03/gobierno-de-panama-reafirma-su-compromiso-con-las-reformas-para-fortalecer-la-tr>.

Some of the information within the scope of your request is exempt under Section 31(1)(d) of the FOIA – law enforcement. Information is exempt if its disclosure under the FOIA would, or would be likely to, prejudice the assessment or collection of any tax or duty or of any imposition of a similar nature. Sections 31(1)(d) is a qualified exemption and we therefore have to consider whether, notwithstanding that the exemption is engaged, there is an overriding public interest in disclosure. As noted above, we acknowledge that releasing all of the information we found in our search for documents would increase public knowledge about the response of the UK and Panama to the leak of documents held by Mossack Fonseca. However, anything that might assist those intent on avoiding tax is not in the public interest. Taking these factors into account, we have concluded that the balance of public interest favours withholding the information.

Finally some of the information is exempt under Section 43(2) of the Act, including information relating to a company using Mossack Fonseca for legal counsel on a specific visa-related issue. The factors in favour of disclosure of this information, including the general public interest and greater transparency and accountability, were weighed against the need to allow businesspeople and commercial organisations the space to conduct their lawful business competitively and without fear of disclosure of sensitive commercial information. If, through the disclosure of this information, companies and future innovators become reluctant to engage with the FCO, our ability to help companies in export markets and to develop our contacts would be harmed. There is also a considerable risk that the companies and individuals still choosing to engage with the FCO would share less or incomplete information because of the risk that any information supplied would be released into the public domain. In doing so, it would seriously impair our ability to work for UK interests in a safe, just and prosperous world. For these reasons we consider the balance of the public interest lies with withholding this information.

Once an FOI request is answered, it is considered to be in the public domain. To promote transparency, we may now publish the response and any material released on [gov.uk](http://gov.uk) in the [FOI releases](#) section. All personal information in the letter will be removed before publishing.

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Yours sincerely,

Caribbean, Central America and Mexico Department



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