Privacy Impact Assessment for

Petroleum & Natural Gas Royalty and Tax Program

PIA#*[will be assigned by PCT]*

Part 1 – General

Name of Ministry:	Ministry of Finance		
PIA Drafter:	Salia Wilson, Natural Resource Revenue Business Analyst		
Email:	Salia.Wilson@gov.bc.ca	Phone:	**778-698-8948**
Program Manager:	Kathy Brulotte, Manager, Petroleum Operations, Mineral, Oil and Gas Revenue Branch, Revenue Division		
Email:	Kathy.Brulotte@gov.bc.ca	Phone:	**778-698-5017**

1. Description of the Initiative

Parts 10 and 11 of the *Petroleum and Natural Gas Act*, RSBC 1996, c. 361 (PNGA) impose royalties and taxes for oil and natural gas production in British Columbia.

Producers of oil and gas are required to file reports containing non-personal information to the Collector prescribed under the *Petroleum and Natural Gas Royalty and Freehold Production Tax Regulation* and the *Net Profit Royalty Regulation*. The Collector uses the reports to calculate royalties and tax owed to the province. The Mineral, Oil and Gas Revenue Branch (MOGRB) assists the Collector with these responsibilities. Additionally, MOGRB calculates a levy on behalf of the BC Oil and Gas Commission (OGC) using the information.

The PNGA includes authority for the MOGRB to administer and enforce oil and natural gas royalties and taxes. This authority includes power to compel information from the taxpayer, conduct audits, and impose any interest or penalties as set out in the Regulation.

Consequently, MOGRB, in order to exercise these responsibilities, collects non-personal information both directly from the royalty or tax payers, facility operators as well as indirectly from other third parties.

2. Scope of this PIA

The purpose of this PIA is to document the collection, use and disclosure of the information collected by MOGRB for the purposes of administering oil and natural gas royalties and tax. This documentation includes both the direct collection and indirect collection of the information required by MOGRB for the effective and efficient royalty and tax administration.

3. Related Privacy Impact Assessments

In November 2018, the information collected under the PNGA will be stored on two new systems: the Taxpayer Administration, Compliance and Services (TACS) system and Canada's Petroleum Information Network (Petrinex) system. A separate PIA has been developed to reflect the onboarding of Oil & Gas Royalties and Freehold Production Tax Program into Petrinex (FIN#16013).

4. Elements of Information or Data

No personal information or data will be collected or stored for the purposes of administering BC royalty/tax oil and gas program.

Petrinex will collect the same information currently being submitted to the Collector for B.C. royalty/tax administration purposes.

Infrastructure Data:

- Producing oil and gas wells including royalty attributes for each well event
- Linkages between well events, facilities, and gas plants including locations and license numbers

Monthly Data:

- Volumetrics - Monthly volumes of oil, gas, and by-products produced and sold
- Allocations – Stream and Owner allocations of oil, gas, and by-product volumes produced and sold
- Valuations - Sales values for some products, used in calculating royalties
- Royalty Tax Payer - Company name, address, phone number, email address, and fax for each royalty payer (no personal information, only contact information)
- Operator – Operator BA, name, phone number, and email address
- Notification of companies who are responsible for each well event

Annual Data:

- Allowable Costs – annual reporting of capital and direct operating costs, cost allowance rates used for cost allowance calculations, and equipment specifications

In addition to the information collected above, TACS will store and generate the following information for royalty/tax administration purposes.

Financials

- Billing – invoice packages will be created in Gentax and sent to clients through Petrinex
- Deemed Royalty – calculations and charges on missing volumes
- Accounts – royalty, levy, interest, penalty, various program credits, and allowable costs
- Payments processed through E-tax or ESIT-AS Revenue Solutions

Audit Data

- Additional assessment information could be collected for audit and validation purposes

Other

- Converted data and information from legacy system (PRMS) to TACS system
- Reports will be generated in Gentax for external/internal review and analysis

The following non-personal information is collected from the Ministry of Energy, Mines, and Petroleum Resources. MOGRB collects and uses this data to verify information provided to MOG by the taxpayers and to administer deemed royalties and royalty assessments.

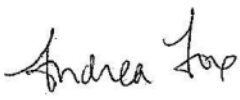
- Natural Gas Pricing System (NGPS) (NGPS) Pricing Data
- Integrated Petroleum System (IPS) Oil & Gas Title Data
- Pricing Penalty Data
- Producer Cost of Service (PCOS) Cost Curve Data
- Infrastructure Credit Data

Additionally, MOGR collects the following non-personal information from the Oil and Gas Commission:

- BC-11 Lite Form – notice of commencement or suspension of operations

Part 6 – PCT Comments and Signatures

This PIA is based on a review of the material provided to PCT as of the date below. If, in future any substantive changes are made to the scope of this PIA, the ministry will have to complete a PIA Update and submit it to PCT.

Andrea Fox		April 4, 2018
Privacy Advisor Privacy, Compliance and Training Branch Ministry of Citizens' Services	Signature	Date

Part 7 – Program Area Comments and Signatures

Kathy Brulotte		April 6, 2018
Program Manager	Signature	Date
Richard Barlow		April 4 2018
Ministry Contact Responsible for Security (Signature not required unless MISO has been involved.)	Signature	Date
Assistant Deputy Minister or Designate **(if Personal Information is involved in this initiative)**	Signature	Date
Andrew Ritonja	Andrew Ritonja	April 9, 2018
Executive Director or equivalent **(if no Personal Information is involved in this initiative)**	Signature	Date

A final copy of this PIA (with all applicable signatures and attachments) must be provided to PCT for its records to complete the process. PCT is the designated office of primary responsibility for PIAs under ARCS 293-60.

PCT will publish the ministry name, business contact details and a brief summary of the PIA to the Personal Information Directory (PID) as required by section 69(2) of FOIPPA. If you

have any questions, please contact your privacy advisor at PCT or call the Privacy and Access Helpline at 250 356-1851.

This PIA only assess the storage of the PI. The collection, use and disclosure of the PI is assessed by other referenced PIAs. My only question at this point has to do with the appendices and whether they indicate a collection or disclosure of PI.This issue got addressed by the MPO, and I have no further concerns.

PRIVACY IMPACT ASSESSMENT
Initiative Update PIA#FIN18069

This document is used for a change to an initiative involving the collection, use, disclosure, security, storage, accuracy, correction, or retention of personal information where a PIA has already been completed. If a change does not involve one of these elements, then an updated PIA is not needed. If the change involves many of these elements, you may need to prepare a new PIA instead of using this document. For any questions regarding this document, please contact the Legislation, Privacy, and Policy Branch at (250) 356-1851 or privacy.helpline@gov.bc.ca.

1. **Title of original PIA and any number assigned to original PIA**
(Please attach original)
FIN13029 - TACS V9 Upgrade

2. **Ministry/Public Body and Program Area.**

Ministry	Finance (FIN)
Division	Revenue
Branch/Section	Income Taxation
Initiative Title	TACS PIA Update for Employer Health Tax

3. **Contact Position and/or Name, Telephone Number and E-Mail Address.**
(This should be the name of the individual most qualified to respond to questions regarding the revision).

Name, Title	Louise Lam, Director
Branch/Section	TACS Operations and Projects
Phone Number	778 698 5163
E-Mail	Louise.Lam@gov.bc.ca

4. **Common or Integrated Program and Data-Linking Initiatives**

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		x
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		x

5. **Description of the revision.**

Change	Brief Description	FOIPP Authority / Rationale in Brief
Storage of personal information	Information, including taxpayer information and personal information, collected under the *Employer Health Tax Act, 2018* will now be stored in the Taxpayer Administration, Compliance and Services (TACS) system beginning as early as January 7, 2019. This information may include: • Partner first and last names (for partnerships) • Driver's Licenses (for partnerships) • Date of Birth (for sole proprietors) • Mailing address (for sole proprietors) T4 Slip data, including: • Social Insurance Number (SIN) • Mailing address • Net income, union dues, CPP and EI payments, and other tax and income information	FOIPPA s.30 and s.30.1 The authorities for the collection, use and disclosure of any personal information were assessed by PIA# FIN18068

6. **Purpose/Objectives of the revision (if statutory, provide citation).**

FIN will be using the TACS System to administer the Employer Health Tax (EHT). EHT system modules built in the TACS System are registration and ongoing administration/enforcement. TACS will also be used to store rulings and interpretations for the EHT program, requested by taxpayers.

The information collected under the EHT will be in accordance with both the legislative provisions set out in the *Employer Health Tax Act*, S.B.C. 2018, c.42, along with FOIPPA, and will be stored in TACS. The information will be specifically accessed on a need-to-know basis.

Each user's access will be tracked and monitored to help reduce the risk of unauthorized use of personal information. This is consistent with how access permissions are managed in TACS for existing tax programs.

7. **What are the potential impacts of this proposal?**

The storage and security parameters for the system holding this additional personal information was assessed by PIA# FIN 13029. Given the high sensitivity levels of the information in this system, the security measures may still be considered reasonable.

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as a taxpayer's information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit these risks. We will be leveraging current safeguards and no additional security protection is proposed. Only authorized employees can access taxpayer information and on an "as needed basis". The list of authorized employees is reviewed semi-annually, at minimum.

TACS provides a user activity log which is reviewed monthly to ensure access is appropriate. Employees must complete an Oath of Employment and when data is provided to another party, transmission is encrypted over a secure line. Security training and awareness by employees assists in addressing the risk of unauthorized uses and disclosures of information. FIN assesses the risk, the safeguards and the security procedures on an ongoing basis.

8. **TACS Interface Update (See appendix)**

The interface diagrams show the feeds into and out of TACS. These diagrams are being maintained in this PIA as use of TACS is expanded. The feeds shown in the diagrams may or may not contain PI depending on the programs they support. For the purpose of this PIA, the information coming into and leaving TACS are intentionally out of scope. This PIA is limited to the new storage location of this information (TACS). Collection, use, and disclosure are covered in the corresponding program PIAs, PIA FIN 18068

Ministry Comments:

The authorities providing for the collection, use and disclosure of information by FIN in relation to registration and administration under the EHT, are outlined in the relevant program Privacy Impact Assessment [FIN18068].

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are in place to ensure the accuracy of personal information. See FIN13029 TACS R2 PIA.

As well, there are no additional interfaces contemplated for Employer Health Tax registration and administration.

Legislation, Privacy, and Policy Branch Review and Comments:

Tim Peddy
Privacy Analyst
Privacy, Compliance and Training Branch
Ministry of Citizens Services

Signature

NOV 27 2018
Date

X. SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam
Director, TACS Operations & Projects
Revenue Division
Ministry of Finance

Signature

Nov. 28. 2018
Date

Richard Barlow
Director of Information Security and Privacy
Information Management Branch
Ministry of Finance

Signature

November 27 2018
Date

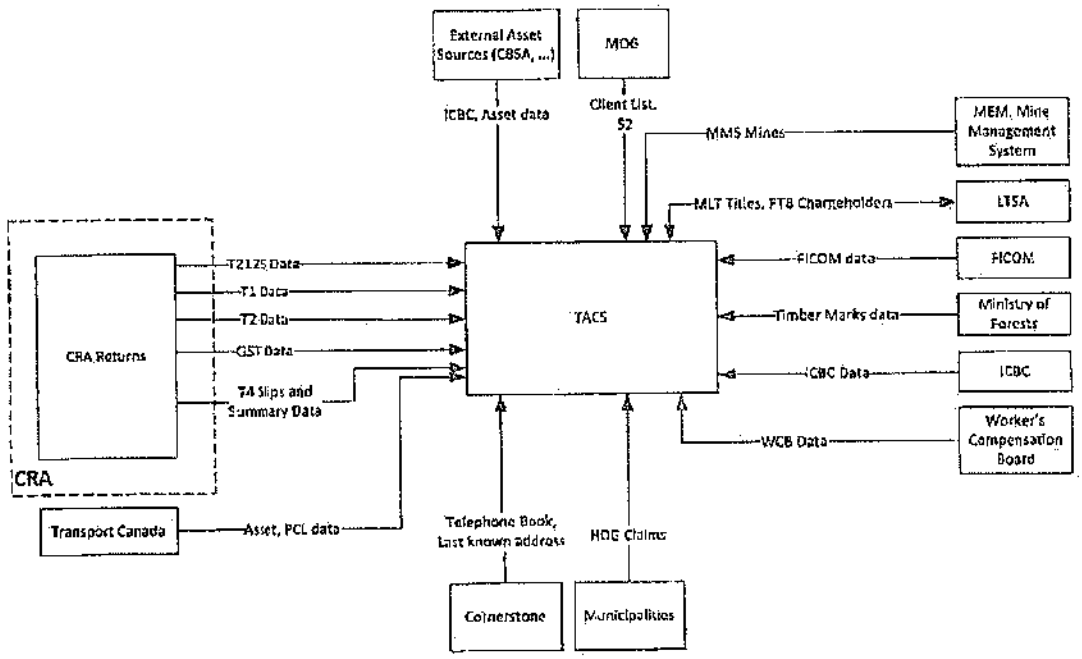
Jordan Goss
Assistant Deputy Minister
Revenue Division
Ministry of Finance

Signature

Dec 19, 2018
Date

APPENDIX - TACS Interface

TACS Interfaces – Warehouse



FAST

Updated September 6, 2017

Green arrows indicate new or updated interfaces

- Worker's Compensation Board

  WCB is providing annual payroll data, to be used to discover non-compliance or misreporting.

- CRA T4 Slips and Summary data

  CRA is providing T4 Slips and T4 Summary, to be used to discover non-compliant entities or misreporting.

PRIVACY IMPACT ASSESSMENT

I **BASIC INFORMATION –** Upgrade of Taxpayer Administration Compliance and Services Application (TACS) for the Implementation of the Provincial Sales Tax Act and the Conversion of records and functionality from the former TACS version 3 system for the remaining Consumption Taxes under the Motor Fuel Tax Act (MFTA), Carbon Tax Act (CTA) and Tobacco Tax Act (TTA), and to allow for record storage only of appeal documentation for non-consumption tax statutes.

1. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Consumer Taxation Programs Branch
Initiative Title	TACS V9 Upgrade

2. Contact Position and/or Name, Telephone Number and E-Mail Address.
(This should be the name of the individual most qualified to respond to questions regarding the PIA).

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

3. Description of the Program/System/Legislation (Initiative) being assessed.
(Please note here if the initiative does **not** collect, use or disclose personal information). If this is a change to an existing legislation, system or program, describe the current system or program and the proposed changes.

The Taxpayer Administration, Compliance and Services (TACS) System is a fully integrated system that supports MoF's activities related to administration and enforcement of the consumption tax statutes. The TACS system is a mission critical application with a user base of over 500 from multiple branches across the ministry as well as staff from the ministry's ASD partner, HP Advance Solutions. Users are located in Victoria, Vancouver and 13 regional offices. TACS encapsulates the necessary functions, processes and data to support multiple programs and business areas.

The information contained within TACS is primarily business information, although some instances do contain personal information. As such, this PIA covers the authorities for collection, use, and disclosure as if all elements of data were personal information. All information remains within the Ministry of Finance once collected from external entities (e.g. CRA, other gov't ministries). These external entities do not have direct access to the system. Data-exchange disclosures from TACS are triggered per existing information sharing agreements with external entities. Program areas are responsible for ensuring that they have the authorities to collect, use, and disclose the information placed into the TACS system and operating their programs, projects, or activities.

The province re-implemented the provincial sales tax (PST) on April 1, 2013. With the re-implementation of PST, the government introduced new PST legislation (*Provincial Sales Tax Act*) on May 14, 2012 to provide a number of administrative changes to streamline and improve PST.

The Province is upgrading an existing business application to support the new administration of PST and other consumer taxes. The application is known as Taxpayer Administration Compliance & Services Application (TACS). The TACS upgrade is significant in that the Province will move from version 3 (2005) to version 9 and incorporate the technological advances made to the core product (GENTAX), including electronic service capability.

TACS V9 will be rolled out in two phases. The initial phase was implemented on January 2, 2013 to correspond with the commencement of business registration for the PST along with the introduction of e-services for registration – eTax BC, a new module for TACS. . On April 1, 2013, when the PSTA came into effect, the remaining functionalities of the PST were implemented for TACS including payments and return processing, refunds, account management, compliance activities, etc. This phase was to support the new PST (including the 2% municipal and regional district tax and 12% tax on the private sales of vehicles, boats, and aircraft), Hotel Room Tax (conversion) and Social Services Tax (conversion).

The second phase will be implemented by January 2014 and will support the remaining consumer tax programs (i.e. Tobacco, Carbon and Fuel consumption taxes). In addition, the capacity for storage of records pertaining to non-consumption taxes for the purposes of appeals will be implemented. No linkages between systems utilized in the administration of these other taxes and the TACS system will be created. This PIA is being updated to cover the second phase.

Type of PIA	Completion Date
Program PIA for PST reimplementation – Phase 1	Prior to January 2, 2013
Program PIA for PST reimplementation - Update	Prior to April 1, 2013
System PIA for other Consumption Tax Statutes and the overall use of TACS V9 – Phase 2	Prior to January 2014
Program PIA for Non-Consumption Tax Appeals records storage in TACS	Prior to January 2014

		Yes	No
(a)	Does this PIA involve a common or integrated program/activity (as defined in the FOIPP Act)? and		X
	Is the common or integrated program/activity confirmed by the written requirements set out in the regulation?		X
(b)	Does this PIA involve a data-linking initiative (as defined in the FOIPP Act)?		X

If yes, please ensure you have notified the Office of the Information and Privacy Commissioner at an early stage of development of the initiative pursuant to section 69 (5.5) of the FOIPP Act.

4. **Purpose/Objectives of the initiative (if statutory, provide citation).**

The Province is upgrading an existing business application to support the administration of the new PST and to improve the administration of the Motor Fuel Tax, Carbon Tax and Tobacco Tax Acts. This includes the introduction of e-services for registration, tax remittances, and account maintenance, also known as eTaxBC. In addition, for the purposes of appeals, the application will accommodate storage of documents only related to non-consumption tax including: Property Transfer Tax Act (PTTA), Home Owner Grant Act (HOGA), International Business Activity Act (IBAA), Forest Act (FA), Mineral Tax Act (MTA), Income Tax Act (ITA), Corporation Capital Tax Act (CCTA), Logging Tax Act (LTA), Insurance Premium Tax Act (IPTA), and Petroleum and Natural Gas Act (PNGA).

The key business functions to be supported by TACS include: taxpayer registration, account maintenance, payments, returns, refunds, audits, assessments, billings, collections, appeals, investigations, financial management and revenue accounting. TACS will also provide work management, reporting, imaging capabilities for the above noted functions. The TACS infrastructure includes an e-service component known as eTaxBC, providing a number of taxpayer self-service functions.

5. **What are the potential impacts of this proposal?** (Include privacy impacts in this description).

The upgraded TACS system will collect, use, and disclose business information under the provisions of the Provincial Sales Tax Act, Tobacco Tax Act, Motor Fuel Tax Act Carbon Tax Act, Property Transfer Tax Act, Home Owner Grant Act, International Business Activity Act, Forest Act, Mineral Tax Act, Income Tax Act, Corporation Capital Tax Act, Logging Tax Act, Insurance Premium Tax Act, and Petroleum and Natural Gas Act. The TACS system will also collect, use, and disclose of personal information, which is the subject of this Privacy Impact Assessment (PIA).

The requirement for data confidentiality, i.e. that the personal information be protected from unauthorized disclosure, is high as the data contains information protected by the FOIPP Act. The consequences of compromised confidentiality can have a large negative impact in:
Loss of privacy; and
Legal liability due to loss of privacy

The data integrity, i.e. that the information be protected from modification or inaccuracy, and availability, i.e. the data must be protected from loss, destruction or interruption, is critical. The consequences of compromised data integrity are high and may result in:
Legal liability;
Political liability (public trust); and/or
Fraud, which can be mitigated by validation and authentication safeguards

6. Provide details of any previous PIA or other form of personal information assessment done on this initiative (in whole or in part).

