

Information and Privacy Commissioner,  
Ontario, Canada



Commissaire à l'information et à la protection de la vie privée,  
Ontario, Canada

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## ORDER PO-4201

Appeal PA17-250

Ministry of Finance

October 28, 2021

**Summary:** The appellant submitted an access request to the Ministry of Finance (the ministry) under the *Freedom of Information and Protection of Privacy Act* (the *Act*) for records relating to Hydro One and a departure tax that was triggered when that company transitioned from a Crown corporation to a publicly traded company. The ministry provided the appellant with access to some records but denied access to other records under various exemptions, including the mandatory exemption in section 12(1) (Cabinet records) and the discretionary exemption in section 19 (solicitor-client privilege) of the *Act*. The appellant claimed that the public interest override in section 23 of the *Act* applied to the records. In this order, the adjudicator finds that 22 records are exempt from disclosure under section 12(1) and one record is exempt from disclosure under section 19(a) of the *Act*. The public interest override in section 23 of the *Act* cannot apply to those records because the sections 12(1) and 19(a) exemptions are not among those listed in section 23. He upholds the ministry's decision to withhold the records at issue and dismisses the appeal.

**Statutes Considered:** *Freedom of Information and Protection of Privacy Act*, R.S.O. 1990, c. F.31, as amended, sections 12(1), 19(a) and 23.

### OVERVIEW:

[1] Hydro One is a former Crown corporation that is Ontario's largest electricity transmission and distribution service provider. In 2015, the Ontario government, which was Hydro One's sole shareholder at that time, announced that it planned to sell up to 60 per cent of the company's shares to the public. As a result, the company transitioned

from a Crown corporation to a publicly traded company.

[2] An initial public offering (IPO) of shares took place in November 2015, which terminated the company's exemption from federal and provincial corporate tax and triggered an immediate "departure tax" of up to \$2.6 billion. To eliminate this departure tax, the Ontario government implemented a scheme whereby Hydro One would sell \$2.6 billion in shares to the government and then use the proceeds to pay the departure tax.<sup>1</sup>

[3] The appellant submitted an access request to the Ministry of Finance (the ministry) under the *Freedom of Information and Protection of Privacy Act* (the *Act*) for records relating to Hydro One and this departure tax.

[4] In response, the ministry located a number of responsive records and then issued a decision to the appellant that provided him with access to some of these records. It denied access to the remaining records in full under the mandatory exemptions in sections 12(1) (Cabinet records) and 17(1) (third party information), and the discretionary exemptions in sections 13(1) (advice or recommendations), 18(1) (economic and other interests) and 19 (solicitor-client privilege) of the *Act*.

[5] The appellant appealed the ministry's decision to deny him access to these records to the Information and Privacy Commissioner of Ontario (IPC), which assigned a mediator to assist the parties in resolving the issues in dispute.

[6] During mediation, the appellant revised his access request and sought access to the following records regarding Hydro One and the departure tax:

- Any analyses that explain, discuss or compare the various options available to the government with respect to the payment or waiver of the departure tax, including the following;
  1. A government equity injection into Hydro One to cover the cost of the departure tax, in exchange for shares;
  2. A government grant to Hydro One to pay the departure tax;
  3. A waiver of the departure tax by the government; or
  4. Leaving the tax to be paid by Hydro One after the initial public offering without any intervention by the government.

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<sup>1</sup> Powering up – Annual Report 2015 (Hydro One Ltd.), p. 68, at [www.hydroone.com/investorrelations/Reports/Hydro%20One%20Limited%20Annual%20Report%202015.pdf](http://www.hydroone.com/investorrelations/Reports/Hydro%20One%20Limited%20Annual%20Report%202015.pdf)

- Searchable PDF copies of all reports, analyses, slide decks, briefing notes, explanatory notes and/or other documents over a specified time period prepared by or for:
  1. The Minister of Finance and/or the deputy minister;
  2. The Ministers of Energy and/or their deputy ministers;
  3. The CEO, Vice-Presidents or any members of the Ontario Energy Board;
  4. Any directors of the Ontario Electricity Financial Corporation; and/or
  5. Any members of the Premier's Advisory Council on Government Assets.

