



ARCS: 292-30
File: FIN-2018-87291

March 1, 2019

Sent via email:

Re: Request for Access to Records
Freedom of Information and Protection of Privacy Act (FOIPPA)

I am writing further to your request received by the Ministry of Finance. You narrowed your request on January 11, 2019 through conversation with Natalie Appleton and confirmed the same via email to Thejus Sebastian. Your request is for:

From the Audit Branch: In respect of the exemptions from PST pursuant to subsections 96(1) and 103(3) of the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg 97/2013: A copy of any internal tax interpretation manuals or guidelines in respect of equipment used in hydraulic fracturing and whether or not PST is applicable in respect of the purchase, lease or self-supply of such equipment. Records are not specific to any particular taxpayers' audit. Limit the search to Audit Managers and Directors only. For the Consumer Taxation Branch: In respect of the exemptions from PST pursuant to subsections 96(1) and 103(3) of the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg 97/2013: A copy of any tax rulings in respect of equipment used in hydraulic fracturing and whether or not PST is applicable in respect of the purchase, lease or self-supply of such equipment.
(<https://www2.gov.bc.ca/gov/content/taxes/audit-ruling-appeal/ruling#property-taxes>) Date range: 01/01/2013 - 11/06/2018 (Date Range for Record Search: From 01/01/2013 To 11/06/2018)

.../2

Please find enclosed a copy of the records located in response to your request. Some information has been withheld pursuant to section(s) 15 (Disclosure harmful to law enforcement), 16 (Disclosure harmful to intergovernmental relations or negotiations), 21 (Disclosure harmful to business interests of a third party) and 22 (Disclosure harmful to personal privacy) of FOIPPA. A complete copy of FOIPPA is available online at:

http://www.bclaws.ca/civix/document/id/complete/statreg/96165_00

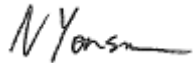
Your file is now closed.

These records will be published on the BC Government's Open Information website a minimum of ten business days after release. To find out more about Open Information, please access the Open Information website at: www.gov.bc.ca/openinformation

If you have any questions regarding your request, please contact Thejus Sebastian, the analyst assigned to your request, at 778 974-5251. This number can be reached toll-free by calling from Vancouver, 604 660-2421, or from elsewhere in BC, 1 800 663-7867 and asking to be transferred to 778 974-5251.

You have the right to ask the Information and Privacy Commissioner to review this decision. I have enclosed information on the review and complaint process.

Sincerely,



Neal Yonson, Team Lead
On behalf of Cindy Elbahir, Manager
Central Agency Team, Information Access Operations

Enclosures

<p>How to Request a Review with the Office of the Information and Privacy Commissioner</p>
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If you have any questions regarding your request please contact the analyst assigned to your file. The analyst's name and telephone number are listed in the attached letter.

Pursuant to section 52 of the *Freedom of Information and Protection of Privacy Act* (FOIPPA), you may ask the Office of the Information and Privacy Commissioner to review any decision, act, or failure to act with regard to your request under FOIPPA.

Please note that you have 30 business days to file your review with the Office of the Information and Privacy Commissioner. In order to request a review please write to:

Information and Privacy Commissioner
PO Box 9038 Stn Prov Govt
4th Floor, 947 Fort Street
Victoria BC V8W 9A4
Telephone 250 387-5629 Fax 250 387-1696

If you request a review, please provide the Commissioner's Office with:

1. A copy of your original request;
2. A copy of our response; and
3. The reasons or grounds upon which you are requesting the review.