A previous PIA was completed for the Taxpayer Administration, Compliance and Services (TACS) system in 2006. In 2010, a PIA was completed for the Tax on Designated Property and Residential Energy Rebate and Credit Program. In addition, an Interim PIA has been completed for the PSTA. Along with this PIA, a separate PIA is being completed for the PST program and for the Ministry of Finance/OneStop partnership agreement.

As part of its participation in the International Fuel Tax Agreement (IFTA), the ministry exchanges information with other Canadian and US jurisdictions participating in the program. Only non-personal information regarding registered carriers is shared with jurisdictions outside of BC. Information will be forwarded to the IFTA Clearing House via a secure FTP site. No direct access to the TACS system is being provided to IFTA. This transfer of information has been addressed in a separate PIA.

A separate PIA is being drafted by the Tax Appeals and Litigation Branch addressing the storage of records related to appeals under the various consumption and non-consumption tax statutes administered by the Ministry of Finance.

IF THERE IS NO PERSONAL INFORMATION INVOLVED, GO TO X. SIGNATURES.

****IMPORTANT NOTE:** The FOIPP Act defines personal information as "recorded information about an identifiable individual other than contact information." Contact information includes the name, title, telephone or facsimile number, email address etc., which enables an individual at a place of business to be contacted.

II DESCRIPTIVE INFORMATION

1. Describe the elements of personal information that will be collected, used and/or disclosed and the nature and sensitivity of the personal information. [See note above about the definition of personal information.]
For example: Name, home address, gender, age/birthdate, SIN, Employee#, race/national, ethnic origin.

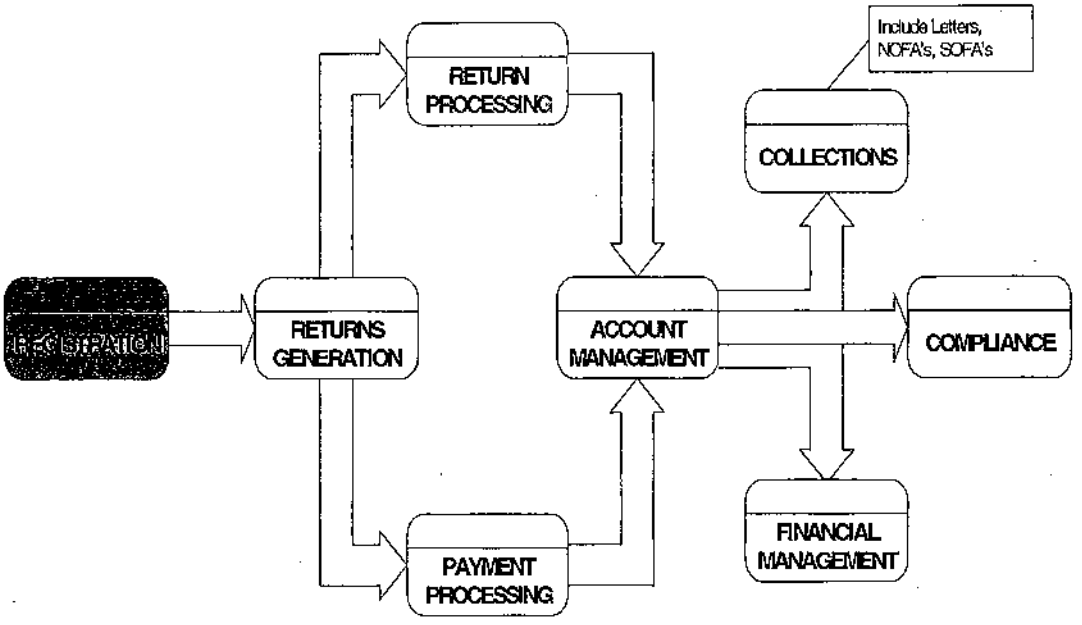
Generally, the information collected through the upgraded TACS system under the PSTA will have the same scope of personal information being collected, used or disclosed as was previously collected, used

or disclosed under the *Social Service Tax Act,, Hotel Room Tax Act, Motor Fuel Tax Act, Carbon Tax Act and the Tobacco Tax Act.* For the purposes of appeals, relevant records relating to the Property Transfer Tax Act, Home Owner Grant Act, International Business Activity Act, Forest Act, Mineral Tax Act, Income Tax Act, Corporation Capital Tax Act, Logging Tax Act, Insurance Premium Tax Act and Petroleum and Natural Gas Act may be stored for archival purposes.

Elements of personal information that will be collected and used with regards to PSTA, MFTA, CTA and TTA registrations and for the purposes of appeals under the PTTA, HOGA, IBAA, FA, MTA, ITA, CCTA, LTA, IPTA, and PNGA:

Taxpayer name
Taxpayer address
Taxpayer telephone number
Taxpayer fax number
Taxpayer email address
Date of birth
Disability qualifications
Credit card statements (Fuel)
Invoices/Receipts (Fuel)
Bills of lading
Driver's Licence or BCID Number
Social Insurance Number
Other ID Number for name provided
Indian status card number
Indian Band name and number
Type of Business
Type of taxable goods and /or services selling/providing
Type of accommodation business/Number of units available
Selling Liquor?/Liquor Licence Number
Selling and or Leasing Motor Vehicles?/Motor Dealer Number
Selling or Leasing Boats?
Selling Tobacco?
Number of locations in BC
Whether or not operating seasonally?
Date when business will start making taxable sales
Total Annual Sales
Total Estimated Annual Sales
Estimated Monthly Taxable Sales/Leases/Services in BC
Banking information for e-services and direct deposit for refunds

2. Provide a description (either a narrative or flow chart) of the linkages and flows of personal information collected, used and/or disclosed.



Collection of Personal Information

The collection of PI in TACS will be directly from the taxpayer or indirectly thru electronic feeds, e-services, intra-ministry interfaces or paper from other agencies, government, and Indian Bands. Each of these program areas will have their collection, use and disclosure authorities evaluated in their own PIAs.

1. Direct Collection:

By form: each Ministry of Finance form will display the "purpose" and "legal authority" for collecting personal information in accordance with Section 26 of the Freedom of Information and Privacy Protection ("FOIPP") Act. An authorized user then enters information gathered on these forms into the TACS system.

By phone/correspondence: Many customers will contact MoF and information from these contacts may be entered into the TACS system. For example, the customer may request to change their address, provide that address to the customer service representative who would then enter that information into the TACS system.

By e-services: Businesses and individuals may use the Ministry's e-services interface (eTAXBC) to register their business, remit tax, or update their account.

2. Indirect Collection:

Personal information may be obtained during the course of an audit, inspection, investigation, refund verification, collection (i.e. sales invoices, purchase orders, payments or contracts, contact undertaken with spouse or third party for collection purposes), or through information sharing agreements.

List of Information Sharing Agreements (in Progress)

1. *Memorandum of Understanding Regarding the Collection of the British Columbia Provincial Sales Tax and the Multijurisdictional Vehicle Tax Between the Insurance Corporation of British Columbia and the Ministry of Finance*
2. *Agreement Relating to the Collection By Canada of British Columbia's Sales Tax with Respect to the Personal Importation of Goods Between the Canada Border Services Agency and the Ministry of Finance*

3. *Agreement Relating to the Collection by Canada of British Columbia's Tobacco Tax with Respect to the Importation of Tobacco Between the Canada Border Services Agency and the Ministry of Finance*
4. *Agreement Relating to the Collection by the BC Ministry of Transportation and Infrastructure of Motor Fuel Tax through Weigh scale and Permitting Operations*
5. *International Fuel Tax Agreement (IFTA)*
6. *Consolodated Cowichan Tribes Tax Collection Agreement between the Ministry of Finance and the Cowichan Tribes*
7. *Agreement Relating to Access to the Harvest Billing System between the Ministry of Finance and Ministry of Forests, Lands and Natural Resource Operations*
8. *BC Partner Memorandum of Understanding and Service Level Agreement Between the Ministry of Citizens' Services and Open Government BC Registry Services and the Ministry of Finance*
9. *Memorandum of Understanding Establishing an Administrative Framework for the General Provision of Tax Information Between the State of Washington and Her Majesty The Queen in Right of British Columbia*
10. *Service Level Agreement Between the Ministry of Citizens' Services and Open Government, Service BC and the Ministry of Finance, Revenue Division*
11. *Memorandum of Understanding Establishing an Administrative Framework for the General Provision of Information and the Promotion of Cooperation and Mutual Assistance Between the Canada Border Services Agency and the Ministry of Finance*
12. AMENDMENTS TO THE *Agreement Regarding the Disclosure of Liquor Control and Licensing Information from the Ministry of Housing and Social Development to the Ministry of Finance*
13. AMENDMENTS TO THE *Agreement Regarding the Disclosure of Liquor Sales Information from the Liquor Distribution Branch to the Ministry of Finance*
14. Memorandum of understanding establishing an administrative framework for the general provision of information and the promotion of cooperation and mutual assistance between the Canada Revenue Agency and the British Columbia Ministry of Finance

(Note that some of the official names of these agreements may change until the point of signing the particular agreement.)

Use of Personal Information

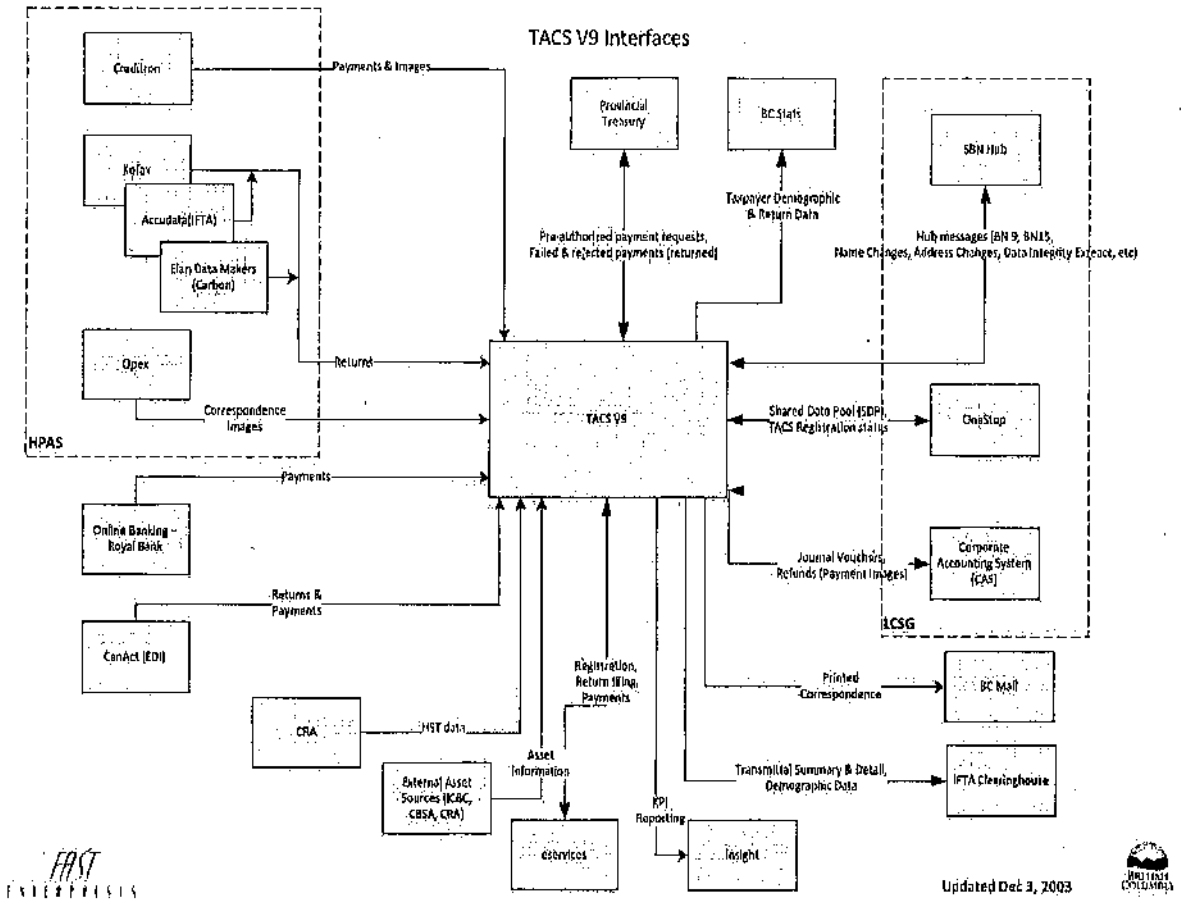
The collection of this information is to assist in the administration and enforcement of the applicable provisions of the PSTA, MFTA, CTA, TTA, PTTA, HOGA, IBAA, FA, MTA, ITA, CCTA, LTA, IPTA and PNGA and for the consistent operation of the programs/activities of the public body. The information will be used to assist collections, compliance and enforcement activities under the legislation.

Disclosure of Personal Information

In the course of administrating and enforcing the applicable Acts, Ministry of Finance will disclose personal information to:

- BC Mail for issuance of taxpayer billings and correspondence
- CAS for issuing of refund payments
- Canada Border Services: refund applications for tax collected by CBSA on behalf of the province are forwarded to CBSA for processing
- Financial Institutions, employers & other third parties: demand notices
- Bailiffs: Writ of Seizure and Sale
- Legal Services Branch: legal advice
- CRA & OCG: refund setoffs
- Trustee in bankruptcy: claims
- Authorized third parties: accountant, lawyers, and Members of the Legislative Assembly (MLAs)
- OAG and IFTA Compliance Reviews with non-disclosure statements

Interfaces



TACS integrates with a number of systems, as follows:

- The Corporate Accounting System (CAS)

CAS is an Oracle Enterprise Resource Planning solution which is used to manage the corporate financial transaction data and financial reporting. TACS transactions will be sent to CAS, via the CAS Generic Interface (CGI), to post to revenue and accounts receivable accounts as well as to process refund payments.

- The Single Business Number system (SBN)

The SBN, within BC Registry Services, is a federal/provincial system for business registration for the purpose of doing business with government entities. TACS will integrate with SBN to manage the registration of businesses and the issuance and/or identification of the business number. As well, transaction messages containing business information and contact information are sent and received by TACS.

- BC Mail is a government wide mail distribution system to deal with bulk mailings to clients. TACS will integrate with BC Mail+ to issue taxpayer returns, notifications and general correspondence.

- HPAS (Hewlett Packard Alliance Services Inc.) Revenue Services

An external business partner, that provides revenue management and collections services to government. HPAS will provide the Ministry of Finance with services related to processes for taxpayer returns and receipt of payments as well as revenue management services (egg. cash reconciliations and financial management reports). HPAS will manually and/or through their remittance processing systems post transactions to TACS.

- IFTA Clearing House

IFTA establishes a single uniform system for administering and collecting fuel consumption taxes from inter-jurisdictional carriers based on where the fuel was consumed rather than where the fuel was purchased. This interface allows the transmission of demographic info, transmittal detail and summary to the IFTA Clearing House (IFTACH) electronically.

- Online Banking (Royal Bank)

The ministry offers taxpayers the option of remitting taxes through their bank's online bill payment services. RBC acts as the concentrator bank for these payments and will produce and house a payment file for GenTax V9 to retrieve payment files for loading and processing into GenTax V9

- CanAct (Telus)

The ministry offers taxpayers the option of filing and paying their PST through their bank's online tax filing and payment services. Telus is the service provider for the banks. Telus produces the payment and return files for all taxpayers who file and pay using this method. The files are uploaded by Telus to the Ministry's FTP server. The payment and return files are then loaded and processed by GenTax V9 during the standard nightly batch processes

- eTaxBC

eTaxBC is the fully integrated e-services module of the solution that provides taxpayer self-service capabilities. A taxpayer can register online, file returns, make payments through pre-authorized debits (PAD), update names/addresses, view account balances and letters, submit web requests, manage logons and 3rd party tax preparer requests. The taxpayer uses a web browser to reach e-Services inside the agency's web services environment. eTaxBC does not communicate directly with the TACS V9 operational DB. eTaxBC requests are processed via a nightly batch process or within a batch service in TACS V9 that runs continuously throughout the day looking for and processing request types.

- Provincial Treasury Interface for eTaxBC

This interface facilitates the Pre-authorized debit (PAD) payment option via the exchange of 3 files between Provincial Treasury (PT) and GenTax V9. The files are as follows:

Financial Institution File (FIF)

- 1 incoming file/week
- Contains institution and transit #s for financial institutions for instant verification when taxpayers are setting up PAD payment sources on eTaxBC.

PAD Payment File

- 1 outgoing file/business day
- Contains PAD payments being sent to Central 1 Credit Union (C1CU) via PT.

PAD Returned Items File

- 1 incoming file/calendar day (since GenTax does not run on weekends & holidays those files will processed on the subsequent business day)
- Contains PAD payments that failed at the taxpayer's bank for reasons such as invalid account # or NSF.

- Canada Revenue Agency

On an approximate monthly interval we receive GST Tombstone and 7 years of GST tax return information from CRA. This information is loaded into the GenTax V9 Data Warehouse and matched against existing Ministry taxpayers (by BN). GST information is utilized to support new business registrations and will be utilized by Audit staff in 2014 for PST Audit programs. Files are dropped into an accessible pickup folder and immediately encrypted and loaded into the V9 database for evening processing. That evening the files are processed and saved to their respective data store tables within the Data Warehouse. In late 2013 this process will also apply to Income tax data (T2 files) received from CRA.

- External Asset Sources

The Ministry receives a variety of data sources in order to support the assessment and determination of taxes owed for assets including Boats, Aircraft, registered vehicles and manufactured homes. These external data sources are loaded into GenTax V9 at different schedules based on their availability to the ministry. These sources are loaded into the Data Warehouse and matched against existing ministry data

in order to determine "Leads" that may result in assessment of under taxes paid to the Ministry. Data sources come from ICBC, CRA, Customs and other registry sources.

- BC Stats

Under an Information Sharing MOU between the Ministry of Finance and BC Stats, the ministry will disclose to BC Stats information and records that assist BC Stats in meeting its responsibilities under the statistics Act. Data is requested from BC Stats via a web service interface with relevant security constraints (URL, UID, password, etc.) developed using the GenTax V9 architecture. This web service enables BC Stats to request manageable sizes of blocks of taxpayers and their related return information. Requests for information are logged by the GenTax V9 architecture and when / how often those requests are made are at the discretion of BC Stats.

- Insight

The Insight Data Warehouse provides reporting and analytics data warehouse cubes/data marts for users in the Ministry of Finance to report on key performance metrics related to the Ministry Service Plan, as well as Revenue data from multiple Branches in the Revenue Division.
Key Performance Indicators (KPIs) for various lines of business are calculated nightly and stored in summary data stores within the V9 data warehouse. This detail is retrieved/transported to Insight to in order to be combined with other ministry systems equivalent KPI data in order to create enterprise level KPIs for the ministry. Method of transport of this data is still being determined.

III PERSONAL INFORMATION COLLECTION

(Section 26 and section 27 of the *Freedom of Information and Protection of Privacy Act* "FOIPP Act")

****IMPORTANT NOTE:** Recent amendments to the FOIPP Act have clarified when personal information has *not* been collected by a public body. See section 27.1 or contact Knowledge and Information Services for further details.

