# The Treasury

*Yn Tashtey*

Isle of Man Government
Reiltys Ellan Vannin

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Freedom of Information
Seyrsnys Fysseree

The Treasury
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**Our ref: 4660353**

21 July 2025

Dear ###,

We write further to your request, received 15 May 2025 and amended on 30 June 2025, which states:

*"I seek disclosure of the financial information relating to the onshore wind farm, including the land acquisition or land access for the purpose of developing the wind farm.*

*Specifically, I request:*

*1. All financial information, including financial budgets and projections/forecasts, located in Treasury papers, relating to the onshore wind farm.*

*2. Any SACIC minutes, Major Project Board minutes and emails relating to land acquisition or land access for the purpose of developing the wind farm "*

Our response to your request is as follows:

**Part 1**

Please find attached Appendix 1 which details extracts from Treasury papers for all financial information. Please note some information is out of scope of the request and has been removed as follows – Out of scope.

While our aim is to provide information whenever possible, in this instance some of the information is exempt from disclosure under section 30 of the Act as disclosure would be likely to prejudice the economic and financial interests of the island, under s30(1)(a) and s30(1)(b) of the Act.

Manx Utilities is a Statutory Board of the Isle of Man Government and their financial position is inextricably linked to Government finances and as a result to the taxpayer. Significant effects on costs whether positive or negative will have an impact on the economy. Disclosure of financial information from the Treasury papers will influence fair and open tender processes offering a commercial advantage to any potential bidders to inflate bids resulting in detriment to Manx Utilities and ultimately taxpayers. Not disclosing this financial information guarantees a fair, open and transparent tendering process to ensure best value to Manx Utilities and taxpayers for this proposed publicly owned project. Therefore this ensures the most efficient administration of government finances and minimises the cost to the taxpayer.

As section 30 is a qualified exemption, it is subject to a public interest test. The public interest must be something that is of serious concern and benefit to the public at large.

**Factors in favour of disclosure**

- Disclosure would allow scrutiny of the financial information and detail what public money is involved allowing the public to hold Government to account for their management of public funds.
- There is a legitimate interest in this scheme.
- Disclosure of the information will promote public understanding and debate.
- Disclosure would build trust, transparency and enhance the reputation of Manx Utilities and the Treasury.

**Factors in favour of withholding**

- The underlying purpose of these exemptions as applied are to protect the economy.
- Disclosure could result in economic instability.
- Disclosure could result in financial instability for the Authority, for Government and for taxpayers.
- Disclosure would be likely to affect a fair, open and transparent tendering/bidding process which is required to achieve best value of public funds.
- Disclosure will make commercially sensitive information available to potential participants within the tender process offering them an commercial advantage. This would undermine reputation and trust.

In taking these factors into account the Treasury determined that the factors in favour of maintaining the exemption outweigh the factors in favour of disclosing the information.

**Part 2**

Please find attached Appendix 2 which details extracts from SACIC minutes, Major Project Board minutes and emails relating to land acquisition or land access for the purpose of developing the wind farm. Please note some information is out of scope of the request and has been removed as follows – Out of scope.

In addition to the removal of the information which is out of scope some exemptions have also been applied to the information in Appendix 2 and these are detailed as follows:

**Section 25 Absolutely exempt personal information**

The information which is subject to disclosure contain a range of personal information. In this instance we are unable to provide some of the information you have requested because it is absolutely exempt under section 25 of the Act (absolutely exempt personal information).

The information to which this exemption applies includes individual's names, job titles, email addresses and phone numbers.

The reasons why this exemption applies are that:

- The Treasury is satisfied that the information amounts to personal data of which you are not the data subject; and

- The Treasury is satisfied that disclosure of the information would contravene one of the data protection principles as set out at Article 5 of the General Data protection Regulation as it applies in the Isle of Man pursuant to the Data Protection (Application of GDPR) Order 2018, namely that the Treasury can only disclose the information where it would be fair, lawful and meet one of the conditions for lawful processing in Article 6 and in this case, none of those conditions have been met.

**Section 30 Economy and commercial interests**
**(1)(a)&(b) – the economic and financial interests of the Island**

The onshore wind farm project is an ongoing, publicly owned project which involves a number of Government Departments and a Statutory Board. Other Government Boards are also involved in the project and all the parties need a safe space to discuss the project, including exploring options and making decisions for the benefit of the project. If the specific information within Appendix 2 was to be disclosed this would be likely to affect the ability to deliver the scheme within the required timeframe and increase the costs of the project. Which is not in the economic and financial interests of the Island. Not disclosing this information ensures the most efficient administration of government finances and minimises the cost to the taxpayer.

As section 30 is a qualified exemption, it is subject to a public interest test. The public interest must be something that is of serious concern and benefit to the public at large.

**Factors in favour of disclosure**

- To promote public transparency and confidence of decision making within all parties involved in the delivery of this project.
- To allow full scrutiny of the actions of all parties involved in the project and be held account for all decisions made.
- There is a legitimate interest in this project.
- Disclosure of the information would promote public understanding of the decisions being taken and the different stages of the project.
- Disclosure will increase trust in all the parties involved.

**Factors in favour of withholding**

- The underlying purpose of these exemptions as applied are to protect the economy.
- Disclosure could result in economic instability.
- Disclosure could result in financial instability for the Authority, for Government and for taxpayers.
- Releasing the information would be likely to affect the ability to deliver the scheme within the required timeframe and increase the costs of the project.
- The project is still live and parts of the project are still being developed which significantly increases the impact of disclosure.
- Disclosure would adversely other public departments and their activities within the process and potentially burden them with extra requests for information.