[7] In response to the appellant's revised access request, the ministry identified 30 responsive records in the deputy's minister's office, the minister's office and the ministry's taxation policy division. These records included slide decks, briefing notes, an analysis paper, a policy paper and other briefing material. The ministry had previously disclosed two of these records in full to the appellant as part of its initial access decision.

[8] The ministry also notified Hydro One under section 28(1)(a) of the *Act* that five records might contain information referred to in section 17(1) that affects the company's interests as an affected party. In response, Hydro One advised the ministry that it objected to the disclosure of three of these records to the appellant because they are exempt from disclosure under section 17(1) of the *Act*.

[9] The ministry then issued two decision letters to Hydro One. The first one advised the company that the ministry's decision was to grant partial access to the three records. The second one stated that the ministry had revised its first decision and decided to withhold these records in full.

[10] The ministry subsequently issued two revised access decisions to the appellant, which taken together, provided him with full access to three additional records. It relied on the same exemptions referred to in its initial access decision for the remaining records and advised the appellant that some portions of the records were not responsive to his access request.

[11] The appellant advised that he wished to pursue access to the 25 records still being withheld by the ministry, except for those portions deemed to be non-responsive to his access request. He also claimed that there is a compelling public interest in the disclosure of these records that outweighs the purposes of the exemptions claimed by the ministry. As a result, the public interest override in section 23 of the *Act* was added as an issue in this appeal.

[12] This appeal was not resolved during mediation and was moved to adjudication,

where an adjudicator may conduct an inquiry under the *Act*. The adjudicator initially assigned to this appeal decided to conduct an inquiry and sought and received representations from both the ministry and the appellant on the issues to be resolved. During this inquiry, the ministry decided to disclose two additional records to the appellant in their entirety.<sup>2</sup> Consequently, 23 records remain at issue in this appeal.

[13] The file was then transferred to me to continue with the adjudication of the appeal.<sup>3</sup> In this order, I find that 22 records are exempt from disclosure under section 12(1) and one record is exempt from disclosure under section 19(a) of the *Act*. The public interest override in section 23 of the *Act* cannot apply to those records because the sections 12(1) and 19(a) exemptions are not among those listed in section 23 that are subject to the public interest override. As a result, I uphold the ministry's decision to withhold the 23 records at issue and dismiss the appeal. In light of my findings, it is not necessary to consider the application of the other exemptions relied on by the ministry to withhold the records.

## **RECORDS:**

[14] There are 23 records at issue in this appeal that the ministry has withheld in full under various exemptions in the *Act*. These records and the exemptions claimed by the ministry are set out in the chart attached as an appendix to this order.

## **ISSUES:**

- A. Does the mandatory exemption at section 12(1) relating to Cabinet deliberations apply to the records?
- B. Does the discretionary solicitor-client privilege exemption at section 19 apply to the records?

## **DISCUSSION:**

### **A. Does the mandatory exemption at section 12(1) relating to Cabinet deliberations apply to the records?**

[15] The ministry submits that the following 22 records are exempt from disclosure

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<sup>2</sup> Those numbered by the ministry as records M8B and M9.

<sup>3</sup> After reviewing the file material, including the records and the parties' representations, I determined that I did not need any further information or representations from the parties before rendering a decision.

under section 12(1) of the *Act*: records D1, D2, D4, D6, D7, D8, D10, D11, D13, D15, D16, D17, D18, M10, M11, M12, T1, T2, T3, T4, T11, and T12.<sup>4</sup> Most of these records are slide decks but they also include an analysis paper, a policy paper and other briefing material.