	Yes	No	n/a
Is personal information being collected?	X		

IF THERE IS NO PERSONAL INFORMATION BEING COLLECTED, GO TO IV. USE OF PERSONAL INFORMATION

1) Authorization for Collection:

A public body may collect personal information as authorized by one of the following provisions:

s. 26		Yes	No	n/a
(a)	Is the collection of personal information specifically authorized by, or under, an Act, other than the FOIPP Act?	X		

s. 26		Yes	No	n/a
	If yes, please specify the name of the Act and relevant section *Provincial Sales Tax Act* Sections 195, 196 *Motor Fuel Tax Act* Sections 63.1 *Carbon Tax Act* Section 72 Tobacco Tax Act Section 12.1 Property Transfer Tax Act Section 31 Home Owner Grant Act Section 13.1 International Business Activity Act Sections 55, 56 Forest Act Sections 142.21,142.41 Mineral Tax Act Section 17 Income Tax Act (BC) Sections 241, 122.64 (Federal), Sections 64 and 65 (BC) Corporation Capital Tax Act Sections 24, 25 Logging Tax Act Section 8 Insurance Premium Tax Act Section 12.2 Petroleum and Natural Gas Act Section 76			
(b)	Is the personal information being collected for law enforcement purposes?	X		

s. 26		Yes	No	n/a
(c)	Is the personal information directly related to, and necessary for, a program or activity of the public body? The information collected relates directly to and is necessary for the following programs: Consumer Taxation Audit Branch & Consumer Taxation Programs Branch – administration, compliance & enforcement activities for consumption taxes, includes audit, tax refunds and the administration of tax credit and benefit programs Consumer Taxation Programs Branch - respond to requests for rulings and interpretations of the application of various statutory provisions, customer service and taxpayer administration Receivable Management Branch – revenue management services, includes account management, billing, debt collection Special Investigations Branch – administers investigative operations towards enforcement of provincial taxation statutes Appeals & Litigation Branch – manages tax appeals for all taxation statutes	X		
(d)	Is the personal information being collected for a prescribed purpose (where there is a regulation defining that purpose)?		X	
	If yes, please specify the prescribed purpose.			
	(i) Has the individual whose personal information is being collected consented, in the prescribed manner, to that collection? **and**		X	
	(ii) Would a reasonable person consider that collection appropriate in the circumstances?			
(e)	Is the collection of personal information necessary for the purposes of planning or evaluating a program or activity of a public body?		X	
(f)	Is the collection of personal information necessary for the purpose of reducing the risk that an individual will be a victim of domestic violence, if domestic violence is reasonably likely to occur?		X	
(g)	Is the personal information being collected by observation at a presentation, ceremony, performance, sports meet, or similar event where the individual voluntarily appears and that is open to the public? **Please identify event:**		X	
(h)	Is personal identity information being collected by:			
	A designated provincial identity information services provider and the collection of the information is necessary to enable it to provide services under section 69.2, or		X	
	A public body from a designated provincial identity information services provider and the collection of the information is necessary to enable the public body to identify an individual for the purposes of providing a service to the individual or the provincial identity information services provider to provide services under section 69.2.		X	

If none of the above questions has been answered "yes", your office does not have the authority under the FOIPP Act to collect the personal information in question. If you have any questions or require clarification please contact Knowledge and Information Services.

2) How will the personal information be collected?

A public body must collect personal information directly from the individual the information is about, with certain specific exceptions.

	Yes	No	n/a
Will the personal information be collected directly from the individual that the information is about?	X	X*	

IF YOU ARE ONLY COLLECTING PERSONAL INFORMATION DIRECTLY AS NOTED ABOVE, YOU WILL NOT NEED TO COMPLETE THE NEXT SECTION ON INDIRECT COLLECTION. GO TO 3. NOTIFICATION TO COLLECT INFORMATION.

If the personal information has **not been collected directly** from the individual it is about, check which of the following authorizes the indirect collection:

s. 27(1)		Yes	No	n/a
(a)(i)	Did the individual the information is about authorize another method of collection?		X	
(a)(ii)	Has indirect collection been authorized by the Information and Privacy Commissioner?		X	
(a)(iii)	Has indirect collection been authorized by another enactment?	X		

s. 27(1)		Yes	No	n/a

If yes, please specify the name of the Act and relevant section(s)

Provincial Sales Tax Act
Section 228 – Confidentiality, 196 Section - Demand for Information, Section 194 Inspection and Audit Powers

Motor Fuel Tax Act
Section 17 – Minister may enter into Agreements, Section 62 – Confidentiality, Section 63.1 – Demand for Information, Section 41 – Inspection and Audit Powers, Section 49 – Inspection Powers,

Carbon Tax Act
Section 71 – Confidentiality, Section 72 – Demand for Information, Section 43 – Inspection and Audit Powers

Tobacco Tax Act
Section 13 – Confidentiality, Section 12.1 – Demand for Information, Section 21 – Inspection and Audit Powers, Section 47 – Right to search for Tobacco, Section 48 – Search Warrants, Section 49 – Requirement to give assistance, Section 50 – Seizure by a Peace Officer, Section 51 – Seizure by an Official, Section 55 – Third Parties claiming interest in thing seized

Property Transfer Tax Act
Section 32 – Confidentiality, 32.1 – Information Obtained Under Certain Acts, 32.2 – Information Obtained Under a Taxation Act

Home Owner Grant Act
Section 13.1 – Access to and Disclosure of Records

International Business Activity Act
Sections 58 – Communication of Information, 58.1 – Use of Information obtained under Former Act, 59 – Information Sharing Agreements

Forest Act Sections 142.93 – Confidentiality, 148.6 - Evidence

Mineral Tax Act
Sections 30 – Information must be kept Confidential, 17 – Power to Demand Information, 38 - Enforcement

Income Tax Act
Sections 64 – Communication of Information and Related Offences, 65 – Information Sharing Agreements, 69 – Collection Agreement, 94 – Minister and Commissioner may require Information regarding Certificates, 95 – Collection and Sharing of Information, 130 – Collection and Information Sharing Agreements,

Corporation Capital Tax Act
Sections 27 – Confidentiality, 22 – Enforcement, 24 – Power to make an Inquiry, 25 – Power to specify Records

Logging Tax Act
Sections 14 – Confidentiality of Information and Records, 8 – Power to demand Information or Return, 11 – Power to make Inquiry, 13 – Duty of certain Persons to give Information, 14.1 – Information Sharing Agreements or Arrangements

Insurance Premium Tax Act
Sections 38 – Confidentiality, 12.2 – Requirement to provide Documents

Petroleum and Natural Gas Act Section 75 - Enforcement

s. 27(1)		Yes	No	n/a
(a.1)(i)	Is the personal information necessary for the medical treatment of an individual and it is not possible to collect the information directly from that individual?		X	
(a.1)(ii)	Is the personal information necessary for the medical treatment of an individual and it is not possible to obtain authority under (iv) for another method of collection?		X	
(b)	Is the public body collecting personal information disclosed to it by another public body under an authority within sections 33 to 36 of the FOIPP Act?	X		
	Specify relevant section(s) or subsections that apply. Sections 33, 33.1(1)(c), 33.1(1)(d), 33.1(1)(i)(i), 33.1(1)(i.1), 33.2 (a), 33.2(c), and 34			
(c)(i)	Is the personal information being collected for the purpose of determining suitability for an honour or award including an honorary degree, scholarship, prize or bursary?		X	
(c)(ii)	Is the personal information being collected for the purpose of a proceeding before a court or a judicial or quasi-judicial tribunal?		X	
(c)(iii)	Is the personal information being collected for the purpose of collecting a debt or fine or making a payment?	X		
(c)(iv)	Is the personal information being collected for the purpose of law enforcement?	X		
(c)(v)	Is the personal information being collected to reduce the risk that an individual will be a victim of domestic violence, if domestic violence is reasonably likely to occur?		X	
(d)	Is the personal information being transferred to the public body from another public body in accordance with section 27.1?		X	
(e)	Is the personal information being collected necessary for delivering a common or integrated program or activity?		X	
(f)	Is the personal information about an employee, other than a service provider, and the collection of the information is necessary for the purposes of managing or terminating an employment relationship between a public body and the employee?		X	
(g)	Is the information personal identity information that is collected by the designated provincial identity information service that is necessary to provide services under section 69.2?		X	
	Additional details as required (e.g., explanation of method of collection) Personal information is disclosed to and thereby collected by the MoF in accordance with Information Sharing Agreements (ISAs) signed between the MoF and other agencies and government.			

If none of the above authorities have been checked, your office does not have the authority under the FOIPP Act to collect the personal information in question **If you have any questions or require clarification** ***please contact Knowledge and Information Services.***

3) Notification to collect information

A public body must ensure that an individual from whom it collects personal information is notified of the collection as outlined below.

27(2)		Yes	No	n/a
	Has the individual from whom personal information is being collected, been informed of:			
	(a) the purpose for collection?	X		
	(b) the legal authority for collection?	X		
	(c) the contact information of the person who can answer questions regarding the collection?	X		
	Additional details as required (e.g., method of notification) Notification regarding the collection and usage of personal information is stated on all ministry forms. The following language is listed: "**Freedom of Information and Protection of Privacy Act (FOIPPA)** The personal information on this form is collected for the purpose of administering the (NAME OF RELEVANT ACT) under the authority of both this Act and section 26 of the FOIPPA. Questions about the collection, use or disclosure of this information can be directed to the Manger, Program Services, PO Box 9442 Stn Prov Govt, Victoria, BC V8W 9V4. (Telephone: toll-free at 1 877 388-4440)"			

Notification is not required if the answer is "yes" to any of the following:

27(3)		Yes	No	n/a
(a)	Is the personal information about law enforcement or anything referred to in section 15(1) or section 15(2) of the FOIPP Act?	X		
(b)	Has the Minister responsible for the FOIPP Act excused your public body from complying because it would			
	(a) result in the collection of inaccurate information?		X	
	or (b) defeat the purpose or prejudice the use for which the personal information is collected?		X	
(c)	The information (a) is not required, under subsection 27(1), to be collected directly from the individual the information is about, **and** (b) is not collected directly from the individual the information is about	X		
(d)	Is the information collected by observation at a presentation, ceremony, performance, sports meet or similar event at which the individual voluntarily appears and that is open to the public. **Please identify event:**		X	
27 (4)	Is it reasonable to expect that notifying an employee of collection under subsection 27 (1) (f) would compromise (a) the availability or accuracy of the information, or (b) an investigation or a proceeding related to the employment of the employee?		X	

27(3)		Yes	No	n/a
	Additional details as required The information is not required to be collected directly from the individual the information is about under: Subsection 27(1)(b) disclosure to MoF under sections 33 to 34 Subsection 27(1)(c)(iii) for the purpose of collecting a debt or fine or making a payment			

If you have not provided the required notification as outlined above, please contact Knowledge and Information Services.

IV USE OF PERSONAL INFORMATION - (Section 32 of the FOIPP Act)

	Yes	No	n/a
Is personal information being used?	X		

IF THERE IS NO PERSONAL INFORMATION BEING USED, GO TO V. DISCLOSURE OF PERSONAL INFORMATION

Under the FOIPP Act, a public body may use personal information in its custody or under its control only for certain specified purposes as outlined below.

The public body **must** check one or more of the authorities listed below:

s.32		Yes	No	n/a
(a)	Has the individual the personal information is about consented to the use? (Note: Supporting documentation must be on file.)		X	
(b)	Will the information be used only for the purpose for which it was obtained or compiled or for a use consistent with the original purposes?	X		
	Please provide details of the original purpose for which the personal information was obtained or compiled. Include, if applicable, details of the consistent/secondary use. The *Provincial Sales Tax Act, Motor Fuel Tax Act, Carbon Tax Act, Tobacco Tax Act* Property Transfer Tax Act, Home Owner Grant Act, International Business Activity Act, Forest Act, Mineral Tax Act, Income Tax Act, Corporation Capital Tax Act, Logging Tax Act, Insurance Premium Tax Act and Petroleum and Natural Gas Act authorize the collection of personal information for the purpose of the administration and enforcement of the legislation. • FOIPP Act. 26 (c) that information relates directly to and is necessary for an operating program or activity of the public body. 27(1)(c).(iii) collecting a debt or fine or making a payment			
(c)	If the personal information was disclosed to the public body by another public body under an authority within sections 33 to 36, is the information being used for that same purpose?	X		

s.32		Yes	No	n/a
	Specify subsection(s) being applied Specify subsection(s) being applied S33: disclose to MoF under section 33.1 and 33.2 33.1(1)(c): in accordance with an enactment s.33.1(1)(i)(i): for the purpose of collecting amounts owing to the government of British Columbia or a public body s.33.1(1)(i.1): for the purpose of a payment to be made to the government of British Columbia or a public body s.33.2(a): for the purpose for which it was obtained or compiled or for a use consistent with that purpose s.33.2(c): to an officer or employee of the public body or minister if necessary for the performance of their duties			

If you have not checked one of the above, you do not have the authority to use the information.* If you have any questions or require clarification *please contact Knowledge and Information Services.

V DISCLOSURE OF PERSONAL INFORMATION

(Section 33, section 33.1, section 33.2, section 33.3, section 34, section 35 and section 36 of the FOIPP Act)

	Yes	No	n/a
Is personal information being disclosed?	X		

IF THERE IS NO PERSONAL INFORMATION BEING DISCLOSED, GO TO VI. ACCURACY AND CORRECTION OF PERSONAL INFORMATION.

A public body may disclose personal information in its custody or under its control only as permitted under sections 33.1, 33.2, or 33.3 of the FOIPP Act.

1) Disclosure of Personal Information

Sections 33, 33.1, 33.2 and 33.3 of the FOIPP Act provide the legislative authority to disclose personal information. Section 33 provides that personal information **cannot** be disclosed unless it is authorized under section 33.1 or 33.2.

Please choose the main authorization(s) for disclosure below. All authorities that may apply do not need to be checked, only the main authorizations for the initiative.

s. 33.1	Disclosure inside OR outside Canada	Yes	No	n/a
(1)(a)	In accordance with Part 2 (pursuant to an FOI request)		X	
(1)(a.1)	If the information or disclosure is of a type described in section 22(4) (e), (f), (h), (i) or (j): 22(4) A disclosure of personal information is not an unreasonable invasion of a third party's personal privacy if			

s. 33.1	Disclosure inside OR outside Canada	Yes	No	n/a
	(e) the information is about the third party's position, functions or remuneration as an officer, employee or member of a public body or as a member of a minister's staff,		X	
	(f) the disclosure reveals financial and other details of a contract to supply goods or services to a public body,		X	
	(h) the information is about expenses incurred by the third party while travelling at the expense of a public body,		X	
	(i) the disclosure reveals details of a licence, permit or other similar discretionary benefit granted to the third party by a public body, not including personal information supplied in support of the application for the benefit, or		X	
	(j) the disclosure reveals details of a discretionary benefit of a financial nature granted to the third party by a public body, not including personal information that is supplied in support of the application for the benefit or is referred to in subsection 22(3)(c).		X	
(1)(b)	If the individual the information is about has identified the information and consented, in the prescribed manner, to its disclosure inside or outside Canada, as applicable (Note: Supporting documentation must be on file)		X	
(1)(c)	In accordance with an enactment of British Columbia (other than the *Freedom of Information and Protection of Privacy Act)*or Canada that authorizes or requires its disclosure	X		

s. 33.1	Disclosure inside OR outside Canada	Yes	No	n/a
	Specify name of enactment and relevant section(s) *Provincial Sales Tax Act, Motor Fuel Tax Act, Carbon Tax Act, Tobacco Tax Act, Property Transfer Tax Act, Home Owner Grant Act, International Business Activity Act, Forest Act, Mineral Tax Act, Income Tax Act, Corporation Capital Tax Act, Logging Tax Act, Insurance Premium Tax Act, Petroleum and Natural Gas Act* The PSTA, MFTA, CTA, TTA, PTTA, HOGA, IBAA, FA, MTA, ITA, CCTA, LTA, and IPTA contain confidentiality provisions which lay out the basis for disclosure of taxpayer information and restrict disclosure to specific limited circumstances. These limited circumstances include administering and enforcing the tax statue. The confidentiality provisions are cited below: PSTA Section 228 – Confidentiality MFTA Section 62 – Confidentiality CTA Section 71 – Confidentiality TTA Section 13 – Confidentiality PTTA Section 32 – Confidentiality HOGA Section 13.1 – Access to and Disclosure of Records IBAA Section 58 – Communication of Information FA Section 142.93 – Confidentiality MTA Section 30 – Information must be kept Confidential ITA Section 64 – Communication of Information CCTA Section 27 – Confidentiality LTA Section 14 – Confidentiality of Information and Records IPTA Section 38 – Confidentiality Statistics Act Section 5 – Powers of the Director			

s. 33.1	Disclosure inside OR outside Canada	Yes	No	n/a
(1)(c.1)	If the personal information is made available to the public in British Columbia under an enactment, (other than the *Freedom of Information and Protection of Privacy Act*) that authorizes or requires the information to be made public		X	
	Specify name of enactment and relevant section(s)			
(1)(d)	In accordance with a provision of a treaty, arrangement or written agreement that (i) authorizes or requires its disclosure, and (ii) is made under an enactment of British Columbia (other than the *Freedom of Information and Protection of Privacy Act)* or Canada		X	
	Specify name of enactment and relevant section(s)			
(1)(e)	To an individual who is a minister, an officer of the public body or an employee of the public body other than a service provider, if (i) the information is necessary for the performance of the duties of the minister, officer or employee,		X	
	and (ii) in relation to disclosure outside Canada, the outside disclosure is necessary because the individual is temporarily travelling outside Canada			
	If paragraph (1)(e)(ii) applies, please explain how the travel is *temporary* and why disclosure outside Canada is *necessary*			
(1)(e.1)	To an individual who is a service provider of the public body, or an employee or associate of such a service provider, if (i) the information is necessary for the performance of the duties of the individual in relation to the public body,		X	
	and (ii) in relation to disclosure outside Canada, (A) the individual normally receives such disclosure only inside Canada for the purpose of performing those duties, and (B) the outside disclosure is necessary because the individual is temporarily travelling outside Canada			
	If paragraph (1)(e.1)(ii) applies, please explain how the travel is *temporary* and why disclosure outside Canada is *necessary*			
(1)(f)	To an officer or employee of the public body or to a minister, if the information is immediately necessary for the protection of the health or safety of the officer, employee, or minister		X	
(1)(g)	To the Attorney General or legal counsel for the public body, for the purpose of preparing or obtaining legal advice for the government or public body or for use in civil proceedings involving the government or public body	X		

(1)(h)	To the minister responsible for the *Coroner's Act* or a person referred to in section 36 of that Act, for the purposes of that Act		X	
(1)(i)	If			
	(i) the disclosure is for the purposes of collecting amounts owing to the government of British Columbia or a public body by		X	
	a. an individual, or			
	b. corporation of which the individual the information is about is or was a director or officer,			
	and (ii) in relation to disclosure outside Canada, there are reasonable grounds for believing that			
	a. the individual the information is about is in, resides in or has assets in the other jurisdiction, or			
	b. if applicable, the corporation was incorporated in, is doing business in or has assets in the other jurisdiction			
1(i.1)	For the purposes of			
	(i) a payment to be made to or by the government of British Columbia or a public body,	X		
	(ii) authorizing, administering, processing, verifying or cancelling such a payment, or	X		
	(iii) resolving an issue regarding such a payment	X		
(1)(j)	(i) Repealed.			X
(1)(k)	For the purposes of			
	(i) licensing or registration of motor vehicles or drivers, or		X	
	(ii) verification of motor vehicle insurance, motor vehicle registration or drivers licences		X	

(1)(l)	For the purposes of licensing, registration, insurance, investigation or discipline of persons regulated inside or outside Canada by governing bodies of professions and occupations		X	
(1)(m)	If (i) the head of the public body determines that compelling circumstances exist that affect anyone's health or safety, and (ii) notice of disclosure is mailed to the last known address of the individual the information is about, unless the head of the public body considers that giving this notice could harm someone's health or safety		X	
(1) (m.1)	For the purpose of reducing the risk that an individual will be a victim of domestic violence, if domestic violence is reasonably likely to occur		X	
(1)(n)	So that the next of kin or a friend of an injured, ill or deceased individual may be contacted		X	
(1)(o)	In accordance with section 36 (disclosure for archival or historical purposes)		X	