In taking these factors into account the Treasury determined that the factors in favour of maintaining the exemption outweigh the factors in favour of disclosing the information.

**Section 35 Conduct of public business**
**(b) to inhibit – (ii) the free and frank exchange of views for the purposes of deliberation**

Appendix 2 includes information relating to Officer and Board member comments and they are providing free and frank exchange of views for the purposes of deliberation.

The Treasury is satisfied that an exemption under section 35(b)(ii) of the Act is engaged in this instance (to inhibit the free and frank exchange of views for the purpose of deliberation).

A disclosure under the Act is deemed as a disclosure to the world rather than a disclosure to an individual requestor, and we acknowledge that the information could be reproduced once published. We must therefore protect both current and future interests of Officers and Board members to allow all parties involved to adhere to due process and ensure appropriate governance is employed at all times to meet wider objectives and purposes.

**(c) Otherwise to prejudice the effective conduct of public business**

As previously stated, a disclosure under the Act is deemed as a disclosure to the world. The information which is subject to disclosure could impair the effective conduct of public business ability in its decision making within the context of delivering this publicly owned project within the required timeframe and at its best value.

All the parties involved need to protect a 'safe space' in which to consider, deliberate and debate the decision making process, and due process with important information safeguarded, not biased and ensure correct governance prevails. This will enable the project to be completed within the required timeframe and at its best value.

As section 35 is a qualified exemption, it is subject to a public interest test. The public interest must be something that is of serious concern and benefit to the public at large.

**Factors in favour of disclosure**

- To promote transparency of interactions between all the parties involved.
- Disclosure of the information would provide transparency to the public and provide confidence in decisions made relating to the project.
- There is a legitimate interest in this project.
- As the project has gained public interest, the disclosure of the information would inform public debate.

**Factors in favour of withholding**

- All parties need a 'safe space' in which to consider, deliberate and debate this project.
- Disclosure of this information would impair future communications and 'water down' the detailed recording of such discussions.
- The project is still live and full disclosure of information held at this stage would be likely to hinder or have undue effect on decisions made relating to further progression of the project.
- Much of the information will become evident by public announcement at the designated and commercially correct time as not to bias decision making or commercial sensitivities that may occur if disclosed early.
- Disclosure would be likely to adversely affect other Public Departments and their activities within the process and potentially burden them with extra requests for information.

In taking these factors into account the Treasury determined that the factors in favour of maintaining the exemption outweigh the factors in favour of disclosing the information.

**Section 40 – Legal Professional Privilege**

Some of the information which is subject to disclosure contains information relating to legal advice which has been received and which is exempt under section 40 of the Act. This advice is information is in respect of which a claim to legal professional privilege could be maintained in legal proceedings.

As section 40 is a qualified exemption, it is subject to a public interest test. The public interest must be something that is of serious concern and benefit to the public at large. The factors which were considered in applying the public interest test are as follows:

**Factors in favour of disclosure**

- Disclosure would demonstrate accountability, transparency and furthering informed public debate, etc.
- Departments should be accountable for the quality of their decision making and this may require transparency in the decision making process and access to the information on which decisions were made.
- The Department recognizes that there may be a public interest in knowing whether or not legal advice was followed.

**Factors in favour of withholding**

- The legal professional privilege exemption is to ensure that legal advice received from a legal advisor is protected.

- Decisions by public authorities must be taken in a fully informed legal context.
- Without such comprehensive advice, decision making may be compromised because it would not be fully informed.
- Authorities require legal advice for the effective performance of their operations and that advice must be given by legal advisors who are fully appraised of the factual background.
- Disclosure might unfairly expose a legal position to challenge and diminish the reliance which may be placed on the advice.
- Though the advice has not been sought in the context of foreseen litigation, there is a possibility of future litigation in this matter, therefore disclosure may prejudice the Government's ability to defend a case.

In taking these factors into account the Treasury determined that the factors in favour of maintaining the exemption outweigh the factors in favour of disclosing the information.

Please quote the reference number 4660353 in any future communications.

**Your right to request a review**

If you are unhappy with this response to your freedom of information request, you may ask us to carry out an internal review of the response, by completing a complaint form and submitting it electronically or by delivery/post.

An electronic version of our complaint form can be found by going to our website at https://services.gov.im/freedom-of-information/Review . If you would like a paper version of our complaint form to be sent to you by post, please contact me and I will be happy to arrange for this. Your review request should explain why you are dissatisfied with this response, and should be made as soon as practicable. We will respond as soon as the review has been concluded.

If you are not satisfied with the result of the review, you then have the right to appeal to the Information Commissioner for a decision on;

1. Whether we have responded to your request for information in accordance with Part 2 of the Freedom of Information Act 2015; or
2. Whether we are justified in refusing to give you the information requested.

In response to an application for review, the Information Commissioner may, at any time, attempt to resolve a matter by negotiation, conciliation, mediation or another form of alternative dispute resolution and will have regard to any outcome of this in making any subsequent decision.

More detailed information on your right to a review can be found on the Information Commissioner's website at www.inforights.im.

Should you have any queries concerning this letter, please do not hesitate to contact me.

Further information about freedom of information requests can be found at www.gov.im/foi.

I will now close your request as of this date.

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