[16] Section 12(1) reads:

A head shall refuse to disclose a record where the disclosure would reveal the substance of deliberations of the Executive Council or its committees, including,

(a) an agenda, minute or other record of the deliberations or decisions of the Executive Council or its committees;

(b) a record containing policy options or recommendations submitted, or prepared for submission, to the Executive Council or its committees;

(c) a record that does not contain policy options or recommendations referred to in clause (b) and that does contain background explanations or analyses of problems submitted, or prepared for submission, to the Executive Council or its committees for their consideration in making decisions, before those decisions are made and implemented;

(d) a record used for or reflecting consultation among ministers of the Crown on matters relating to the making of government decisions or the formulation of government policy;

(e) a record prepared to brief a minister of the Crown in relation to matters that are before or are proposed to be brought before the Executive Council or its committees, or are the subject of consultations among ministers relating to government decisions or the formulation of government policy; and

(f) draft legislation or regulations.

[17] The Executive Council, which is more commonly known as Cabinet, is a council of ministers of the Crown and is chaired by the Premier of Ontario.

[18] The confidentiality of Cabinet proceedings is a cornerstone of the Westminster

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<sup>4</sup> This numbering system for the records comes from the ministry's index of records, which I have reproduced in the appendix to this order.

system of government and is protected by convention, common law and legislative provisions.<sup>5</sup> In *Babcock v. Canada (Attorney General)*, the Supreme Court of Canada stated that Cabinet confidentiality is "essential to good government."<sup>6</sup> It further stated that:

The British democratic tradition which informs the Canadian tradition has long affirmed the confidentiality of what is said in the Cabinet room, and documents and papers prepared for Cabinet discussions. The reasons are obvious. Those charged with the heavy responsibility of making government decisions must be free to discuss all aspects of the problems that come before them and to express all manner of views, without fear that what they read, say or act on will later be subject to public scrutiny.... If Cabinet members' statements were subject to disclosure, Cabinet members might censor their words, consciously or unconsciously. They might shy away from stating unpopular positions, or from making comments that might be considered politically incorrect.<sup>7</sup>

[19] In Ontario, the section 12(1) exemption in the *Act* codifies the principle of Cabinet confidentiality by protecting from disclosure those records that would reveal the substance of deliberations of Cabinet or its committees.

[20] With respect to the meaning of the term, "substance of deliberations" in the introductory wording of section 12(1), "substance" generally means more than just the subject of the meeting<sup>8</sup> and "deliberations" refer to discussions conducted with a view towards making a decision.<sup>9</sup>

[21] Any record that would reveal the substance of deliberations of the Executive Council (Cabinet) or its committees qualifies for exemption under section 12(1), not just the types of records listed in paragraphs (a) to (f).<sup>10</sup>

[22] A record never placed before Cabinet or its committees may also qualify for exemption, if its disclosure would reveal the substance of deliberations of Cabinet or its committees, or would permit the drawing of accurate inferences about the

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<sup>5</sup> Government of Canada, *Strengthening the Access to Information Act: A Discussion of Ideas Intrinsic to the Reform of the Access to Information Act*, online: <[www.justice.gc.ca/eng/dept-min/pub/atia-lai/atia-lai.pdf](http://www.justice.gc.ca/eng/dept-min/pub/atia-lai/atia-lai.pdf)> at 8.

<sup>6</sup> 2002 SCC 57, [2002] 3 S.C.R. 3, at para. 15.

<sup>7</sup> *Ibid.*, at para. 18.

<sup>8</sup> Orders M-703 and MO-1344.

<sup>9</sup> Order M-184.

<sup>10</sup> Orders P-22, P-1570 and PO-2320.

deliberations.<sup>11</sup>

[23] The institution must provide sufficient evidence to show a link between the contents of the record and the actual substance of Cabinet deliberations.<sup>12</sup>

***Summary of ministry's representations***

[24] The ministry states that records D1, D7, D8, D11, D13, D16, D17, D18, M10, T1, T2, and T12 are explicitly marked that:

- a. they have been prepared to provide advice to Cabinet, one or more of its committees and/or a minister of the crown;
- b. they have been prepared to implement the Premiers' Advisory Council Recommendation; or
- c. they are confidential advice to Cabinet or ministers.