(1)(p)	The disclosure (i) is necessary for			
	(A) installing, implementing, maintaining, repairing, trouble shooting or upgrading an electronic system or equipment that includes an electronic system that is used in Canada by the public body or by a service provider for the purposes of providing services to a public body, or			
	(B) data recovery that is being undertaken following failure of an electronic system that is used in Canada by the public body or by a service provider for the purposes of providing services to a public body		X	
	and (ii) in the case of disclosure outside Canada (A) is limited to temporary access and storage for the minimum time necessary for that purpose, and (B) in relation to data recovery under subparagraph (i)(B), is limited to access and storage only after the system failure has occurred			
	If paragraph (1)(p)(ii) applies, please explain how the temporary access and storage is for the *minimum time necessary*			
(1)(q)	If the information was collected by observation at a presentation, ceremony, performance, sports meet or similar event at which the individual voluntarily appeared and that was open to the public. **Please identify event:**		X	
(1)(r)	If the information Was disclosed on a social media site by the individual the information is about,			
	Was obtained or compiled by the public body for the purpose of enabling the public body to engage individuals in public discussion or promotion respecting proposed or existing initiatives, policies, proposals, programs or activities of the public body or respecting legislation relating to the public body, **and**		X	
	Is disclosed for a use that is consistent with the purpose described in subparagraph (ii).			
	Additional details as required			
(1)(s)	In accordance with section 35 (disclosure for research or statistical purposes).		X	
(1)(t)	To comply with a subpoena, a warrant or an order issued or made by a court, person or body in Canada with jurisdiction to compel the production of information		X	

(2)	In addition to the authority under any other provision of this section or section 33.2, a public body that is a law enforcement agency may disclose personal information referred to in section 33

(2)(a)	To another law enforcement agency in Canada		X	
(2)(b)	To a law enforcement agency in a foreign country under an arrangement, a written agreement, a treaty or provincial or Canadian legislative authority.		X	
(3)	The minister responsible for this Act may, by order, allow disclosure outside Canada under a provision of section 33.2 in specific cases or specified circumstances, subject to any restrictions or conditions that the minister considers advisable.		X	
(4)	In addition to the authority under any other provision of this section or section 33.2, the Insurance Corporation of British Columbia may disclose personal information if, (a) the information was obtained or compiled by that public body for the purposes of insurance provided by the public body, and (b) disclosure of the information is necessary to investigate, manage or settle a specific insurance claim.		X	
(5) and (6)	For the purposes of operating the designated provincial identity information services as permitted under section 33.1 (5) and (6)		X	
(7)	To respond to citizens' enquiries as permitted under section 33.1(7)			
	Additional details as required			

s. 33.2	**Disclosure inside Canada only**	**Yes**	**No**	**n/a**
(a)	For the purpose for which it was obtained or compiled or for a use consistent with that purpose (see section 34)	X		
	Please provide details of the original purpose for which the personal information was obtained or compiled. Include, if applicable, details of the consistent/secondary use. Original purpose: registration for taxation proposes Consistent purpose: Tax payment, debt collection			
(b)	Repealed.			X
(c)	To an officer or employee of the public body or to a minister, if the information is necessary for the performance of the duties of the officer, employee or minister	X		
(d)	To an officer or employee of (i) a public body, or (ii) an agency or to a minister, if the information is necessary for the delivery of a common or integrated program or activity and for the performance of the duties, respecting the common or integrated program or activity, of the officer, employee or minister to whom the information is disclosed		X	

s. 33.2	Disclosure inside Canada only	Yes	No	n/a
(e)	To an officer or employee of a public body or to a minister, if the information is necessary for the protection of the health or safety of the officer, employee or minister		X	
(f)	To the auditor general or any other prescribed person or body for audit purposes	X		
(g)	To a member of the Legislative Assembly who has been requested by the individual the information is about to assist in resolving a problem	X		
(h)	To a representative of the bargaining agent, who has been authorized in writing by the employee whom the information is about, to make an inquiry		X	
(i)	To a public body or a law enforcement agency in Canada to assist in a specific investigation			
	(i) undertaken with a view to a law enforcement proceeding, or		X	
	(ii) from which a law enforcement proceeding is likely to result		X	
(j)	To the archives of the government of British Columbia or the archives of a public body, for archival purposes		X	
(k)	Repealed.			X
(l)	To an officer or employee of a public body or to a minister, if the information is necessary for the purposes of planning or evaluating a program or activity of a public body	X		
	Additional details as required			

s. 33.3	Disclosure to Public Without Request	Yes	No	n/a
(1)	Do the records fall within a category established under section 71 (1)?		X	
	Additional details as required			
(2)	Do the records fall within a category established under section 71.1 (1)?		X	
	Additional details as required			

2) Systematic or Repetitious Disclosure/Exchanges?

		Yes	No	n/a
i.	Do the disclosures of personal information under section 33.2 occur on a regular basis?	X		
ii.	Has an Information Sharing Agreement been completed for these disclosures/exchanges?	X		
iii.	Has information related to the Information Sharing Agreement(s) been entered into the **Personal Information Directory**?	X		

Personal information exchanges within a public body do not normally require an Information Sharing Agreement (ISA) if they are for a consistent purpose as defined under section 33.2(a) of the Act or are necessary for the performance of an employee of the public body under section 33.2(c). However, depending on the nature and sensitivity of the personal information exchanged, the public body might choose to prepare an ISA or similar written statement of understanding.

3) Research or Statistical Purposes (Section 35)

	Yes	No	n/a
Has a researcher requested access to personal information in an identifiable form for research purposes?		X	

If "yes", a research agreement that conforms to the criteria established in section 35(d) must be in place. Contact Knowledge and Information Services for assistance.

***Please note*: Research using personal information may only be conducted if it meets all of the terms of section 35.**

4) Archival or Historical Purposes (Section 36)

The archives of the government of British Columbia, the archives of a public body, or a board or a francophone education authority (as defined in the *School Act*) may disclose personal information in its custody or under its control to be disclosed for archival or historical purposes as authorized by section 36.

Please check the authorization(s) for disclosure listed below.

		Yes	No	n/a
(a)	The disclosure would not be an unreasonable invasion of personal privacy under section 22			X
(b)	The disclosure is for historical research and is in accordance with section 35 (research agreements)			X
(c)	The information is about someone who has been dead for 20 or more years			X
(d)	The information is in a record that has been in existence for 100 or more years			X

If you have not answered "yes" to any of the above authorizations for disclosure you do not have the authority to disclose personal information. If you have any questions or require clarification, please contact Knowledge and Information Services.

VI ACCURACY AND CORRECTION OF PERSONAL INFORMATION
(Section 28 and section 29 of the FOIPP Act)

If an individual's personal information will be used by a public body to make a decision that directly affects the individual, the public body must make every reasonable effort to ensure that the information is accurate and complete. An individual must also have the ability to access, or have corrected or annotated, their personal information for a period of one year after a decision has been made based upon the personal information.

		Yes	No	n/a
1.	Are there procedures in place to enable an individual to request/review a copy of their own personal information?	X		
2.	Are there procedures in place to correct or annotate an individual's personal information if requested, including what source was used to update the file?	X		
3.	If personal information is corrected, are there procedures in place to notify other holders of this information?			X
	If yes, please provide the name of the policy and/or procedures, a contact person and phone number.			
	Policy/procedure:	**Program Specific**		
	Contact person:	**Program Specific**		
	Phone number:	**Program Specific**		
	Additional details as required			

If any of the questions above have been answered "no", please contact Knowledge and Information Services for further clarification.

VII SECURITY AND STORAGE FOR THE PROTECTION OF PERSONAL INFORMATION
(Sections 30 and 30.1 of the FOIPP Act)

Note: For PIAs related to new or existing systems, this section should be completed by the Branch of the ministry responsible for systems maintenance and security, and signed off by this branch, in the Signatures section.

For PIAs that do not involve systems initiatives, this section should be completed by the program area completing the PIA. In this case, the signature of the systems representative is not required.

Section 30 of the Act requires a public body to protect personal information in its custody or under its control by making reasonable security arrangements against such risks as unauthorized access, collection, use, disclosure or disposal.

		Yes	No	n/a
1.	Is there reasonable technical security in place to protect against unauthorized access or disclosure?	X		
2.	Is there reasonable physical security in place to protect against unauthorized access or disclosure?	X		
3.	Are there branch policies and procedures in place for the security of personal information during routine collection, use and disclosure of the information?	X		
	If yes, please provide the name of the policy and/or procedures, a contact person and phone number.			
	Policy/procedure:	FOIPPA/BC Government Information Security Policy/individual branch procedures		
	Contact person:	Richard Barlow		

	Phone number:	250-387-4738			
	Additional details as required				
4.	Have user access profiles been assigned on a need-to-know basis?		X		
5.	Do controls and procedures exist for the authority to add, change or delete personal information?		X		
6.	Does your system security include an **ongoing** audit process that can track use of the system (e.g., when and who accessed and updated the system)?		X		
	Please explain the audit process and indicate how frequently audits are undertaken and under what circumstances GenTax provides auditable user tracking for all user access				
7.	Does the audit identify inappropriate accesses to the system?		X		
	Additional details The GenTax user tracking does flag inappropriate access.				

If any of the questions above have been answered "no", please contact your Ministry's Security Officer. If you have any questions or require clarification please contact Knowledge and Information Services.

VII SECURITY ARRANGEMENTS FOR THE PROTECTION OF PERSONAL INFORMATION cont'd

Section 30.1 requires a public body to ensure that personal information in its custody or under its control is stored only in Canada and accessed only in Canada unless the individual the information is about has consented or the disclosure is otherwise allowable under the Act.

		Yes	No	n/a
	Will the information be stored or accessed only in Canada?	X		

Personal information in a public body's custody or under its control must be stored and accessed only in Canada, unless one of the following applies:

		Yes	No	n/a
(a)	Has the individual the personal information is about identified it and consented, in the prescribed manner, to it being stored in or accessed from another jurisdiction?			X
	Please explain			
(b)	Will the personal information be stored in or accessed from another jurisdiction for the purpose of a disclosure that is authorized under the *Freedom of Information and Protection of Privacy Act*?			X

	Please explain			
(c)	Will the personal information be disclosed under section 33.1(1)(i.1)?			X
	Please explain			

If you have not answered "yes" to any of the above authorizations for storage or access of personal information outside Canada or if you require clarification, please contact Knowledge and Information Services.

VIII RETENTION OF PERSONAL INFORMATION - (Section 31 of the FOIPP Act)

If a public body uses an individual's personal information to make a decision that directly affects the individual, the public body must retain that information for at least one year after using it so that the individual has a reasonable opportunity to obtain access to it.

		Yes	No	n/a
1.	Do you have an approved records retention and disposition schedule?	X		
2.	Is there a records retention schedule to ensure information used to make a decision that directly affects an individual is retained for at least one year after use?	X		

If you answered "no" to the above questions, your procedures may need to be revised. Please contact your Records Officer.

Note: Records of provincial public bodies and designated organizations/public bodies cannot be destroyed unless approval is granted under the authority of the *Document Disposal Act*. Please consult with your Records Officer to initiate the records scheduling process.

Comments:

X SIGNATURES

PUBLIC BODY APPROVAL:

Jordan Goss Program Manager	Jordan Goss Signature	Dec. 18, 2013 Date
Richard Barlow Ministry Contact Responsible for Systems Maintenance and Security	 Signature	Dec 18, 2013 Date
Eileen Carlson Legislation, Privacy and Policy Branch Office of the Chief Information Officer Ministry of Technology, Innovation and Citizens' Services	 Signature	Dec 20, 2013 Date
Elan Symes Assistant Deputy Minister or Equivalent	 Signature	Dec 19/13 Date

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PIA Approval Slip

Legislation, Privacy and Policy Branch

PIA Tracking # and Title: FIN13029 – TACS V9 Upgrade

PIA Summary:

Upgrading the Ministry of Finance consolidation tool TACS.

Ministry Responsible: FIN

Ministry Contact: Richard Barlow **Phone:** (250) 387-4738

Initial Review

Date: December 11, 2013

Privacy Advisor: Christopher

Comments:

Team Lead, Privacy Reviews and Investigations: Eileen

Comments:

For section VI - is it always program specific or is there a central Finance contact?

Otherwise, good to proceed to sign-off.

Final Approval

Date: Dec. 20, 2013

Privacy Advisor: Christopher

Comments:

Initials

Ready for LPP signature

Director, Privacy Reviews and Investigations: EC

Comments:

Initials

Signed Dec 20, 2013

PRIVACY IMPACT ASSESSMENT

I **BASIC INFORMATION –** Upgrade of Taxpayer Administration Compliance and Services Application (TACS) for the Implementation of the Provincial Sales Tax Act and the Conversion of records and functionality from the former TACS version 3 system for the remaining Consumption Taxes under the Motor Fuel Tax Act (MFTA), Carbon Tax Act (CTA) and Tobacco Tax Act (TTA), and to allow for record storage only of appeal documentation for non-consumption tax statutes.

1. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Consumer Taxation Programs Branch
Initiative Title	TACS V9 Upgrade

2. Contact Position and/or Name, Telephone Number and E-Mail Address.
(This should be the name of the individual most qualified to respond to questions regarding the PIA).

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

3. Description of the Program/System/Legislation (Initiative) being assessed.
(Please note here if the initiative does **not** collect, use or disclose personal information). If this is a change to an existing legislation, system or program, describe the current system or program and the proposed changes.

The Taxpayer Administration, Compliance and Services (TACS) System is a fully integrated system that supports MoF's activities related to administration and enforcement of the consumption tax statutes. The TACS system is a mission critical application with a user base of over 500 from multiple branches across the ministry as well as staff from the ministry's ASD partner, HP Advance Solutions. Users are located in Victoria, Vancouver and 13 regional offices. TACS encapsulates the necessary functions, processes and data to support multiple programs and business areas.

The information contained within TACS is primarily business information, although some instances do contain personal information. As such, this PIA covers the authorities for collection, use, and disclosure as if all elements of data were personal information. All information remains within the Ministry of Finance once collected from external entities (e.g. CRA, other gov't ministries). These external entities do not have direct access to the system. Data-exchange disclosures from TACS are triggered per existing information sharing agreements with external entities. Program areas are responsible for ensuring that they have the authorities to collect, use, and disclose the information placed into the TACS system and operating their programs, projects, or activities.

The province re-implemented the provincial sales tax (PST) on April 1, 2013. With the re-implementation of PST, the government introduced new PST legislation (*Provincial Sales Tax Act*) on May 14, 2012 to provide a number of administrative changes to streamline and improve PST.

The Province is upgrading an existing business application to support the new administration of PST and other consumer taxes. The application is known as Taxpayer Administration Compliance & Services Application (TACS). The TACS upgrade is significant in that the Province will move from version 3 (2005) to version 9 and incorporate the technological advances made to the core product (GENTAX), including electronic service capability.

TACS V9 will be rolled out in two phases. The initial phase was implemented on January 2, 2013 to correspond with the commencement of business registration for the PST along with the introduction of e-services for registration – eTax BC, a new module for TACS. . On April 1, 2013, when the PSTA came into effect, the remaining functionalities of the PST were implemented for TACS including payments and return processing, refunds, account management, compliance activities, etc. This phase was to support the new PST (including the 2% municipal and regional district tax and 12% tax on the private sales of vehicles, boats, and aircraft), Hotel Room Tax (conversion) and Social Services Tax (conversion).

The second phase will be implemented by January 2014 and will support the remaining consumer tax programs (i.e. Tobacco, Carbon and Fuel consumption taxes). In addition, the capacity for storage of records pertaining to non-consumption taxes for the purposes of appeals will be implemented. No linkages between systems utilized in the administration of these other taxes and the TACS system will be created. This PIA is being updated to cover the second phase.

Type of PIA	Completion Date
Program PIA for PST reimplementation – Phase 1	Prior to January 2, 2013
Program PIA for PST reimplementation - Update	Prior to April 1, 2013
System PIA for other Consumption Tax Statutes and the overall use of TACS V9 – Phase 2	Prior to January 2014
Program PIA for Non-Consumption Tax Appeals records storage in TACS	Prior to January 2014

		Yes	No
(a)	Does this PIA involve a common or integrated program/activity (as defined in the FOIPP Act)? and		X
	Is the common or integrated program/activity confirmed by the written requirements set out in the regulation?		X
(b)	Does this PIA involve a data-linking initiative (as defined in the FOIPP Act)?		X

If yes, please ensure you have notified the Office of the Information and Privacy Commissioner at an early stage of development of the initiative pursuant to section 69 (5.5) of the FOIPP Act.

4. **Purpose/Objectives of the initiative (if statutory, provide citation).**

The Province is upgrading an existing business application to support the administration of the new PST and to improve the administration of the Motor Fuel Tax, Carbon Tax and Tobacco Tax Acts. This includes the introduction of e-services for registration, tax remittances, and account maintenance, also known as eTaxBC. In addition, for the purposes of appeals, the application will accommodate storage of documents only related to non-consumption tax including: Property Transfer Tax Act (PTTA), Home Owner Grant Act (HOGA), International Business Activity Act (IBAA), Forest Act (FA), Mineral Tax Act (MTA), Income Tax Act (ITA), Corporation Capital Tax Act (CCTA), Logging Tax Act (LTA), Insurance Premium Tax Act (IPTA), and Petroleum and Natural Gas Act (PNGA).

The key business functions to be supported by TACS include: taxpayer registration, account maintenance, payments, returns, refunds, audits, assessments, billings, collections, appeals, investigations, financial management and revenue accounting. TACS will also provide work management, reporting, imaging capabilities for the above noted functions. The TACS infrastructure includes an e-service component known as eTaxBC, providing a number of taxpayer self-service functions.

5. **What are the potential impacts of this proposal?** (Include privacy impacts in this description).

The upgraded TACS system will collect, use, and disclose business information under the provisions of the Provincial Sales Tax Act, Tobacco Tax Act, Motor Fuel Tax Act Carbon Tax Act, Property Transfer Tax Act, Home Owner Grant Act, International Business Activity Act, Forest Act, Mineral Tax Act, Income Tax Act, Corporation Capital Tax Act, Logging Tax Act, Insurance Premium Tax Act, and Petroleum and Natural Gas Act. The TACS system will also collect, use, and disclose of personal information, which is the subject of this Privacy Impact Assessment (PIA).

The requirement for data confidentiality, i.e. that the personal information be protected from unauthorized disclosure, is high as the data contains information protected by the FOIPP Act. The consequences of compromised confidentiality can have a large negative impact in:
Loss of privacy; and
Legal liability due to loss of privacy

The data integrity, i.e. that the information be protected from modification or inaccuracy, and availability, i.e. the data must be protected from loss, destruction or interruption, is critical. The consequences of compromised data integrity are high and may result in:
Legal liability;
Political liability (public trust); and/or
Fraud, which can be mitigated by validation and authentication safeguards

6. Provide details of any previous PIA or other form of personal information assessment done on this initiative (in whole or in part).

A previous PIA was completed for the Taxpayer Administration, Compliance and Services (TACS) system in 2006. In 2010, a PIA was completed for the Tax on Designated Property and Residential Energy Rebate and Credit Program. In addition, an Interim PIA has been completed for the PSTA. Along with this PIA, a separate PIA is being completed for the PST program and for the Ministry of Finance/OneStop partnership agreement.

As part of its participation in the International Fuel Tax Agreement (IFTA), the ministry exchanges information with other Canadian and US jurisdictions participating in the program. Only non-personal information regarding registered carriers is shared with jurisdictions outside of BC. Information will be forwarded to the IFTA Clearing House via a secure FTP site. No direct access to the TACS system is being provided to IFTA. This transfer of information has been addressed in a separate PIA.

A separate PIA is being drafted by the Tax Appeals and Litigation Branch addressing the storage of records related to appeals under the various consumption and non-consumption tax statutes administered by the Ministry of Finance.

IF THERE IS NO PERSONAL INFORMATION INVOLVED, GO TO X. SIGNATURES.

