

## s27 Information the disclosure of which is restricted by law

### Introduction

This document is drafted as practical guidance to assist public authorities in applying the section 27 absolute exemption for information the disclosure of which is restricted by law. It is not intended to be a comprehensive assessment of the law in this area and a public authority is required to assess each request on the basis of its own individual facts.

A public authority can only rely on the exemption if the information falls within it. There is no prejudice test or public interest test.

A public authority should consider whether other exemptions, in addition to this one, may also apply to the requested information, bearing in mind that other exemptions might be more appropriate (see other exemptions guidance). Different exemptions may apply to different aspects of the requested information, although only one exemption needs to be engaged for information to be withheld.

A public authority may also need to consider whether to neither confirm nor deny that the information is held, if to do so would, in itself, be absolutely exempt under this section.<sup>1</sup>

### Purpose of the exemption

If a disclosure is prohibited by another legal rule it will be prohibited under the terms of the Freedom of Information Act 2015.

<b>Assess whether the exemption is engaged</b>	
Is the public authority prohibited from disclosing the information because of another piece of legislation, for example the Income Tax Act 1970?	
Does the information requested relate to an EU obligation <sup>2</sup> that applies to the Island <b>and</b> would disclosure be incompatible with that EU obligation? <sup>3</sup> <ul style="list-style-type: none"> <li>• Ask, is the obligation directly binding on the public authority?</li> </ul>	
Would disclosure of the information constitute or be punishable as a contempt of Court? For example, is the information subject to a court order, which prohibits its disclosure or will disclosure prejudice the outcome of court proceedings?	

<sup>1</sup> s19 of the Act and further guidance on NCND

<sup>2</sup> "EU obligation" has the same meaning as it has in the European Communities (Isle of Man) Act 1973

<sup>3</sup> This will not include recommendations and opinions.

**Further Information**

The Information Commissioner has published guidance on the application of this exemption.  
[https://www.inforights.im/media/1160/exempt27a\\_restricted\\_by\\_law.pdf](https://www.inforights.im/media/1160/exempt27a_restricted_by_law.pdf)