[25] The ministry submits that the contents of all of these records have been reviewed and deliberated upon by Cabinet and therefore qualify for exemption under the opening words of section 12(1).

[26] It further states that the following records are draft versions: records D2, D4, D6, D7, D10, D11, D15, D17, M10 and M12. It submits that although the contents of these records in their draft versions may not have been placed before Cabinet or its committees, they are similar to the final versions placed before Cabinet or its committees. It asserts that disclosure of these draft versions would either reveal the substance of deliberations of Cabinet or its committees or permit the drawing of an accurate inference of those deliberations.

[27] The ministry also states that the following records consist of policy options and recommendations on Hydro One and the departure tax: D1, D2, D4, D6, D7, D8, D10, D11, D13, D15, D16, D17, D18, M10, M12, T1, T2 and T12. It states that these records contain policy options and recommendations for the purpose of legislative and policy changes that ultimately required Cabinet deliberation and approval. It submits that each of these records qualifies as "a record containing policy options or recommendations . . . prepared for submission" to Cabinet, as clearly stated in clause 12(1)(b) of the *Act*, so the mandatory exemption applies.

[28] The ministry further submits that for records M11, T3, T4 and T11, it is obvious from these records and the surrounding circumstances, that their contents were placed

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<sup>11</sup> Orders P-361, PO-2320, PO-2554, PO-2666, PO-2707 and PO-2725.

<sup>12</sup> Order PO-2320.

before Cabinet or its committees and formed the substance of Cabinet deliberations, and they therefore qualify for the exemption under the opening words of subsection 12(1).

[29] Finally, the ministry provided a confidential chart that shows the records at issue and how each record informed specific Cabinet submissions. It also provided, on a confidential basis, copies of those Cabinet submissions.<sup>13</sup>

### ***Summary of appellant's representations***

[30] The appellant submits that the ministry has not met the burden of proving that disclosing these records would reveal the substance of deliberations of Cabinet. He submits that these records are primarily "background documents," and just because they may have been deliberated upon by Cabinet does not necessarily mean that their disclosure would reveal the substance of the deliberations themselves.

[31] He further asserts that even if there is information in a record that reveals some actual substance of Cabinet deliberations, it should not be necessary to withhold the entire record in order to apply that exemption. He submits that the section 12(1) exemption should be applied in a limited and specific way, as set out in the purpose provision in section 1(b) of the *Act*. In addition, whatever information can be severed from the records, in accordance with section 10(2) of the *Act*, should be disclosed.

### ***Analysis and findings***

[32] For reasons that follow, I find that all of the above records are exempt from disclosure under section 12(1) of the *Act*.

[33] I have reviewed these records, which all contain information relating to the Ontario government's plan in 2015 to to sell up to 60 per cent of the company's shares to the public, and the departure tax that would be triggered. Most of these records are slide decks but they also include an analysis paper, a policy paper and other briefing material.

[34] Some of these records are marked in various ways to indicate that they were prepared for the purpose of giving advice to Cabinet or a particular minister. However, such evidence is not determinative, on its own, in assessing whether disclosing the contents of these records would reveal the substance of deliberations of Cabinet or its committees. Instead, the ministry must provide sufficient evidence to establish a link

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<sup>13</sup> This chart and the copies of specific Cabinet submissions were not shared with the appellant during the inquiry because they fall within the confidentiality criteria in sections 5(a) and (b) of *IPC Practice Direction Number 7*.



between the contents of each record and the actual substance of deliberations of Cabinet or its committees.

[35] The conversion of Hydro One from a Crown corporation to a publicly traded company and the \$2.6 billion departure tax that was triggered by the IPO were major policy issues facing the Ontario government in 2015 and 2016. The ultimate purpose of the above records was to provide advice to Cabinet, its committees and the specific ministers responsible for the Hydro One portfolio.