****IMPORTANT NOTE:** The FOIPP Act defines personal information as "recorded information about an identifiable individual other than contact information." Contact information includes the name, title, telephone or facsimile number, email address etc., which enables an individual at a place of business to be contacted.

II DESCRIPTIVE INFORMATION

1. Describe the elements of personal information that will be collected, used and/or disclosed and the nature and sensitivity of the personal information. [See note above about the definition of personal information.]
For example: Name, home address, gender, age/birthdate, SIN, Employee#, race/national, ethnic origin.

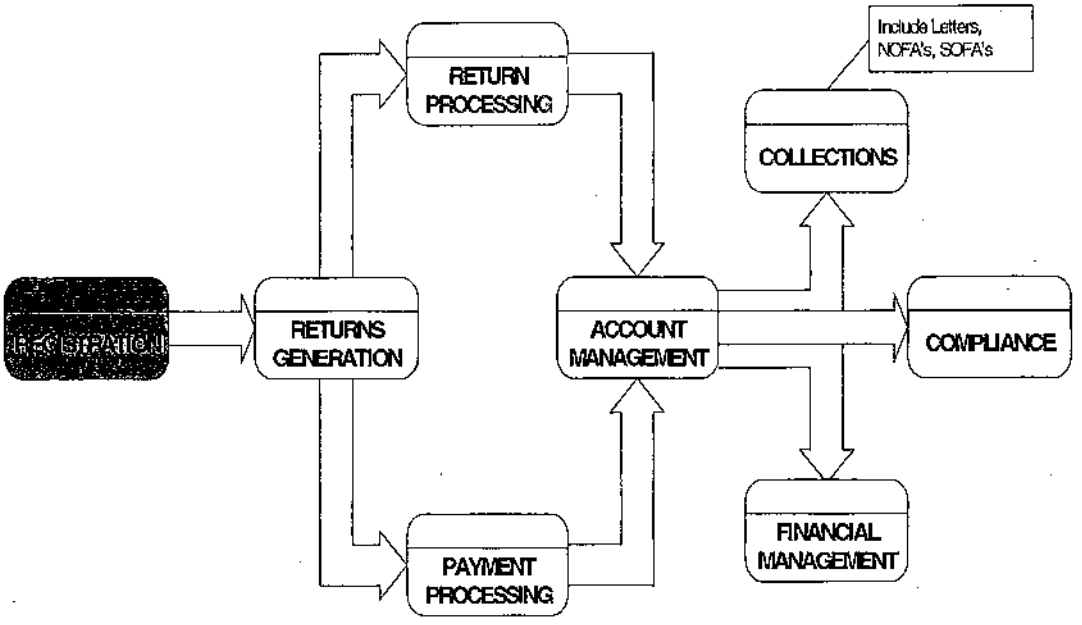
Generally, the information collected through the upgraded TACS system under the PSTA will have the same scope of personal information being collected, used or disclosed as was previously collected, used

or disclosed under the *Social Service Tax Act,, Hotel Room Tax Act, Motor Fuel Tax Act, Carbon Tax Act and the Tobacco Tax Act.* For the purposes of appeals, relevant records relating to the Property Transfer Tax Act, Home Owner Grant Act, International Business Activity Act, Forest Act, Mineral Tax Act, Income Tax Act, Corporation Capital Tax Act, Logging Tax Act, Insurance Premium Tax Act and Petroleum and Natural Gas Act may be stored for archival purposes.

Elements of personal information that will be collected and used with regards to PSTA, MFTA, CTA and TTA registrations and for the purposes of appeals under the PTTA, HOGA, IBAA, FA, MTA, ITA, CCTA, LTA, IPTA, and PNGA:

Taxpayer name
Taxpayer address
Taxpayer telephone number
Taxpayer fax number
Taxpayer email address
Date of birth
Disability qualifications
Credit card statements (Fuel)
Invoices/Receipts (Fuel)
Bills of lading
Driver's Licence or BCID Number
Social Insurance Number
Other ID Number for name provided
Indian status card number
Indian Band name and number
Type of Business
Type of taxable goods and /or services selling/providing
Type of accommodation business/Number of units available
Selling Liquor?/Liquor Licence Number
Selling and or Leasing Motor Vehicles?/Motor Dealer Number
Selling or Leasing Boats?
Selling Tobacco?
Number of locations in BC
Whether or not operating seasonally?
Date when business will start making taxable sales
Total Annual Sales
Total Estimated Annual Sales
Estimated Monthly Taxable Sales/Leases/Services in BC
Banking information for e-services and direct deposit for refunds

2. Provide a description (either a narrative or flow chart) of the linkages and flows of personal information collected, used and/or disclosed.



Collection of Personal Information

The collection of PI in TACS will be directly from the taxpayer or indirectly thru electronic feeds, e-services, intra-ministry interfaces or paper from other agencies, government, and Indian Bands. Each of these program areas will have their collection, use and disclosure authorities evaluated in their own PIAs.

1. Direct Collection:

By form: each Ministry of Finance form will display the "purpose" and "legal authority" for collecting personal information in accordance with Section 26 of the Freedom of Information and Privacy Protection ("FOIPP") Act. An authorized user then enters information gathered on these forms into the TACS system.

By phone/correspondence: Many customers will contact MoF and information from these contacts may be entered into the TACS system. For example, the customer may request to change their address, provide that address to the customer service representative who would then enter that information into the TACS system.

By e-services: Businesses and individuals may use the Ministry's e-services interface (eTAXBC) to register their business, remit tax, or update their account.

2. Indirect Collection:

Personal information may be obtained during the course of an audit, inspection, investigation, refund verification, collection (i.e. sales invoices, purchase orders, payments or contracts, contact undertaken with spouse or third party for collection purposes), or through information sharing agreements.

List of Information Sharing Agreements (in Progress)

1. *Memorandum of Understanding Regarding the Collection of the British Columbia Provincial Sales Tax and the Multijurisdictional Vehicle Tax Between the Insurance Corporation of British Columbia and the Ministry of Finance*
2. *Agreement Relating to the Collection By Canada of British Columbia's Sales Tax with Respect to the Personal Importation of Goods Between the Canada Border Services Agency and the Ministry of Finance*

3. *Agreement Relating to the Collection by Canada of British Columbia's Tobacco Tax with Respect to the Importation of Tobacco Between the Canada Border Services Agency and the Ministry of Finance*
4. *Agreement Relating to the Collection by the BC Ministry of Transportation and Infrastructure of Motor Fuel Tax through Weigh scale and Permitting Operations*
5. *International Fuel Tax Agreement (IFTA)*
6. *Consolodated Cowichan Tribes Tax Collection Agreement between the Ministry of Finance and the Cowichan Tribes*
7. *Agreement Relating to Access to the Harvest Billing System between the Ministry of Finance and Ministry of Forests, Lands and Natural Resource Operations*
8. *BC Partner Memorandum of Understanding and Service Level Agreement Between the Ministry of Citizens' Services and Open Government BC Registry Services and the Ministry of Finance*
9. *Memorandum of Understanding Establishing an Administrative Framework for the General Provision of Tax Information Between the State of Washington and Her Majesty The Queen in Right of British Columbia*
10. *Service Level Agreement Between the Ministry of Citizens' Services and Open Government, Service BC and the Ministry of Finance, Revenue Division*
11. *Memorandum of Understanding Establishing an Administrative Framework for the General Provision of Information and the Promotion of Cooperation and Mutual Assistance Between the Canada Border Services Agency and the Ministry of Finance*
12. AMENDMENTS TO THE *Agreement Regarding the Disclosure of Liquor Control and Licensing Information from the Ministry of Housing and Social Development to the Ministry of Finance*
13. AMENDMENTS TO THE *Agreement Regarding the Disclosure of Liquor Sales Information from the Liquor Distribution Branch to the Ministry of Finance*
14. Memorandum of understanding establishing an administrative framework for the general provision of information and the promotion of cooperation and mutual assistance between the Canada Revenue Agency and the British Columbia Ministry of Finance

(Note that some of the official names of these agreements may change until the point of signing the particular agreement.)

Use of Personal Information

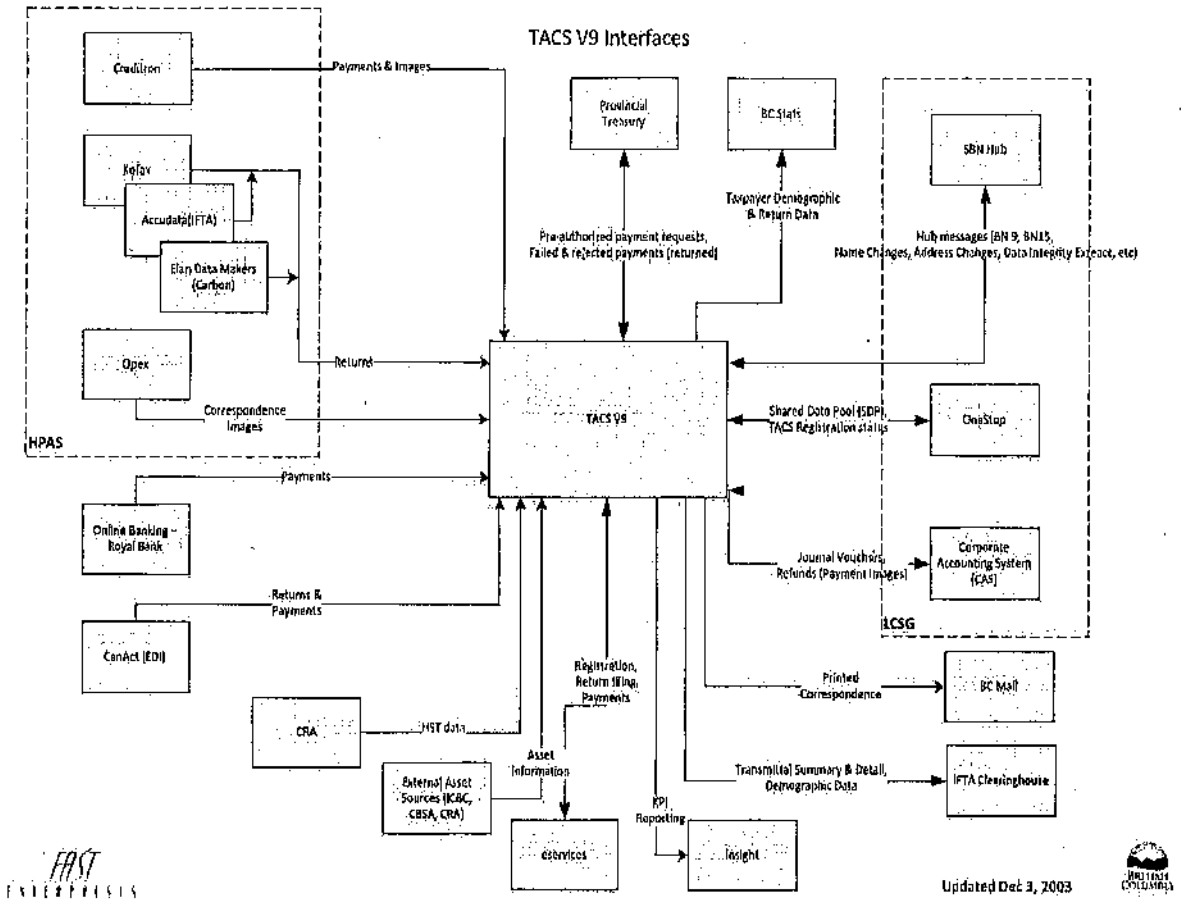
The collection of this information is to assist in the administration and enforcement of the applicable provisions of the PSTA, MFTA, CTA, TTA, PTTA, HOGA, IBAA, FA, MTA, ITA, CCTA, LTA, IPTA and PNGA and for the consistent operation of the programs/activities of the public body. The information will be used to assist collections, compliance and enforcement activities under the legislation.

Disclosure of Personal Information

In the course of administrating and enforcing the applicable Acts, Ministry of Finance will disclose personal information to:

- BC Mail for issuance of taxpayer billings and correspondence
- CAS for issuing of refund payments
- Canada Border Services: refund applications for tax collected by CBSA on behalf of the province are forwarded to CBSA for processing
- Financial Institutions, employers & other third parties: demand notices
- Bailiffs: Writ of Seizure and Sale
- Legal Services Branch: legal advice
- CRA & OCG: refund setoffs
- Trustee in bankruptcy: claims
- Authorized third parties: accountant, lawyers, and Members of the Legislative Assembly (MLAs)
- OAG and IFTA Compliance Reviews with non-disclosure statements

Interfaces



TACS integrates with a number of systems, as follows:

- The Corporate Accounting System (CAS)

CAS is an Oracle Enterprise Resource Planning solution which is used to manage the corporate financial transaction data and financial reporting. TACS transactions will be sent to CAS, via the CAS Generic Interface (CGI), to post to revenue and accounts receivable accounts as well as to process refund payments.

- The Single Business Number system (SBN)

The SBN, within BC Registry Services, is a federal/provincial system for business registration for the purpose of doing business with government entities. TACS will integrate with SBN to manage the registration of businesses and the issuance and/or identification of the business number. As well, transaction messages containing business information and contact information are sent and received by TACS.

- BC Mail is a government wide mail distribution system to deal with bulk mailings to clients. TACS will integrate with BC Mail+ to issue taxpayer returns, notifications and general correspondence.

- HPAS (Hewlett Packard Alliance Services Inc.) Revenue Services

An external business partner, that provides revenue management and collections services to government. HPAS will provide the Ministry of Finance with services related to processes for taxpayer returns and receipt of payments as well as revenue management services (egg. cash reconciliations and financial management reports). HPAS will manually and/or through their remittance processing systems post transactions to TACS.

- IFTA Clearing House

IFTA establishes a single uniform system for administering and collecting fuel consumption taxes from inter-jurisdictional carriers based on where the fuel was consumed rather than where the fuel was purchased. This interface allows the transmission of demographic info, transmittal detail and summary to the IFTA Clearing House (IFTACH) electronically.

- Online Banking (Royal Bank)

The ministry offers taxpayers the option of remitting taxes through their bank's online bill payment services. RBC acts as the concentrator bank for these payments and will produce and house a payment file for GenTax V9 to retrieve payment files for loading and processing into GenTax V9

- CanAct (Telus)

The ministry offers taxpayers the option of filing and paying their PST through their bank's online tax filing and payment services. Telus is the service provider for the banks. Telus produces the payment and return files for all taxpayers who file and pay using this method. The files are uploaded by Telus to the Ministry's FTP server. The payment and return files are then loaded and processed by GenTax V9 during the standard nightly batch processes

- eTaxBC

eTaxBC is the fully integrated e-services module of the solution that provides taxpayer self-service capabilities. A taxpayer can register online, file returns, make payments through pre-authorized debits (PAD), update names/addresses, view account balances and letters, submit web requests, manage logons and 3rd party tax preparer requests. The taxpayer uses a web browser to reach e-Services inside the agency's web services environment. eTaxBC does not communicate directly with the TACS V9 operational DB. eTaxBC requests are processed via a nightly batch process or within a batch service in TACS V9 that runs continuously throughout the day looking for and processing request types.

- Provincial Treasury Interface for eTaxBC

This interface facilitates the Pre-authorized debit (PAD) payment option via the exchange of 3 files between Provincial Treasury (PT) and GenTax V9. The files are as follows:
Financial Institution File (FIF)

- 1 incoming file/week
- Contains institution and transit #s for financial institutions for instant verification when taxpayers are setting up PAD payment sources on eTaxBC.

PAD Payment File

- 1 outgoing file/business day
- Contains PAD payments being sent to Central 1 Credit Union (C1CU) via PT.

PAD Returned Items File

- 1 incoming file/calendar day (since GenTax does not run on weekends & holidays those files will processed on the subsequent business day)
- Contains PAD payments that failed at the taxpayer's bank for reasons such as invalid account # or NSF.

- Canada Revenue Agency

On an approximate monthly interval we receive GST Tombstone and 7 years of GST tax return information from CRA. This information is loaded into the GenTax V9 Data Warehouse and matched against existing Ministry taxpayers (by BN). GST information is utilized to support new business registrations and will be utilized by Audit staff in 2014 for PST Audit programs. Files are dropped into an accessible pickup folder and immediately encrypted and loaded into the V9 database for evening processing. That evening the files are processed and saved to their respective data store tables within the Data Warehouse. In late 2013 this process will also apply to Income tax data (T2 files) received from CRA.

- External Asset Sources

The Ministry receives a variety of data sources in order to support the assessment and determination of taxes owed for assets including Boats, Aircraft, registered vehicles and manufactured homes. These external data sources are loaded into GenTax V9 at different schedules based on their availability to the ministry. These sources are loaded into the Data Warehouse and matched against existing ministry data

in order to determine "Leads" that may result in assessment of under taxes paid to the Ministry. Data sources come from ICBC, CRA, Customs and other registry sources.

- BC Stats

Under an Information Sharing MOU between the Ministry of Finance and BC Stats, the ministry will disclose to BC Stats information and records that assist BC Stats in meeting its responsibilities under the statistics Act. Data is requested from BC Stats via a web service interface with relevant security constraints (URL, UID, password, etc.) developed using the GenTax V9 architecture. This web service enables BC Stats to request manageable sizes of blocks of taxpayers and their related return information. Requests for information are logged by the GenTax V9 architecture and when / how often those requests are made are at the discretion of BC Stats.

- Insight

The Insight Data Warehouse provides reporting and analytics data warehouse cubes/data marts for users in the Ministry of Finance to report on key performance metrics related to the Ministry Service Plan, as well as Revenue data from multiple Branches in the Revenue Division.
Key Performance Indicators (KPIs) for various lines of business are calculated nightly and stored in summary data stores within the V9 data warehouse. This detail is retrieved/transported to Insight to in order to be combined with other ministry systems equivalent KPI data in order to create enterprise level KPIs for the ministry. Method of transport of this data is still being determined.

III PERSONAL INFORMATION COLLECTION

(Section 26 and section 27 of the *Freedom of Information and Protection of Privacy Act* "FOIPP Act")

****IMPORTANT NOTE:** Recent amendments to the FOIPP Act have clarified when personal information has *not* been collected by a public body. See section 27.1 or contact Knowledge and Information Services for further details.

	Yes	No	n/a
Is personal information being collected?	X		

IF THERE IS NO PERSONAL INFORMATION BEING COLLECTED, GO TO IV. USE OF PERSONAL INFORMATION

1) Authorization for Collection:

A public body may collect personal information as authorized by one of the following provisions:

s. 26		Yes	No	n/a
(a)	Is the collection of personal information specifically authorized by, or under, an Act, other than the FOIPP Act?	X		

s. 26		Yes	No	n/a
	If yes, please specify the name of the Act and relevant section *Provincial Sales Tax Act* Sections 195, 196 *Motor Fuel Tax Act* Sections 63.1 *Carbon Tax Act* Section 72 Tobacco Tax Act Section 12.1 Property Transfer Tax Act Section 31 Home Owner Grant Act Section 13.1 International Business Activity Act Sections 55, 56 Forest Act Sections 142.21,142.41 Mineral Tax Act Section 17 Income Tax Act (BC) Sections 241, 122.64 (Federal), Sections 64 and 65 (BC) Corporation Capital Tax Act Sections 24, 25 Logging Tax Act Section 8 Insurance Premium Tax Act Section 12.2 Petroleum and Natural Gas Act Section 76			
(b)	Is the personal information being collected for law enforcement purposes?	X		

s. 26		Yes	No	n/a
(c)	Is the personal information directly related to, and necessary for, a program or activity of the public body? The information collected relates directly to and is necessary for the following programs: Consumer Taxation Audit Branch & Consumer Taxation Programs Branch – administration, compliance & enforcement activities for consumption taxes, includes audit, tax refunds and the administration of tax credit and benefit programs Consumer Taxation Programs Branch - respond to requests for rulings and interpretations of the application of various statutory provisions, customer service and taxpayer administration Receivable Management Branch – revenue management services, includes account management, billing, debt collection Special Investigations Branch – administers investigative operations towards enforcement of provincial taxation statutes Appeals & Litigation Branch – manages tax appeals for all taxation statutes	X		
(d)	Is the personal information being collected for a prescribed purpose (where there is a regulation defining that purpose)?		X	
	If yes, please specify the prescribed purpose.			
	(i) Has the individual whose personal information is being collected consented, in the prescribed manner, to that collection? **and**		X	
	(ii) Would a reasonable person consider that collection appropriate in the circumstances?			
(e)	Is the collection of personal information necessary for the purposes of planning or evaluating a program or activity of a public body?		X	
(f)	Is the collection of personal information necessary for the purpose of reducing the risk that an individual will be a victim of domestic violence, if domestic violence is reasonably likely to occur?		X	
(g)	Is the personal information being collected by observation at a presentation, ceremony, performance, sports meet, or similar event where the individual voluntarily appears and that is open to the public? **Please identify event:**		X	
(h)	Is personal identity information being collected by:			
	A designated provincial identity information services provider and the collection of the information is necessary to enable it to provide services under section 69.2, or		X	
	A public body from a designated provincial identity information services provider and the collection of the information is necessary to enable the public body to identify an individual for the purposes of providing a service to the individual or the provincial identity information services provider to provide services under section 69.2.		X	

If none of the above questions has been answered "yes", your office does not have the authority under the FOIPP Act to collect the personal information in question. If you have any questions or require clarification please contact Knowledge and Information Services.

