

Reference: 2026-068

Thank you for your email in which you requested the following information under the Freedom of Information Act 2000 (FOIA):

- 1. A copy of the closeout report or similar document where the SFO documented the reasons why the investigation into British American Tobacco was dropped, including why specifically the evidence gathered didn't meet the required standards.**
- 2. A copy of the internal investigation report shared by BAT with the SFO regarding the Nigeria payments or any documents or reports where BAT described the investigation conclusions and disciplinary actions taken.**

Response

Question 1

Some information about the SFO's decision to close its investigation into the British American Tobacco (BAT) is already in the public domain: [SFO closes British American Tobacco \(BAT\) Plc investigation](#).

Any further information responsive to your request is exempt from release under section 31(1) of the FOIA.

Section 31(1) (a), (b), and (c) provides that:

Information which is not exempt information by virtue of section 30 is exempt information if its disclosure under this Act would, or would be likely to, prejudice—

- (a) the prevention or detection of crime,*
- (b) the apprehension or prosecution of offenders,*
- (c) the administration of justice:*

How the exemption is engaged

As a law enforcement agency, the SFO holds highly sensitive information that is of interest to others, including those we investigate. Disclosing the internal reasoning for the closure of a specific investigation, including the detailed evidential analysis, would reveal the SFO's evidential thresholds and decision-making processes, allowing individuals and organisations to draw inferences about the SFO's investigative priorities and evidential standards. Such intelligence could assist potential offenders in structuring their activities to reduce the likelihood of successful investigation and prosecution, thereby prejudicing the interests at (a), (b) and (c) above.

Question 2

The SFO neither confirms nor denies whether it holds information falling within the description specified in your request. The duty in Section 1(1)(a) of the FOIA does not apply, by virtue of sections 30(3) of that Act. Nothing in my reply should be taken as an indication that the information you requested is or is not held by the SFO.

Section 30(3) provides that:

The duty to confirm or deny does not arise in relation to information which is (or if it were held by the public authority would be) exempt information by virtue of subsection (1) or (2).

Section 30(1) provides that:

- (1) Information held by a public authority is exempt information if it has at any time been held by the authority for the purposes of—*
- (a) any investigation which the public authority has a duty to conduct with a view to it being ascertained—*
 - (i) whether a person should be charged with an offence, or*
 - (ii) whether a person charged with an offence is guilty of it,*
 - (b) any investigation which is conducted by the authority and in the circumstances may lead to a decision by the authority to institute criminal proceedings which the authority has power to conduct,*
 - or (c) any criminal proceedings which the authority has power to conduct.*

How the exemption is engaged

Section 30(1) exempts any information held by a public authority if it has at any time been held by the authority for the purposes of (b) any investigation which is conducted by the authority, and in the circumstances may lead to a decision by the authority to institute criminal proceedings which the authority has power to conduct.

Section 30(3) allows the respondent to “neither confirm nor deny” whether any information is held in relation to the question where the requested information, if held, is described by section 30(1).

It is clear that your questions relate to information that you believe may be held by the SFO for the purposes of criminal investigations, as set out in section 30(1)(b), meaning the SFO must neither confirm nor deny whether the information is held in accordance with S30 of the FOIA (2000).

Public interest tests – question 1 & 2

These public interest tests have been considered separately, but are presented together below for clarity, as similar factors have been taken into account.

Sections 31(a), (b), and (c), and section 30(3) are qualified exemptions. Section 31 requires consideration of whether, in all the circumstances of the case, the public interest in exempting this data outweighs the public interest in disclosing it. Section 30(3) requires consideration of whether the public interest in maintaining the exclusion of the duty to confirm or deny outweighs the public interest in disclosing whether the public authority holds the information. More information about exemptions in general and the public interest test is available on the ICO's website at www.ico.org.uk.

We recognise that there is a general public interest in publicising information about the SFO's work, so that the public knows serious fraud, bribery, and corruption are being investigated and prosecuted effectively, and so that the public can be reassured about the general conduct of our organisation and how public money is spent. The SFO takes steps to meet this interest by publishing casework information on our website where appropriate.

However, having weighed this against the public interest in maintaining the exemptions, we consider that the stronger interest lies in withholding this information. This is primarily because of the risk that disclosure, or confirming or denying whether the information is held, could pose to our investigative and operational processes. These processes are highly sensitive, and it is essential that we protect them. Releasing detailed internal reasoning, including the specific evidential shortcomings identified during the investigation, would risk undermining our ability to safeguard investigative methods and decision-making at every stage, from pre-investigation through to prosecution and beyond.

It is also recognised that investigating bodies need the space to determine the course of their own investigations. Confirming or denying whether the requested information is held would, for the reasons set out above, be likely to prejudice our conduct of any criminal investigation, or our ability to tackle and prevent serious crime. This would not serve the public interest, as the right of access to information should not come at the expense of effective investigation and prosecution.

Having weighed these considerations, we are satisfied that the public interest favours withholding the information, and maintaining the exclusion of the duty to confirm or deny whether it is held.