[36] In my view, the ministry has provided sufficient evidence to establish a link between the contents of each record and the actual substance of deliberations of Cabinet or its committees. It is evident from the confidential chart and Cabinet submissions that the ministry provided as evidence that the contents of all of the records at issue were integrated into specific Cabinet submissions and would therefore have informed the deliberations of Cabinet or its committees.

[37] I have reviewed the Cabinet submissions themselves and compared them to the records at issue and am satisfied that the ministry has proven that all of these records, including the draft versions, fall within the opening wording of section 12(1) because they would either: (1) reveal the substance of deliberations of Cabinet or its committees relating to the transition of Hydro One to a publicly traded company and how to address the departure tax that was triggered; or (2) permit the drawing of accurate inferences with respect to those deliberations.

[38] I also find that some of these records fall specifically within section 12(1)(b) because they contain policy options or recommendations that were submitted or prepared for submission to Cabinet, relating to the sale of shares of Hydro One and the resulting departure tax.

[39] Section 10(2) obliges the ministry to disclose as much of the records as can reasonably be severed without disclosing the information that is exempt. The appellant submits that whatever information can be severed from the records, in accordance with section 10(2) of the *Act*, should be disclosed to him.

[40] Based on my review of the records, I find that the information that would reveal the substance of deliberations of Cabinet or its committees or would permit the drawing of accurate inferences with respect to those deliberations, is closely intertwined with other information that is not necessarily exempt. In these circumstances, I find that the records cannot reasonably be severed under section 10(2) without disclosing information that is exempt under section 12(1).

[41] In short, I find that the following 22 records are exempt from disclosure in their entirety under section 12(1) of the *Act*: records D1, D2, D4, D6, D7, D8, D10, D11, D13, D15, D16, D17, D18, M10, M11, M12, T1, T2, T3, T4, T11, and T12.

**B. Does the discretionary solicitor-client privilege exemption at section 19 apply to the records?**

[42] The ministry submits that records D1 and D3 are exempt from disclosure under section 19 of the *Act*. I have already found that record D1 is exempt from disclosure under section 12(1) of the *Act*. As a result, it is only necessary to determine if record D3 is exempt from disclosure under section 19.<sup>14</sup>

[43] Section 19 states:

A head may refuse to disclose a record,

(a) that is subject to solicitor-client privilege;

(b) that was prepared by or for Crown counsel for use in giving legal advice or in contemplation of or for use in litigation; or

(c) that was prepared by or for counsel employed or retained by an educational institution or a hospital for use in giving legal advice or in contemplation of or for use in litigation.

[44] Section 19 contains three different exemptions, which the IPC has referred in previous decisions as making up two “branches.”

[45] The first branch, found in section 19(a), (“subject to solicitor-client privilege”) is based on common law. The second branch, found in sections 19(b) and (c), (“prepared by or for Crown counsel” or “prepared by or for counsel employed or retained by an educational institution or hospital”) contains statutory privileges created by the *Act*.

[46] The institution must establish that at least one branch applies.

[47] Record D3 is a slide deck/briefing note prepared by counsel in the ministry’s legal services branch about a legal action brought against the Ontario government. The ministry submits that this record falls within the common law solicitor-client communication privilege aspect of section 19(a).

***Section 19(a) – Solicitor-client communication privilege***

[48] The rationale for the common law solicitor-client communication privilege is to

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<sup>14</sup> Although record D3 has a header suggesting that it contains advice for Cabinet, the ministry did not claim that it is exempt from disclosure under section 12(1) of the *Act*, and there is no evidence before me to show that disclosing it would reveal the deliberations of Cabinet or its committees.

ensure that a client may freely confide in their lawyer on a legal matter.<sup>15</sup> This privilege protects direct communications of a confidential nature between lawyer and client, or their agents or employees, made for the purpose of obtaining or giving legal advice.<sup>16</sup> The privilege covers not only the legal advice itself and the request for advice, but also communications between the lawyer and client aimed at keeping both informed so that advice can be sought and given.<sup>17</sup>