2) How will the personal information be collected?

A public body must collect personal information directly from the individual the information is about, with certain specific exceptions.

	Yes	No	n/a
Will the personal information be collected directly from the individual that the information is about?	X	X*	

IF YOU ARE ONLY COLLECTING PERSONAL INFORMATION DIRECTLY AS NOTED ABOVE, YOU WILL NOT NEED TO COMPLETE THE NEXT SECTION ON INDIRECT COLLECTION. GO TO 3. NOTIFICATION TO COLLECT INFORMATION.

If the personal information has **not been collected directly** from the individual it is about, check which of the following authorizes the indirect collection:

s. 27(1)		Yes	No	n/a
(a)(i)	Did the individual the information is about authorize another method of collection?		X	
(a)(ii)	Has indirect collection been authorized by the Information and Privacy Commissioner?		X	
(a)(iii)	Has indirect collection been authorized by another enactment?	X		

s. 27(1)		Yes	No	n/a
	If yes, please specify the name of the Act and relevant section(s) ***Provincial Sales Tax Act*** Section 228 – Confidentiality, 196 Section - Demand for Information, Section 194 Inspection and Audit Powers ***Motor Fuel Tax Act*** Section 17 – Minister may enter into Agreements, Section 62 – Confidentiality, Section 63.1 – Demand for Information, Section 41 – Inspection and Audit Powers, Section 49 – Inspection Powers, ***Carbon Tax Act*** Section 71 – Confidentiality, Section 72 – Demand for Information, Section 43 – Inspection and Audit Powers ***Tobacco Tax Act*** Section 13 – Confidentiality, Section 12.1 – Demand for Information, Section 21 – Inspection and Audit Powers, Section 47 – Right to search for Tobacco, Section 48 – Search Warrants, Section 49 – Requirement to give assistance, Section 50 – Seizure by a Peace Officer, Section 51 – Seizure by an Official, Section 55 – Third Parties claiming interest in thing seized ***Property Transfer Tax Act*** Section 32 – Confidentiality, 32.1 – Information Obtained Under Certain Acts, 32.2 – Information Obtained Under a Taxation Act ***Home Owner Grant Act*** Section 13.1 – Access to and Disclosure of Records ***International Business Activity Act*** Sections 58 – Communication of Information, 58.1 – Use of Information obtained under Former Act, 59 – Information Sharing Agreements ***Forest Act*** Sections 142.93 – Confidentiality, 148.6 - Evidence ***Mineral Tax Act*** Sections 30 – Information must be kept Confidential, 17 – Power to Demand Information, 38 - Enforcement ***Income Tax Act*** Sections 64 – Communication of Information and Related Offences, 65 – Information Sharing Agreements, 69 – Collection Agreement, 94 – Minister and Commissioner may require Information regarding Certificates, 95 – Collection and Sharing of Information, 130 – Collection and Information Sharing Agreements, ***Corporation Capital Tax Act*** Sections 27 – Confidentiality, 22 – Enforcement, 24 – Power to make an Inquiry, 25 – Power to specify Records ***Logging Tax Act*** Sections 14 – Confidentiality of Information and Records, 8 – Power to demand Information or Return, 11 – Power to make Inquiry, 13 – Duty of certain Persons to give Information, 14.1 – Information Sharing Agreements or Arrangements ***Insurance Premium Tax Act*** Sections 38 – Confidentiality, 12.2 – Requirement to provide Documents ***Petroleum and Natural Gas Act*** Section 75 - Enforcement			

s. 27(1)		Yes	No	n/a
(a.1)(i)	Is the personal information necessary for the medical treatment of an individual and it is not possible to collect the information directly from that individual?		X	
(a.1)(ii)	Is the personal information necessary for the medical treatment of an individual and it is not possible to obtain authority under (iv) for another method of collection?		X	
(b)	Is the public body collecting personal information disclosed to it by another public body under an authority within sections 33 to 36 of the FOIPP Act?	X		
	Specify relevant section(s) or subsections that apply. Sections 33, 33.1(1)(c), 33.1(1)(d), 33.1(1)(i)(i), 33.1(1)(i.1), 33.2 (a), 33.2(c), and 34			
(c)(i)	Is the personal information being collected for the purpose of determining suitability for an honour or award including an honorary degree, scholarship, prize or bursary?		X	
(c)(ii)	Is the personal information being collected for the purpose of a proceeding before a court or a judicial or quasi-judicial tribunal?		X	
(c)(iii)	Is the personal information being collected for the purpose of collecting a debt or fine or making a payment?	X		
(c)(iv)	Is the personal information being collected for the purpose of law enforcement?	X		
(c)(v)	Is the personal information being collected to reduce the risk that an individual will be a victim of domestic violence, if domestic violence is reasonably likely to occur?		X	
(d)	Is the personal information being transferred to the public body from another public body in accordance with section 27.1?		X	
(e)	Is the personal information being collected necessary for delivering a common or integrated program or activity?		X	
(f)	Is the personal information about an employee, other than a service provider, and the collection of the information is necessary for the purposes of managing or terminating an employment relationship between a public body and the employee?		X	
(g)	Is the information personal identity information that is collected by the designated provincial identity information service that is necessary to provide services under section 69.2?		X	
	Additional details as required (e.g., explanation of method of collection) Personal information is disclosed to and thereby collected by the MoF in accordance with Information Sharing Agreements (ISAs) signed between the MoF and other agencies and government.			

If none of the above authorities have been checked, your office does not have the authority under the FOIPP Act to collect the personal information in question **If you have any questions or require clarification** ***please contact Knowledge and Information Services.***

3) Notification to collect information

A public body must ensure that an individual from whom it collects personal information is notified of the collection as outlined below.

27(2)		Yes	No	n/a
	Has the individual from whom personal information is being collected, been informed of:			
	(a) the purpose for collection?	X		
	(b) the legal authority for collection?	X		
	(c) the contact information of the person who can answer questions regarding the collection?	X		
	Additional details as required (e.g., method of notification) Notification regarding the collection and usage of personal information is stated on all ministry forms. The following language is listed: "**Freedom of Information and Protection of Privacy Act (FOIPPA)** The personal information on this form is collected for the purpose of administering the (NAME OF RELEVANT ACT) under the authority of both this Act and section 26 of the FOIPPA. Questions about the collection, use or disclosure of this information can be directed to the Manger, Program Services, PO Box 9442 Stn Prov Govt, Victoria, BC V8W 9V4. (Telephone: toll-free at 1 877 388-4440)"			

Notification is not required if the answer is "yes" to any of the following:

27(3)		Yes	No	n/a
(a)	Is the personal information about law enforcement or anything referred to in section 15(1) or section 15(2) of the FOIPP Act?	X		
(b)	Has the Minister responsible for the FOIPP Act excused your public body from complying because it would			
	(a) result in the collection of inaccurate information?		X	
	or (b) defeat the purpose or prejudice the use for which the personal information is collected?		X	
(c)	The information (a) is not required, under subsection 27(1), to be collected directly from the individual the information is about, **and** (b) is not collected directly from the individual the information is about	X		
(d)	Is the information collected by observation at a presentation, ceremony, performance, sports meet or similar event at which the individual voluntarily appears and that is open to the public. **Please identify event:**		X	
27 (4)	Is it reasonable to expect that notifying an employee of collection under subsection 27 (1) (f) would compromise (a) the availability or accuracy of the information, or (b) an investigation or a proceeding related to the employment of the employee?		X	

27(3)		Yes	No	n/a
	Additional details as required The information is not required to be collected directly from the individual the information is about under: Subsection 27(1)(b) disclosure to MoF under sections 33 to 34 Subsection 27(1)(c)(iii) for the purpose of collecting a debt or fine or making a payment			

If you have not provided the required notification as outlined above, please contact Knowledge and Information Services.

IV USE OF PERSONAL INFORMATION - (Section 32 of the FOIPP Act)

	Yes	No	n/a
Is personal information being used?	X		

IF THERE IS NO PERSONAL INFORMATION BEING USED, GO TO <u>V. DISCLOSURE OF PERSONAL INFORMATION</u>

Under the FOIPP Act, a public body may use personal information in its custody or under its control only for certain specified purposes as outlined below.

The public body **must** check one or more of the authorities listed below:

s.32		Yes	No	n/a
(a)	Has the individual the personal information is about consented to the use? (Note: Supporting documentation must be on file.)		X	
(b)	Will the information be used only for the purpose for which it was obtained or compiled or for a use consistent with the original purposes?	X		
	Please provide details of the original purpose for which the personal information was obtained or compiled. Include, if applicable, details of the consistent/secondary use. The *Provincial Sales Tax Act, Motor Fuel Tax Act, Carbon Tax Act, Tobacco Tax Act* Property Transfer Tax Act, Home Owner Grant Act, International Business Activity Act, Forest Act, Mineral Tax Act, Income Tax Act, Corporation Capital Tax Act, Logging Tax Act, Insurance Premium Tax Act and Petroleum and Natural Gas Act authorize the collection of personal information for the purpose of the administration and enforcement of the legislation. • FOIPP Act. 26 (c) that information relates directly to and is necessary for an operating program or activity of the public body. 27(1)(c).(iii) collecting a debt or fine or making a payment			
(c)	If the personal information was disclosed to the public body by another public body under an authority within sections 33 to 36, is the information being used for that same purpose?	X		

s.32		Yes	No	n/a
	Specify subsection(s) being applied Specify subsection(s) being applied S33: disclose to MoF under section 33.1 and 33.2 33.1(1)(c): in accordance with an enactment s.33.1(1)(i)(i): for the purpose of collecting amounts owing to the government of British Columbia or a public body s.33.1(1)(i.1): for the purpose of a payment to be made to the government of British Columbia or a public body s.33.2(a): for the purpose for which it was obtained or compiled or for a use consistent with that purpose s.33.2(c): to an officer or employee of the public body or minister if necessary for the performance of their duties			

If you have not checked one of the above, you do not have the authority to use the information.* If you have any questions or require clarification *please contact Knowledge and Information Services.

V DISCLOSURE OF PERSONAL INFORMATION

(Section 33, section 33.1, section 33.2, section 33.3, section 34, section 35 and section 36 of the FOIPP Act)

	Yes	No	n/a
Is personal information being disclosed?	X		

IF THERE IS NO PERSONAL INFORMATION BEING DISCLOSED, GO TO VI. ACCURACY AND CORRECTION OF PERSONAL INFORMATION.

A public body may disclose personal information in its custody or under its control only as permitted under sections 33.1, 33.2, or 33.3 of the FOIPP Act.

1) Disclosure of Personal Information

Sections 33, 33.1, 33.2 and 33.3 of the FOIPP Act provide the legislative authority to disclose personal information. Section 33 provides that personal information **cannot** be disclosed unless it is authorized under section 33.1 or 33.2.

Please choose the main authorization(s) for disclosure below. All authorities that may apply do not need to be checked, only the main authorizations for the initiative.

s. 33.1	Disclosure inside OR outside Canada	Yes	No	n/a
(1)(a)	In accordance with Part 2 (pursuant to an FOI request)		X	
(1)(a.1)	If the information or disclosure is of a type described in section 22(4) (e), (f), (h), (i) or (j): 22(4) A disclosure of personal information is not an unreasonable invasion of a third party's personal privacy if			

s. 33.1	Disclosure inside OR outside Canada	Yes	No	n/a
	(e) the information is about the third party's position, functions or remuneration as an officer, employee or member of a public body or as a member of a minister's staff,		X	
	(f) the disclosure reveals financial and other details of a contract to supply goods or services to a public body,		X	
	(h) the information is about expenses incurred by the third party while travelling at the expense of a public body,		X	
	(i) the disclosure reveals details of a licence, permit or other similar discretionary benefit granted to the third party by a public body, not including personal information supplied in support of the application for the benefit, or		X	
	(j) the disclosure reveals details of a discretionary benefit of a financial nature granted to the third party by a public body, not including personal information that is supplied in support of the application for the benefit or is referred to in subsection 22(3)(c).		X	
(1)(b)	If the individual the information is about has identified the information and consented, in the prescribed manner, to its disclosure inside or outside Canada, as applicable (Note: Supporting documentation must be on file)		X	
(1)(c)	In accordance with an enactment of British Columbia (other than the *Freedom of Information and Protection of Privacy Act)*or Canada that authorizes or requires its disclosure	X		

s. 33.1	Disclosure inside OR outside Canada	Yes	No	n/a
	Specify name of enactment and relevant section(s) *Provincial Sales Tax Act, Motor Fuel Tax Act, Carbon Tax Act, Tobacco Tax Act, Property Transfer Tax Act, Home Owner Grant Act, International Business Activity Act, Forest Act, Mineral Tax Act, Income Tax Act, Corporation Capital Tax Act, Logging Tax Act, Insurance Premium Tax Act, Petroleum and Natural Gas Act* The PSTA, MFTA, CTA, TTA, PTTA, HOGA, IBAA, FA, MTA, ITA, CCTA, LTA, and IPTA contain confidentiality provisions which lay out the basis for disclosure of taxpayer information and restrict disclosure to specific limited circumstances. These limited circumstances include administering and enforcing the tax statue. The confidentiality provisions are cited below: PSTA Section 228 – Confidentiality MFTA Section 62 – Confidentiality CTA Section 71 – Confidentiality TTA Section 13 – Confidentiality PTTA Section 32 – Confidentiality HOGA Section 13.1 – Access to and Disclosure of Records IBAA Section 58 – Communication of Information FA Section 142.93 – Confidentiality MTA Section 30 – Information must be kept Confidential ITA Section 64 – Communication of Information CCTA Section 27 – Confidentiality LTA Section 14 – Confidentiality of Information and Records IPTA Section 38 – Confidentiality Statistics Act Section 5 – Powers of the Director			

s. 33.1	Disclosure inside OR outside Canada	Yes	No	n/a
(1)(c.1)	If the personal information is made available to the public in British Columbia under an enactment, (other than the *Freedom of Information and Protection of Privacy Act*) that authorizes or requires the information to be made public		X	
	Specify name of enactment and relevant section(s)			
(1)(d)	In accordance with a provision of a treaty, arrangement or written agreement that (i) authorizes or requires its disclosure, and (ii) is made under an enactment of British Columbia (other than the *Freedom of Information and Protection of Privacy Act)* or Canada		X	
	Specify name of enactment and relevant section(s)			
(1)(e)	To an individual who is a minister, an officer of the public body or an employee of the public body other than a service provider, if (i) the information is necessary for the performance of the duties of the minister, officer or employee,		X	
	and (ii) in relation to disclosure outside Canada, the outside disclosure is necessary because the individual is temporarily travelling outside Canada			
	If paragraph (1)(e)(ii) applies, please explain how the travel is *temporary* and why disclosure outside Canada is *necessary*			
(1)(e.1)	To an individual who is a service provider of the public body, or an employee or associate of such a service provider, if (i) the information is necessary for the performance of the duties of the individual in relation to the public body,		X	
	and (ii) in relation to disclosure outside Canada, (A) the individual normally receives such disclosure only inside Canada for the purpose of performing those duties, and (B) the outside disclosure is necessary because the individual is temporarily travelling outside Canada			
	If paragraph (1)(e.1)(ii) applies, please explain how the travel is *temporary* and why disclosure outside Canada is *necessary*			
(1)(f)	To an officer or employee of the public body or to a minister, if the information is immediately necessary for the protection of the health or safety of the officer, employee, or minister		X	
(1)(g)	To the Attorney General or legal counsel for the public body, for the purpose of preparing or obtaining legal advice for the government or public body or for use in civil proceedings involving the government or public body	X		

(1)(h)	To the minister responsible for the *Coroner's Act* or a person referred to in section 36 of that Act, for the purposes of that Act		X	
(1)(i)	If			
	(i) the disclosure is for the purposes of collecting amounts owing to the government of British Columbia or a public body by		X	
	a. an individual, or			
	b. corporation of which the individual the information is about is or was a director or officer,			
	and (ii) in relation to disclosure outside Canada, there are reasonable grounds for believing that			
	a. the individual the information is about is in, resides in or has assets in the other jurisdiction, or			
	b. if applicable, the corporation was incorporated in, is doing business in or has assets in the other jurisdiction			
1(i.1)	For the purposes of			
	(i) a payment to be made to or by the government of British Columbia or a public body,	X		
	(ii) authorizing, administering, processing, verifying or cancelling such a payment, or	X		
	(iii) resolving an issue regarding such a payment	X		
(1)(j)	(i) Repealed.			X
(1)(k)	For the purposes of			
	(i) licensing or registration of motor vehicles or drivers, or		X	
	(ii) verification of motor vehicle insurance, motor vehicle registration or drivers licences		X	

(1)(l)	For the purposes of licensing, registration, insurance, investigation or discipline of persons regulated inside or outside Canada by governing bodies of professions and occupations		X	
(1)(m)	If (i) the head of the public body determines that compelling circumstances exist that affect anyone's health or safety, and (ii) notice of disclosure is mailed to the last known address of the individual the information is about, unless the head of the public body considers that giving this notice could harm someone's health or safety		X	
(1) (m.1)	For the purpose of reducing the risk that an individual will be a victim of domestic violence, if domestic violence is reasonably likely to occur		X	
(1)(n)	So that the next of kin or a friend of an injured, ill or deceased individual may be contacted		X	
(1)(o)	In accordance with section 36 (disclosure for archival or historical purposes)		X	

(1)(p)	The disclosure (i) is necessary for			
	(A) installing, implementing, maintaining, repairing, trouble shooting or upgrading an electronic system or equipment that includes an electronic system that is used in Canada by the public body or by a service provider for the purposes of providing services to a public body, or			
	(B) data recovery that is being undertaken following failure of an electronic system that is used in Canada by the public body or by a service provider for the purposes of providing services to a public body		X	
	and (ii) in the case of disclosure outside Canada (A) is limited to temporary access and storage for the minimum time necessary for that purpose, and (B) in relation to data recovery under subparagraph (i)(B), is limited to access and storage only after the system failure has occurred			
	If paragraph (1)(p)(ii) applies, please explain how the temporary access and storage is for the *minimum time necessary*			
(1)(q)	If the information was collected by observation at a presentation, ceremony, performance, sports meet or similar event at which the individual voluntarily appeared and that was open to the public. **Please identify event:**		X	
(1)(r)	If the information Was disclosed on a social media site by the individual the information is about,			
	Was obtained or compiled by the public body for the purpose of enabling the public body to engage individuals in public discussion or promotion respecting proposed or existing initiatives, policies, proposals, programs or activities of the public body or respecting legislation relating to the public body, **and**		X	
	Is disclosed for a use that is consistent with the purpose described in subparagraph (ii).			
	Additional details as required			
(1)(s)	In accordance with section 35 (disclosure for research or statistical purposes).		X	
(1)(t)	To comply with a subpoena, a warrant or an order issued or made by a court, person or body in Canada with jurisdiction to compel the production of information		X	

