



File: 292-30/FIN-2024-40208

March 7, 2024

**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:

*Regarding audits on foreign derived income declared in Speculation and Vacancy Tax filings. Any audit program reports for 2020, 2021, 2022 and 2023. Include number of audits being performed for the tax and details of the reasons for those audits, how many times has the ministry audited a satellite family or suspected satellite family versus a BC resident, how many times has the ministry contacted a foreign jurisdiction to verify the income reporting, and how many audits result in the tax being implemented.
(Date Range for Record Search: From 1/1/2020 To 12/31/2023)*

Some information has been withheld pursuant to section(s) 15 (Disclosure harmful to law enforcement), 17 (Disclosure harmful to the financial or economic interests of a public body) 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

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The records located in response to your request will be delivered through the BC Secure File Transfer Service. Separate emails will follow from the BC SFT Notification Service directing you how to set up an account and where to obtain your records. A guide for using the SFTS is enclosed for your convenience.

If you have any questions regarding your request, please contact Cassandra Huson, the analyst assigned to your request, at 236 468-1683. This number can also be reached toll-free at 1 833 283-8200. Please provide the FOI request number, FIN-2024-40208, in any communications.

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 black ink, appearing to read "Nicola Lutte".

Nicola Lutte, A/Team Lead for:
Cassandra Huson, FOI Analyst
Information Access Operations

Enclosures

BC Government Secure File Transfer Service
Information Access Operations Ad-Hoc User Guide

Returning Users

If you are a returning user, please use your existing username and password. Passwords expire after 90 days. You can update your password at anytime.

New Users

Your records are provided to you via the Secure File Transfer Service (SFTS). You will need to setup a User Account to access to the STFS site.

You must log in to your temporary SFTS account within 7 days. After 7 days, your temporary SFTS account will expire and will no longer be accessible. If you are no longer able to access your account or records, please contact the FOI Analyst identified in your Response Letter for assistance.

Email Communication

1. The first email has your Response Letter attached.
 - This email is from the FOI Analyst at Information Access Operations who processed your file.
 - If your records are password protected, the response letter will contain your **password to open your records**.
2. The second email is the *New Package is Waiting* notification email.
 - This email will be received at the same time as the third email.
 - A hyperlink to the SFTS is contained in this email.
3. The third email is the *New User Account for the BC Secure File Transfer Service*
 - This email is sent only to users who are required to setup a STFS User Account.
 - If you are an existing user and your account is still active, you will not receive this email.
 - This email contains the following:
 - a **Hyperlink** to the SFTS site
 - a **Username** to access the SFTS site
 - a **temporary Password** to access the SFTS site
 - If you are unable to locate this email, please check your junk/spam folder. It is from BC Secure File Transfer Notification Service <DONOTREPLY>@gov.bc.ca.

Accessing Your Records

1. Setup your SFTS account.
 - Click on the URL hyperlink provided in your third email.
 - You will be redirected to the SFTS site.
 - If you are not redirected to SFTS site, it is accessible at: filetransfer.gov.bc.ca.
2. Enter your *Username* and *Password*.
 - These are provided in your third email.

3. Change your SFTS account password.
 - You will be required to do this as soon as you login.
 - Follow the instructions provided to you after you login to SFTS for the first time.
 - After you change your password, select "Finish." This will redirect you to your STFS Inbox.
4. Your records are now accessible.
 - Records will be available in SFTS for 35 days.
 - You can download your records up to 5 times.
 - To download your records:
 - Click on the records package
 - Click on the *Download* button beside the file(s)
 - If your records are password protected, you will require a password to open the pdf document.
 - *The password to open the pdf is located in your first email's Response Letter.*
 - It is recommended that you download and save your records so you do not have to return to the SFTS each time to view.
5. If your records are password protected, please consult your .pdf software's user manual on how to remove the password/encryption.
6. If your records are contained within a zipped file, you may need to download a zip program onto your computer in order to open and extract the records. There are free zip programs available to download, such as 7-Zip for Windows, or BetterZip for Mac.

Troubleshooting

- If the hyperlink to the SFTS site does not open, try to access the site on a different web browser such as Chrome, or Firefox or Safari.
- Your temporary SFTS account expires after 7 days unless the account is logged into again or receives a new package. Your account will be deleted 7 days after it has been marked as expired. Once it is deleted, you will need to have a new ad-hoc account created - contact the FOI Analyst identified in the response letter.
- If you have forgotten your password but your account is still active:
 - You can use the "Request a password change" link on the Login page.
 - An email will be sent to you providing you the URL to confirm the password change.
 - Passwords expire after 90 days.
- If you encounter technical issues, please call the technical support line at 250-387-7000 and select option 3. You will need to advise the representative that you are requesting assistance as an ad-hoc user of the BC Secure File Transfer Service.

<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.