[49] Confidentiality is an essential component of solicitor-client communication privilege. The institution must demonstrate that the communication was made in confidence, either expressly or by implication.<sup>18</sup> The privilege does not cover communications between a lawyer and a party on the other side of a transaction.<sup>19</sup>

[50] Under the common law, a client may waive solicitor-client privilege. An express waiver of privilege happens where the client knows of the existence of the privilege, and voluntarily demonstrates an intention to waive the privilege.<sup>20</sup>

[51] There may also be an implied waiver of solicitor-client privilege where fairness requires it, and where some form of voluntary conduct by the client supports a finding of an implied or objective intention to waive it.<sup>21</sup>

[52] The ministry submits that record D3 falls within the continuum of communications passed between solicitor and client aimed keeping both informed so that advice can be sought and given. It submits that senior ministry officials did not waive this privilege, either expressly or implicitly.

[53] In his representations, the appellant does not specifically address whether record D3 is exempt from disclosure under section 19(a) of the *Act*.

[54] I have reviewed record D3, which was prepared by ministry legal counsel for senior ministry officials and provides information about a lawsuit brought against the government. Although this record does not contain any legal advice about how to respond to the lawsuit, I am satisfied that it falls within the solicitor-client communication privilege aspect of section 19(a), because it constitutes a confidential communication passed between solicitor and client aimed at keeping both informed so that advice can be subsequently sought and given.

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<sup>15</sup> Orders PO-2441, MO-2166 and MO-1925.

<sup>16</sup> *Descôteaux v. Mierzwinski* (1982), 141 D.L.R. (3d) 590 (S.C.C.).

<sup>17</sup> *Balabel v. Air India*, [1988] 2 W.L.R. 1036 at 1046 (Eng. C.A.); *Canada (Ministry of Public Safety and Emergency Preparedness) v. Canada (Information Commissioner)*, 2013 FCA 104.

<sup>18</sup> *General Accident Assurance Co. v. Chrusz* (1999), 45 O.R. (3d) 321 (C.A.); Order MO-2936.

<sup>19</sup> *Kitchener (City) v. Ontario (Information and Privacy Commissioner)*, 2012 ONSC 3496 (Div. Ct.)

<sup>20</sup> *S. & K. Processors Ltd. v. Campbell Avenue Herring Producers Ltd.* (1983), 45 B.C.L.R. 218 (S.C.).

<sup>21</sup> *R. v. Youvarajah*, 2011 ONCA 654 (CanLII) and Order MO-2945-I.

[55] There is no evidence before me to suggest that any of the senior ministry officials who received this record waived the privilege attached to it, either expressly or implicitly.

[56] In these circumstances, I find that record D3 is exempt from disclosure under section 19(a) of the *Act*.

***Exercise of discretion***

[57] The section 19(a) exemption is discretionary, and permits an institution to disclose information, despite the fact that it could withhold it. An institution must exercise its discretion. On appeal, the IPC may determine whether the institution failed to do so.

[58] In addition, the IPC may find that the institution erred in exercising its discretion where, for example,

- it does so in bad faith or for an improper purpose;
- it takes into account irrelevant considerations; or
- it fails to take into account relevant considerations.

[59] In either case, the IPC may send the matter back to the institution for an exercise of discretion based on proper considerations.<sup>22</sup> The IPC may not, however, substitute its own discretion for that of the institution.<sup>23</sup>

[60] The ministry states that in applying the section 19(a) exemption to record D3, it balanced the purposes of the *Act*, and the interests in ensuring that a client may confide in a solicitor on a legal matter without reservation, an interest which section 19(a) seeks to protect.

[61] The ministry further submits that it properly exercised its discretion under section 19(a), and asserts that there was no bad faith that would warrant the IPC not upholding this exercise of discretion.

[62] In his representations, the appellant does not specifically address whether the ministry exercised its discretion properly in applying the section 19(a) exemption to record D3.

[63] Based on the ministry's representations, I am satisfied that it exercised its

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<sup>22</sup> Order MO-1573.