(2)	In addition to the authority under any other provision of this section or section 33.2, a public body that is a law enforcement agency may disclose personal information referred to in section 33

(2)(a)	To another law enforcement agency in Canada		X	
(2)(b)	To a law enforcement agency in a foreign country under an arrangement, a written agreement, a treaty or provincial or Canadian legislative authority.		X	
(3)	The minister responsible for this Act may, by order, allow disclosure outside Canada under a provision of section 33.2 in specific cases or specified circumstances, subject to any restrictions or conditions that the minister considers advisable.		X	
(4)	In addition to the authority under any other provision of this section or section 33.2, the Insurance Corporation of British Columbia may disclose personal information if, (a) the information was obtained or compiled by that public body for the purposes of insurance provided by the public body, and (b) disclosure of the information is necessary to investigate, manage or settle a specific insurance claim.		X	
(5) and (6)	For the purposes of operating the designated provincial identity information services as permitted under section 33.1 (5) and (6)		X	
(7)	To respond to citizens' enquiries as permitted under section 33.1(7)			
	Additional details as required			

s. 33.2	**Disclosure inside Canada only**	**Yes**	**No**	**n/a**
(a)	For the purpose for which it was obtained or compiled or for a use consistent with that purpose (see section 34)	X		
	Please provide details of the original purpose for which the personal information was obtained or compiled. Include, if applicable, details of the consistent/secondary use. Original purpose: registration for taxation proposes Consistent purpose: Tax payment, debt collection			
(b)	Repealed.			X
(c)	To an officer or employee of the public body or to a minister, if the information is necessary for the performance of the duties of the officer, employee or minister	X		
(d)	To an officer or employee of (i) a public body, or (ii) an agency or to a minister, if the information is necessary for the delivery of a common or integrated program or activity and for the performance of the duties, respecting the common or integrated program or activity, of the officer, employee or minister to whom the information is disclosed		X	

s. 33.2	Disclosure inside Canada only	Yes	No	n/a
(e)	To an officer or employee of a public body or to a minister, if the information is necessary for the protection of the health or safety of the officer, employee or minister		X	
(f)	To the auditor general or any other prescribed person or body for audit purposes	X		
(g)	To a member of the Legislative Assembly who has been requested by the individual the information is about to assist in resolving a problem	X		
(h)	To a representative of the bargaining agent, who has been authorized in writing by the employee whom the information is about, to make an inquiry		X	
(i)	To a public body or a law enforcement agency in Canada to assist in a specific investigation			
	(i) undertaken with a view to a law enforcement proceeding, or		X	
	(ii) from which a law enforcement proceeding is likely to result		X	
(j)	To the archives of the government of British Columbia or the archives of a public body, for archival purposes		X	
(k)	Repealed.			X
(l)	To an officer or employee of a public body or to a minister, if the information is necessary for the purposes of planning or evaluating a program or activity of a public body	X		
	Additional details as required			

s. 33.3	Disclosure to Public Without Request	Yes	No	n/a
(1)	Do the records fall within a category established under section 71 (1)?		X	
	Additional details as required			
(2)	Do the records fall within a category established under section 71.1 (1)?		X	
	Additional details as required			

2) Systematic or Repetitious Disclosure/Exchanges?

		Yes	No	n/a
i.	Do the disclosures of personal information under section 33.2 occur on a regular basis?	X		
ii.	Has an Information Sharing Agreement been completed for these disclosures/exchanges?	X		
iii.	Has information related to the Information Sharing Agreement(s) been entered into the **Personal Information Directory**?	X		

Personal information exchanges within a public body do not normally require an Information Sharing Agreement (ISA) if they are for a consistent purpose as defined under section 33.2(a) of the Act or are necessary for the performance of an employee of the public body under section 33.2(c). However, depending on the nature and sensitivity of the personal information exchanged, the public body might choose to prepare an ISA or similar written statement of understanding.

3) Research or Statistical Purposes (Section 35)

	Yes	No	n/a
Has a researcher requested access to personal information in an identifiable form for research purposes?		X	

If "yes", a research agreement that conforms to the criteria established in section 35(d) must be in place. Contact Knowledge and Information Services for assistance.

***Please note*: Research using personal information may only be conducted if it meets all of the terms of section 35.**

4) Archival or Historical Purposes (Section 36)

The archives of the government of British Columbia, the archives of a public body, or a board or a francophone education authority (as defined in the *School Act*) may disclose personal information in its custody or under its control to be disclosed for archival or historical purposes as authorized by section 36.

Please check the authorization(s) for disclosure listed below.

		Yes	No	n/a
(a)	The disclosure would not be an unreasonable invasion of personal privacy under section 22			X
(b)	The disclosure is for historical research and is in accordance with section 35 (research agreements)			X
(c)	The information is about someone who has been dead for 20 or more years			X
(d)	The information is in a record that has been in existence for 100 or more years			X

If you have not answered "yes" to any of the above authorizations for disclosure you do not have the authority to disclose personal information. If you have any questions or require clarification, please contact Knowledge and Information Services.

VI ACCURACY AND CORRECTION OF PERSONAL INFORMATION
(Section 28 and section 29 of the FOIPP Act)

If an individual's personal information will be used by a public body to make a decision that directly affects the individual, the public body must make every reasonable effort to ensure that the information is accurate and complete. An individual must also have the ability to access, or have corrected or annotated, their personal information for a period of one year after a decision has been made based upon the personal information.

			Yes	No	n/a
1.	Are there procedures in place to enable an individual to request/review a copy of their own personal information?		X		
2.	Are there procedures in place to correct or annotate an individual's personal information if requested, including what source was used to update the file?		X		
3.	If personal information is corrected, are there procedures in place to notify other holders of this information?				X
	If yes, please provide the name of the policy and/or procedures, a contact person and phone number.				
	Policy/procedure:	**Program Specific**			
	Contact person:	**Program Specific**			
	Phone number:	**Program Specific**			
	Additional details as required				

If any of the questions above have been answered "no", please contact Knowledge and Information Services for further clarification.

VII SECURITY AND STORAGE FOR THE PROTECTION OF PERSONAL INFORMATION
(Sections 30 and 30.1 of the FOIPP Act)

Note: For PIAs related to new or existing systems, this section should be completed by the Branch of the ministry responsible for systems maintenance and security, and signed off by this branch, in the Signatures section.

For PIAs that do not involve systems initiatives, this section should be completed by the program area completing the PIA. In this case, the signature of the systems representative is not required.

Section 30 of the Act requires a public body to protect personal information in its custody or under its control by making reasonable security arrangements against such risks as unauthorized access, collection, use, disclosure or disposal.

			Yes	No	n/a
1.	Is there reasonable technical security in place to protect against unauthorized access or disclosure?		X		
2.	Is there reasonable physical security in place to protect against unauthorized access or disclosure?		X		
3.	Are there branch policies and procedures in place for the security of personal information during routine collection, use and disclosure of the information?		X		
	If yes, please provide the name of the policy and/or procedures, a contact person and phone number.				
	Policy/procedure:	FOIPPA/BC Government Information Security Policy/individual branch procedures			
	Contact person:	Richard Barlow			

	Phone number:	250-387-4738			
	Additional details as required				
4.	Have user access profiles been assigned on a need-to-know basis?		X		
5.	Do controls and procedures exist for the authority to add, change or delete personal information?		X		
6.	Does your system security include an **ongoing** audit process that can track use of the system (e.g., when and who accessed and updated the system)?		X		
	Please explain the audit process and indicate how frequently audits are undertaken and under what circumstances GenTax provides auditable user tracking for all user access				
7.	Does the audit identify inappropriate accesses to the system?		X		
	Additional details The GenTax user tracking does flag inappropriate access.				

If any of the questions above have been answered "no", please contact your Ministry's Security Officer. If you have any questions or require clarification please contact Knowledge and Information Services.

VII SECURITY ARRANGEMENTS FOR THE PROTECTION OF PERSONAL INFORMATION cont'd

Section 30.1 requires a public body to ensure that personal information in its custody or under its control is stored only in Canada and accessed only in Canada unless the individual the information is about has consented or the disclosure is otherwise allowable under the Act.

		Yes	No	n/a
	Will the information be stored or accessed only in Canada?	X		

Personal information in a public body's custody or under its control must be stored and accessed only in Canada, unless one of the following applies:

		Yes	No	n/a
(a)	Has the individual the personal information is about identified it and consented, in the prescribed manner, to it being stored in or accessed from another jurisdiction?			X
	Please explain			
(b)	Will the personal information be stored in or accessed from another jurisdiction for the purpose of a disclosure that is authorized under the *Freedom of Information and Protection of Privacy Act*?			X

	Please explain			
(c)	Will the personal information be disclosed under section 33.1(1)(i.1)?			X
	Please explain			

If you have not answered "yes" to any of the above authorizations for storage or access of personal information outside Canada or if you require clarification, please contact Knowledge and Information Services.

VIII RETENTION OF PERSONAL INFORMATION - (Section 31 of the FOIPP Act)

If a public body uses an individual's personal information to make a decision that directly affects the individual, the public body must retain that information for at least one year after using it so that the individual has a reasonable opportunity to obtain access to it.

		Yes	No	n/a
1.	Do you have an approved records retention and disposition schedule?	X		
2.	Is there a records retention schedule to ensure information used to make a decision that directly affects an individual is retained for at least one year after use?	X		

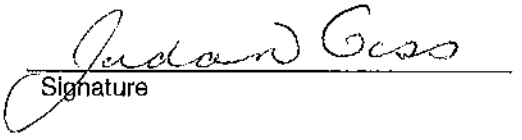
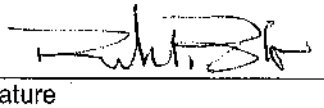
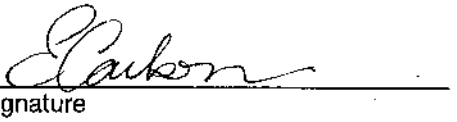
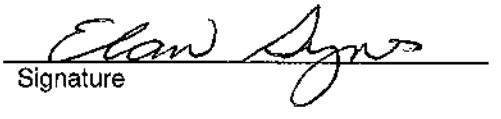
If you answered "no" to the above questions, your procedures may need to be revised. Please contact your Records Officer.

Note: Records of provincial public bodies and designated organizations/public bodies cannot be destroyed unless approval is granted under the authority of the *Document Disposal Act*. Please consult with your Records Officer to initiate the records scheduling process.

Comments:

X SIGNATURES

PUBLIC BODY APPROVAL:

Jordan Goss Program Manager	 Signature	Dec. 18, 2013 Date
Richard Barlow Ministry Contact Responsible for Systems Maintenance and Security	 Signature	Dec 18, 2013 Date
Eileen Carlson Legislation, Privacy and Policy Branch Office of the Chief Information Officer Ministry of Technology, Innovation and Citizens' Services	 Signature	Dec 20, 2013 Date
Elan Symes Assistant Deputy Minister or Equivalent	 Signature	Dec 19/13 Date

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PRIVACY IMPACT ASSESSMENT

I BASIC INFORMATION - New or Existing Program, System or Legislation

1. Ministry/Public Body and Program Area.

Ministry	Finance
Division	Revenue Programs Division and Information Management Branch
Branch/Section	• Consumer Taxation Programs Branch (Data custodian for new data feed) • Information Management Branch (Application custodian of Insight multiple on behalf Branches)
Initiative Title	Insight TACS V9 Upgrade

2. Contact Position and/or Name, Telephone Number and E-Mail Address.

(This should be the name of the individual most qualified to respond to questions regarding the PIA).

Name, Title	Jordan Goss, Executive Director
Branch/Section	Revenue Programs Division, Consumer Taxation Programs Branch
Phone Number	250 387-0611
E-Mail	Jordan.Goss@gov.bc.ca

3. Description of the Program/System/Legislation (Initiative) being assessed.

(Please note here if the initiative does **not** collect, use or disclose personal information). If this is a change to an existing legislation, system or program, describe the current system or program and the proposed changes.

The Insight data warehouse provides corporate reporting and analytics from multiple sources. The existing performance measures and reports will be sourced from TACS V9 instead of TACS V3. TACS V9 is an upgrade to the TACS V3 system which also re-implements PST for the province of BC. IMB is the application custodian of the Insight data warehouse on behalf of multiple branches.

For background, the province re-implemented the provincial sales tax (PST) on April 1, 2013. With the re-implementation of PST, the government introduced new PST legislation (Provincial Sales Tax Act) on May 14, 2012 to provide a number of administrative changes to streamline and improve PST.

The Province is upgrading an existing business application to support the new administration of PST and other consumer taxes. The application is known as Taxpayer Administration Compliance & Services Application (TACS). The TACS upgrade is significant in that the Province will move from version 3 (2005) to version 9 and incorporate the technological advances made to the core product (GENTAX), including electronic service capability.

		*Yes	No
(a)	Does this PIA involve a common or integrated program/activity (as defined in the FOIPP Act)? and		X
	Is the common or integrated program/activity confirmed by the written requirements set out in the regulation?		X
(b)	Does this PIA involve a data-linking initiative (as defined in the FOIPP Act)?		X

If yes, please ensure you have notified the Office of the Information and Privacy Commissioner at an early stage of development of the initiative pursuant to section 69 (5.5) of the FOIPP Act.

4. **Purpose/Objectives of the initiative (if statutory, provide citation).**

TACS V9 will be rolled out in two phases. The initial phase was implemented on January 2, 2013 to correspond with the commencement of business registration for the PST along with the introduction of e-services for registration – eTax BC, a new module for TACS. On April 1, 2013, when the PST came into effect, the remaining functionalities of the PST were implemented for TACS including payments and return processing, refunds, account management, compliance activities, etc. This phase was to support the new PST (including the 2% municipal and regional district tax and 12% tax on the private sales of vehicles, boats, and aircraft), Hotel Room Tax (conversion) and Social Services Tax (conversion).

The second phase will be implemented by January 2014 and will support the remaining consumer tax programs (i.e. Tobacco, Carbon and Fuel consumption taxes). In addition, the capacity for storage of records pertaining to non-consumption taxes for the purposes of appeals will be implemented. No linkages between systems utilized in the administration of these other taxes and the TACS system will be created. This PIA is being updated to cover the Insight changes related to the second phase.

The new data feed will include data regarding corporations and individuals acting as a corporation. Regarding debts owed by individuals, consolidated reports do not show individual taxpayer data for vehicle/boat debts. Therefore no personal information about individuals is contained in this new data feed; only summarized data about debts owing by individuals or data regarding corporations.

5. **What are the potential impacts of this proposal?** (Include privacy impacts in this description).

Business (Financial) Impacts
The new data feed facilitates revenue and debt collection on multi-debt portfolios as well as service plan reporting for the ministry as a whole.

- Performance Management & Corporate Priorities Branch uses Insight Performance Management (IPM), a component of Insight used exclusively for deriving and reporting Key Performance Indicator (KPIs) and other performance metrics.
- Receivable Management Office uses selected Insight reports and cubes to analyze and monitor receivables.

Privacy Impacts
Privacy impacts are minimal because the information exchanged is primarily summary data regarding individual debts owing or corporate tax data.

6. **Provide details of any previous PIA or other form of personal information assessment done on this initiative (in whole or in part).**

This PIA is related to FIN13029 - TACS V9

IF THERE IS NO PERSONAL INFORMATION INVOLVED, GO TO X. SIGNATURES.

LEGISLATION, PRIVACY AND POLICY BRANCH COMMENTS

This PIA covers only the TACS V9 upgrade but the system appears to contain more elements than just those acquired from TACS. Per section 69(5.1) of FOIPPA, LPP recommends a PIA be completed about the entire Insight system.

X SIGNATURES

PUBLIC BODY APPROVAL:

Jordan Goss — Signature — Dec 17, 2013

Jordan Goss, Executive Director
Revenue Programs Division, Consumer Taxation Programs Branch

Richard Barlow — Signature — Dec 16, 2013

Richard Barlow
Security Architect
Ministry Contact Responsible for Systems Maintenance and Security

Eileen Carlson — Signature — Dec. 18, 2013

Legislation, Privacy and Policy Branch
Office of the Chief Information Officer
Ministry of Technology, Innovation and Citizens' Services

Michael Carpenter — Signature — Dec 19/13

Michael Carpenter
CIO and Executive Director
Information Management Branch
Corporate and Ministry Support Services

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

X SIGNATURES

PUBLIC BODY APPROVAL:

D. Fayad	D. Fayad	Dec 20, 2013
Deborah Fayad Assistant Deputy Minister & EFO Corporate and Ministry Support Services	Signature	Date

PIA Approval Slip

Legislation, Privacy and Policy Branch

PIA Tracking # and Title: FIN13035: Insight TACS V9 Upgrade

PIA Summary:

PIA covers the data elements acquired by Insight per the V9 upgrade to TACS.

Ministry Responsible: FIN

Ministry Contact: Jordan Goss **Phone:** (250) 387-0611

Initial Review

Date: December 12, 2013

Privacy Advisor: Christopher

Comments:

No PI – all corporate information

Team Lead, Privacy Reviews and Investigations: Eileen

Comments:

Deck: Agree with comment - ready for signatures.

Final Approval

Date: Dec, 18, 2013

Privacy Advisor: Christopher

Comments: Initials

Ready for LPP signature

Director, Privacy Reviews and Investigations: EC

Comments: Initials

Signed Dec 18, 2013 EC.

PRIVACY IMPACT ASSESSMENT

I BASIC INFORMATION - New or Existing Program, System or Legislation

1. Ministry/Public Body and Program Area.

Ministry	Finance
Division	Revenue Programs Division and Information Management Branch
Branch/Section	• Consumer Taxation Programs Branch (Data custodian for new data feed) • Information Management Branch (Application custodian of Insight multiple on behalf Branches)
Initiative Title	Insight TACS V9 Upgrade

2. Contact Position and/or Name, Telephone Number and E-Mail Address.
(This should be the name of the individual most qualified to respond to questions regarding the PIA).

Name, Title	Jordan Goss, Executive Director
Branch/Section	Revenue Programs Division, Consumer Taxation Programs Branch
Phone Number	250 387-0611
E-Mail	Jordan.Goss@gov.bc.ca

3. Description of the Program/System/Legislation (Initiative) being assessed.
(Please note here if the initiative does **not** collect, use or disclose personal information). If this is a change to an existing legislation, system or program, describe the current system or program and the proposed changes.

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The Province is upgrading an existing business application to support the new administration of PST and other consumer taxes. The application is known as Taxpayer Administration Compliance & Services Application (TACS). The TACS upgrade is significant in that the Province will move from version 3 (2005) to version 9 and incorporate the technological advances made to the core product (GENTAX), including electronic service capability.

		*Yes	No
(a)	Does this PIA involve a common or integrated program/activity (as defined in the FOIPP Act)? and		X
	Is the common or integrated program/activity confirmed by the written requirements set out in the regulation?		X
(b)	Does this PIA involve a data-linking initiative (as defined in the FOIPP Act)?		X

If yes, please ensure you have notified the Office of the Information and Privacy Commissioner at an early stage of development of the initiative pursuant to section 69 (5.5) of the FOIPP Act.

