



ARCS: 292-30
File: FIN-2019-93345

July 9, 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. Your request is for:

Documentation proving federal government authorization of the BC provincial government to require the use of SIN during declaration of residency in relation to the Speculation and Vacancy Tax Act. (Date Range for Record Search: From 01/01/2017 To 05/27/2019)

Please find enclosed a copy of the records located in response to your request. These records are provided to you in their entirety.

Please note that at this time, there is only one agreement that contemplates the flow of SIN between the Federal and Provincial Government. This agreement required an Order in Council (OIC) and is publicly available at http://www.bclaws.ca/civix/document/id/oic/arc_oic/0162_2010.

In December 2018, Annex A of the agreement was amended to add new legislation: EHT, SVT, PNG and REDMA. This amendment did not require an OIC and therefore is not publicly available. In order to provide you with the current information, we have provided the amended Annex as a responsive record in addition to the URL information for the agreement.

Acronym List

EHT – Employer Health Tax Act

SVT – Speculation and Vacancy Tax Act

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PNG – Petroleum and Natural Gas Act
REDMA – Real Estate Development Marketing Act

To ensure you have up-to-date information, the Ministry of Finance has also provided the following amended information currently provided to the citizens of British Columbia related to questions regarding the collection of SINs:

Social Insurance Numbers (SIN) are fundamental to British Columbia and Canada's taxation system. The Speculation and Vacancy Tax Act, subsection 64(1), and section 26 of the Freedom of Information and Protection of Privacy Act, authorize the administrator to collect information from property owners through the annual declaration in order to administer the act. Requiring personal information, including the SIN, is necessary for the administrator to determine tax liability, identifying whether property owners pay income taxes in Canada and whether an individual may be eligible for a tax exemption or BC tax credit.

The SIN is one piece of personal information that is collected through the online declaration application. eTaxBC is the online secure government application that is used for the declaration process. All information entered into eTaxBC is encrypted at the time of entry. Once a SIN is collected it is masked and the ability for employees to view the number is controlled by security access on a need to know basis. The personal information that is collected under the Speculation and Vacancy Tax Act is protected in a manner consistent with the BC Government's Information Security Policy, Federal Security Standards, and provisions of the Freedom of Information and Protection of Privacy Act.

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 Toyoko Doyle, the analyst assigned to your request, at 778 698-2376. 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 778 698-2376.

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,

A handwritten signature in dark ink, appearing to read "Chelsea Fern", followed by a horizontal line.

Chelsea Fern (on behalf of Toyoko Doyle, Senior FOI Analyst)
On behalf of Cindy Elbahir, Manager
Central Agency Team, Information Access Operations

Enclosure

<p>How to Request a Review with the Office of the Information and Privacy Commissioner</p>

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.