<sup>23</sup> Section 54(2) of the *Act*.

discretion and did so properly in deciding to withhold the record at issue under section 19(a) of the *Act*. It took into account relevant considerations, including the purposes of the *Act* and the importance of ensuring that a client may confide in their solicitor on a legal matter without reservation. I am also satisfied that the ministry was aware of and took into account the public interest considerations raised by the appellant.<sup>24</sup> There is no evidence before me to suggest that the ministry took into account irrelevant considerations or that it exercised its discretion in bad faith or for an improper purpose. As a result, I uphold the ministry's exercise of discretion under section 19(a).

[64] In light of my findings, it is unnecessary for me to decide whether the exemptions in sections 13(1), 17(1) and/or 18(1)(a) also apply to the records.

[65] The appellant submits that the public interest in section 23 of the *Act* applies to any records which may be found exempt from disclosure under the *Act*. This provision states:

An exemption from disclosure of a record under sections 13, 15, 15.1, 17, 18, 20, 21 and 21.1 does not apply where a compelling public interest in the disclosure of the record clearly outweighs the purpose of the exemption.

[66] I have found that 22 records are exempt from disclosure under section 12(1) and one record is exempt from disclosure under section 19(a) of the *Act*. Neither of those provisions are in the list of exemptions found in section 23 that can be overridden. Moreover, as noted above, I am satisfied that the ministry, in exercising its discretion under section 19(a) of the *Act* with respect to one record, took the public interest in disclosing it into account.

## **ORDER:**

I uphold the ministry's decision to withhold the 23 records at issue and dismiss the appeal.

Original signed by \_\_\_\_\_  
Colin Bhattacharjee  
Adjudicator

\_\_\_\_\_  
October 28, 2021

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<sup>24</sup> In *Ontario (Public Safety and Security) v. Criminal Lawyers' Association*, 2010 SCC 23, at para. 37, the Supreme Court of Canada found that the head of an institution must consider all relevant interests in exercising its discretion under sections 14 and 19 of the *Act*, including the "public interest" in disclosing the records.

## APPENDIX – RECORDS AT ISSUE

<b>Record number</b>	<b>General description of record</b>	<b>Ministry's decision</b>	<b>Exemption(s) claimed</b>
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### Deputy Minister's office

D1	Slide deck	Withheld in full	ss. 12(1), 13(1), 19(a)
D2	Slide deck	Withheld in full	ss. 12(1), 13(1), 18(1)(a)
D3	Slide deck	Withheld in full	s. 19(a)
D4	Slide deck	Withheld in full	ss. 12(1), 13(1), 18(1)(a)
D6	Slide deck	Withheld in full	ss. 12(1), 13(1)
D7	Slide deck	Withheld in full	ss. 12(1), 13(1)
D8	Slide deck	Withheld in full	s. 12
D10	Note	Withheld in full	s. 12
D11	Slide deck	Withheld in full	ss. 12(1), 13(1)
D13	Slide deck	Withheld in full	ss. 12(1), 13(1), 18(1)(a)
D15	Slide deck	Withheld in full	ss. 12(1), 13(1), 18(1)(a)
D16	Slide deck	Withheld in full	s. 12
D17	Slide deck	Withheld in full	ss. 12(1), 13(1), 18(1)(a)
D18	Slide deck	Withheld in full	ss. 12(1), 13(1), 18(1)(a)

### Minister's office

M10	Slide deck	Withheld in full	ss. 12(1), 13(1)
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M11	Slide deck	Withheld in full	s. 12
M12	Slide deck	Withheld in full	s. 12

**Taxation Policy Division**

T1	Analysis paper	Withheld in full	ss. 12(1), 13(1), 17(1)
T2	Slide deck	Withheld in full	s. 12
T3	Briefing material	Withheld in full	ss. 12(1), 17(1)
T4	Policy paper	Withheld in full	s. 12
T11	Briefing material	Withheld in full	ss. 12(1), 17(1)
T12	Briefing material	Withheld in full	s. 12