4. Purpose/Objectives of the initiative (if statutory, provide citation).

TACS V9 will be rolled out in two phases. The initial phase was implemented on January 2, 2013 to correspond with the commencement of business registration for the PST along with the introduction of e-services for registration – eTax BC, a new module for TACS. On April 1, 2013, when the PSTA came into effect, the remaining functionalities of the PST were implemented for TACS including payments and return processing, refunds, account management, compliance activities, etc. This phase was to support the new PST (including the 2% municipal and regional district tax and 12% tax on the private sales of vehicles, boats, and aircraft), Hotel Room Tax (conversion) and Social Services Tax (conversion).

The second phase will be implemented by January 2014 and will support the remaining consumer tax programs (i.e. Tobacco, Carbon and Fuel consumption taxes). In addition, the capacity for storage of records pertaining to non-consumption taxes for the purposes of appeals will be implemented. No linkages between systems utilized in the administration of these other taxes and the TACS system will be created. This PIA is being updated to cover the Insight changes related to the second phase.

The new data feed will include data regarding corporations and individuals acting as a corporation. Regarding debts owed by individuals, consolidated reports do not show individual taxpayer data for vehicle/boat debts. Therefore no personal information about individuals is contained in this new data feed; only summarized data about debts owing by individuals or data regarding corporations.

5. What are the potential impacts of this proposal? (Include privacy impacts in this description).

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The new data feed facilitates revenue and debt collection on multi-debt portfolios as well as service plan reporting for the ministry as a whole.

- Performance Management & Corporate Priorities Branch uses Insight Performance Management (IPM), a component of Insight used exclusively for deriving and reporting Key Performance Indicator (KPIs) and other performance metrics.
- Receivable Management Office uses selected Insight reports and cubes to analyze and monitor receivables.

Privacy Impacts
Privacy impacts are minimal because the information exchanged is primarily summary data regarding individual debts owing or corporate tax data.

6. Provide details of any previous PIA or other form of personal information assessment done on this initiative (in whole or in part).

This PIA is related to FIN13029 - TACS V9

IF THERE IS NO PERSONAL INFORMATION INVOLVED, GO TO X. SIGNATURES.

LEGISLATION, PRIVACY AND POLICY BRANCH COMMENTS

This PIA covers only the TACS V9 upgrade but the system appears to contain more elements than just those acquired from TACS. Per section 69(5.1) of FOIPPA, LPP recommends a PIA be completed about the entire Insight system.

X SIGNATURES

PUBLIC BODY APPROVAL:

Program Manager	Signature	Date
Ministry Contact Responsible for Systems Maintenance and Security	Signature	Date
Legislation, Privacy and Policy Branch Office of the Chief Information Officer Ministry of Technology, Innovation and Citizens' Services	Signature	Date
Assistant Deputy Minister or Equivalent	Signature	Date

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PRIVACY IMPACT ASSESSMENT

I BASIC INFORMATION - New or Existing Program, System or Legislation

1. Ministry/Public Body and Program Area.

Ministry	Finance
Division	Revenue Programs Division
Branch/Section	Information Management Branch
Initiative Title	PST addition to Insight Data Warehouse

2. Contact Position and/or Name, Telephone Number and E-Mail Address.

(This should be the name of the individual most qualified to respond to questions regarding the PIA).

Name, Title	Jordan Goss, Executive Director
Branch/Section	Revenue Programs Division, Consumer Taxation Programs Branch
Phone Number	250 387-0611
E-Mail	Jordan.Goss@gov.bc.ca

3. Description of the Program/System/Legislation (Initiative) being assessed.

(Please note here if the initiative does **not** collect, use or disclose personal information). If this is a change to an existing legislation, system or program, describe the current system or program and the proposed changes.

The Insight data warehouse provides corporate reporting and analytics from multiple sources. The existing performance measures and reports will be sourced from TACS V9 instead of TACS V3. TACS V9 is an upgraded to the TACS V3 system which also re-implements PST for the province of BC. IMB is the application custodian of the Insight data warehouse on behalf of multiple branches.

For background, the province re-implemented the provincial sales tax (PST) on April 1, 2013. With the re-implementation of PST, the government introduced new PST legislation (Provincial Sales Tax Act) on May 14, 2012 to provide a number of administrative changes to streamline and improve PST.

The Province is upgrading an existing business application to support the new administration of PST and other consumer taxes. The application is known as Taxpayer Administration Compliance & Services Application (TACS). The TACS upgrade is significant in that the Province will move from version 3 (2005) to version 9 and incorporate the technological advances made to the core product (GENTAX), including electronic service capability.

TACS V9 will be rolled out in two phases. The initial phase was implemented on January 2, 2013 to correspond with the commencement of business registration for the PST along with the introduction of e-services for registration – eTax BC, a new module for TACS. On April 1, 2013, when the PSTA came into effect, the remaining functionalities of the PST were implemented for TACS including payments and return processing, refunds, account management, compliance activities, etc. This phase was to support the new PST (including the 2% municipal and regional district tax and 12% tax on the private sales of vehicles, boats, and aircraft), Hotel Room Tax (conversion) and Social Services Tax (conversion).
The second phase will be implemented by January 2014 and will support the remaining consumer tax programs (i.e. Tobacco, Carbon and Fuel consumption taxes). In addition, the capacity for storage of records pertaining to non-consumption taxes for the purposes of appeals will be implemented. No linkages between systems utilized in the administration of these other taxes and the TACS system will be created. This PIA is being updated to cover the Insight changes related to the second phase.

Scope Statement:

The scope of this PIA is the implementation of a new data source for the Insight data warehouse to incorporate TACS V9 data which will replace the TACS V3 data feeds.
The scope includes the collection of data from TACS V9 and the use of the data by the Ministry of Finance; however there is no disclosure of this information the part of the ministry.

		*Yes	No
(a)	Does this PIA involve a common or integrated program/activity (as defined in the FOIPP Act)? and		X
	Is the common or integrated program/activity confirmed by the written requirements set out in the regulation?		X
(b)	Does this PIA involve a data-linking initiative (as defined in the FOIPP Act)?		X

If yes, please ensure you have notified the Office of the Information and Privacy Commissioner at an early stage of development of the initiative pursuant to section 69 (5.5) of the FOIPP Act.

4. Purpose/Objectives of the initiative (if statutory, provide citation).
This initiative provides application data to the Insight data warehouse to accommodate TACS V9 data feeds, which includes the introduction of PST tax types.
The data feeds from TACS V9 support the new PST (including the 2% municipal and regional district tax and 12% tax on the private sales of vehicles, boats, and aircraft), Hotel Room Tax (conversion) and Social Services Tax (conversion).

5. What are the potential impacts of this proposal? (Include privacy impacts in this description).

Business (Financial) Impacts
The new data feed facilitates revenue and debt collection on multi-debt portfolios as well as service plan reporting for the ministry as a whole.

- Performance Management & Corporate Priorities Branch uses Insight Performance Management (IPM), a component of Insight used exclusively for deriving and reporting Key Performance Indicator (KPIs) and other performance metrics.
- Receivable Management Office uses selected Insight reports and cubes to analyze and monitor receivable.

Privacy Impacts
Privacy impacts are minimal because the information exchanged is primarily corporate tax data including corporate tax payer name, address. No personal information is fed into the Insight system.
<to be filled in with details>

6. Provide details of any previous PIA or other form of personal information assessment done on this initiative (in whole or in part).

>>>**Content from PIA** File: 293-50/ PIA-06-052, 813 Assessed Data Files, 26 APR 07
No previous PIA completed.
The collection and use of corporate tax files predated the introduction of section 69(5) of the *Freedom of Information and Protection of Privacy Act.* As a result, no privacy impact assessment was conducted as it was not required at the time.

Addition Information Sharing Documentation:

And Information Sharing Agreement titled the Memorandum of Understanding to promote enhanced Cooperation, Mutual assistance and the Exchange of Information (MOU) between the CRA and the province is in place.
This MOU is currently in the process of renewal and a separate Privacy Impact Assessment will be completed on the MOU. The 813 ADF are captured in the MOU but because SBR is already in receipt of the 813 ADF data to ensure privacy compliance is a priority.

IF THERE IS NO PERSONAL INFORMATION INVOLVED, GO TO X. SIGNATURES.

****IMPORTANT NOTE**: The FOIPP Act defines personal information as "recorded information about an identifiable individual other than contact information." Contact information includes the name, title, telephone or facsimile number, email address etc., which enables an individual at a place of business to be contacted.

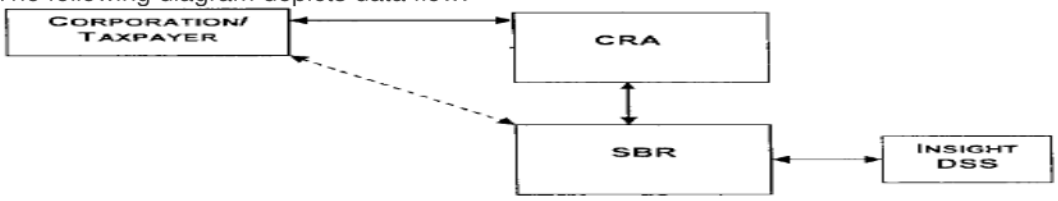
II DESCRIPTIVE INFORMATION

1. Describe the elements of personal information that will be collected, used and/or disclosed and the nature and sensitivity of the personal information. [See note above about the definition of personal information.]
For example: Name, home address, gender, age/birthdate, SIN, Employee#, race/national, ethnic origin.

Name, SIN and share percentages of preferred or common shares in an individual or private company (these are the only personal data elements that may be collected and used if provided by the taxpayer).

2. Provide a description (either a narrative or flow chart) of the linkages and flows of personal information collected, used and/or disclosed.

The following diagram depicts data flow:



- Finance does not communicate with the corporation/taxpayer unless the taxpayer enquires about a provincial program;
- Finance provides information back to the CRA for them to audit the taxpayer;
- It is transparent to the taxpayer in that they only deal with the CRA;
- Data in the data warehouse is segregated and can be queried only by those authorized to do so.
- The SIN is used the ITB to understand personal or other corporate relationships.
- data is used for the administration and enforcement of any provincial taxation statue so may be used by other branched in the division for this purpose.

III PERSONAL INFORMATION COLLECTION

(Section 26 and section 27 of the *Freedom of Information and Protection of Privacy Act* "FOIPP Act")

****IMPORTANT NOTE**: Recent amendments to the FOIPP Act have clarified when personal information has *not* been collected by a public body. See section 27.1 or contact the Legislation, Privacy and Policy Branch for further details.

	Yes	No	n/a
Is personal information being collected? NB: Most fields are used for enforcement and administration of corporate statues only.	x		

IF THERE IS NO PERSONAL INFORMATION BEING COLLECTED, GO TO IV. USE OF PERSONAL INFORMATION

1) Authorization for Collection:

A public body may collect personal information as authorized by one of the following provisions:

s. 26		Yes	No	n/a
(a)	Is the collection of personal information specifically authorized by, or under, an Act, other than the FOIPP Act?	x		
	If yes, please specify the name of the Act and relevant section			
(b)	Is the personal information being collected for law enforcement purposes?	x		
(c)	Is the personal information directly related to, and necessary for, a program or activity of the public body?	x		
(d)	Is the personal information being collected for a prescribed purpose (where there is a regulation defining that purpose)?			
	If yes, please specify the prescribed purpose.			
	(i) Has the individual whose personal information is being collected consented, in the prescribed manner, to that collection? **and**			
	(ii) Would a reasonable person consider that collection appropriate in the circumstances?			
(e)	Is the collection of personal information necessary for the purposes of planning or evaluating a program or activity of a public body?			
(f)	Is the collection of personal information necessary for the purpose of reducing the risk that an individual will be a victim of domestic violence, if domestic violence is reasonably likely to occur?			
(g)	Is the personal information being collected by observation at a presentation, ceremony, performance, sports meet, or similar event where the individual voluntarily appears and that is open to the public? **Please identify event:**			

s. 26		Yes	No	n/a
(h)	Is personal identity information being collected by:			
	A designated provincial identity information services provider and the collection of the information is necessary to enable it to provide services under section 69.2, or			
	A public body from a designated provincial identity information services provider and the collection of the information is necessary to enable the public body to identify an individual for the purposes of providing a service to the individual or the provincial identity information services provider to provide services under section 69.2.			

If none of the above questions has been answered "yes", your office does not have the authority under the FOIPP Act to collect the personal information in question. If you have any questions or require clarification please contact the Legislation, Privacy and Policy Branch.

2) How will the personal information be collected?

A public body must collect personal information directly from the individual the information is about, with certain specific exceptions.

	Yes	No	n/a
Will the personal information be collected directly from the individual that the information is about?		x	

IF YOU ARE ONLY COLLECTING PERSONAL INFORMATION DIRECTLY AS NOTED ABOVE, YOU WILL NOT NEED TO COMPLETE THE NEXT SECTION ON INDIRECT COLLECTION. GO TO 3. NOTIFICATION TO COLLECT INFORMATION.

If the personal information has **not been collected directly** from the individual it is about, check which of the following authorizes the indirect collection:

s. 27(1)		Yes	No	n/a
(a)(i)	Did the individual the information is about authorize another method of collection?		x	
(a)(ii)	Has indirect collection been authorized by the Information and Privacy Commissioner?		x	
(a)(iii)	Has indirect collection been authorized by another enactment?	x		
	If yes, please specify the name of the Act and relevant section(s)			
(a.1)(i)	Is the personal information necessary for the medical treatment of an individual and it is not possible to collect the information directly from that individual?		x	
(a.1)(ii)	Is the personal information necessary for the medical treatment of an individual and it is not possible to obtain authority under (iv) for another method of collection?		x	
(b)	Is the public body collecting personal information disclosed to it by another public body under an authority within sections 33 to 36 of the FOIPP Act?			

s. 27(1)		Yes	No	n/a
	Specify relevant section(s) or subsections that apply.			
(c)(i)	Is the personal information being collected for the purpose of determining suitability for an honour or award including an honorary degree, scholarship, prize or bursary?		x	
(c)(ii)	Is the personal information being collected for the purpose of a proceeding before a court or a judicial or quasi-judicial tribunal?		x	
(c)(iii)	Is the personal information being collected for the purpose of collecting a debt or fine or making a payment?	x		
(c)(iv)	Is the personal information being collected for the purpose of law enforcement?			
(c)(v)	Is the personal information being collected to reduce the risk that an individual will be a victim of domestic violence, if domestic violence is reasonably likely to occur?		x	
(d)	Is the personal information being transferred to the public body from another public body in accordance with section 27.1?			
(e)	Is the personal information being collected necessary for delivering a common or integrated program or activity?			
(f)	Is the personal information about an employee, other than a service provider, and the collection of the information is necessary for the purposes of managing or terminating an employment relationship between a public body and the employee?			
(g)	Is the information personal identity information that is collected by the designated provincial identity information service that is necessary to provide services under section 69.2?			
	Additional details as required (e.g., explanation of method of collection)			

If none of the above authorities have been checked, your office does not have the authority under the FOIPP Act to collect the personal information in question **If you have any questions or require clarification** ***please contact the Legislation, Privacy and Policy Branch.***

3) Notification to collect information

A public body must ensure that an individual from whom it collects personal information is notified of the collection as outlined below.

s. 27(2)		Yes	No	n/a
	Has the individual from whom personal information is being collected, been informed of:			
	(a) the purpose for collection?			
	(b) the legal authority for collection?			
	(c) the contact information of the person who can answer questions regarding the collection?			

s. 27(2)		Yes	No	n/a
	Additional details as required (e.g., method of notification)			

Notification is not required if the answer is "yes" to any of the following:

s. 27(3)		Yes	No	n/a
(a)	Is the personal information about law enforcement or anything referred to in section 15(1) or section 15(2) of the FOIPP Act?			
(b)	Has the Minister responsible for the FOIPP Act excused your public body from complying because it would			
	(a) result in the collection of inaccurate information?			
	or (b) defeat the purpose or prejudice the use for which the personal information is collected?			
(c)	The information (a) is not required, under subsection 27(1), to be collected directly from the individual the information is about, **and** (b) is not collected directly from the individual the information is about			
(d)	Is the information collected by observation at a presentation, ceremony, performance, sports meet or similar event at which the individual voluntarily appears and that is open to the public. **Please identify event:**			
27 (4)	Is it reasonable to expect that notifying an employee of collection under subsection 27 (1) (f) would compromise (a) the availability or accuracy of the information, or (b) an investigation or a proceeding related to the employment of the employee?			
	Additional details as required			

If you have not provided the required notification as outlined above, please contact the Legislation, Privacy and Policy Branch.

IV USE OF PERSONAL INFORMATION - (Section 32 of the FOIPP Act)

	Yes	No	n/a
Is personal information being used?			

IF THERE IS NO PERSONAL INFORMATION BEING USED, GO TO V. DISCLOSURE OF PERSONAL INFORMATION

Under the FOIPP Act, a public body may use personal information in its custody or under its control only for certain specified purposes as outlined below.

The public body **must** check one or more of the authorities listed below:

s. 32		Yes	No	n/a
(a)	Will the information be used only for the purpose for which it was obtained or compiled or for a use consistent with the original purposes?			
	Please provide details of the original purpose for which the personal information was obtained or compiled. Include, if applicable, details of the consistent/secondary use.			
(b)	Has the individual the personal information is about consented to the use? (Note: Supporting documentation must be on file.)			
(c)	If the personal information was disclosed to the public body by another public body under an authority within sections 33 to 36, is the information being used for that same purpose?			
	Specify subsection(s) being applied			

If you have not checked one of the above, you do not have the authority to use the information.* If you have any questions or require clarification *please contact the Legislation, Privacy and Policy Branch.

V DISCLOSURE OF PERSONAL INFORMATION

(Section 33, section 33.1, section 33.2, section 33.3, section 34, section 35 and section 36 of the FOIPP Act)

	Yes	No	n/a
Is personal information being disclosed?			

IF THERE IS NO PERSONAL INFORMATION BEING DISCLOSED, GO TO VI. ACCURACY AND CORRECTION OF PERSONAL INFORMATION.

A public body may disclose personal information in its custody or under its control only as permitted under sections 33.1, 33.2, or 33.3 of the FOIPP Act.

1) Disclosure of Personal Information

Sections 33, 33.1, 33.2 and 33.3 of the FOIPP Act provide the legislative authority to disclose personal information. Section 33 provides that personal information **cannot** be disclosed unless it is authorized under section 33.1, 33.2, or 33.3.

Please choose the <u>main</u> authorization(s) for disclosure below. All authorities that <u>may</u> apply do not need to be checked, only the main authorizations for the initiative.

s. 33.1	Disclosure inside OR outside Canada	Yes	No	n/a
(1)(a)	In accordance with Part 2 (pursuant to an FOI request)			
(1)(a.1)	If the information or disclosure is of a type described in section 22(4) (e), (f), (h), (i) or (j): 22(4) A disclosure of personal information is not an unreasonable invasion of a third party's personal privacy if			
	(e) the information is about the third party's position, functions or remuneration as an officer, employee or member of a public body or as a member of a minister's staff,			
	(f) the disclosure reveals financial and other details of a contract to supply goods or services to a public body,			
	(h) the information is about expenses incurred by the third party while travelling at the expense of a public body,			
	(i) the disclosure reveals details of a licence, permit or other similar discretionary benefit granted to the third party by a public body, not including personal information supplied in support of the application for the benefit, or			
	(j) the disclosure reveals details of a discretionary benefit of a financial nature granted to the third party by a public body, not including personal information that is supplied in support of the application for the benefit or is referred to in subsection 22(3)(c).			
(1)(b)	If the individual the information is about has identified the information and consented, in the prescribed manner, to its disclosure inside or outside Canada, as applicable (Note: Supporting documentation must be on file)			
(1)(c)	In accordance with an enactment of British Columbia (other than the *Freedom of Information and Protection of Privacy Act*)or Canada that authorizes or requires its disclosure			
	Specify name of enactment and relevant section(s)			
(1)(c.1)	If the personal information is made available to the public in British Columbia under an enactment, (other than the *Freedom of Information and Protection of Privacy Act*) that authorizes or requires the information to be made public			
	Specify name of enactment and relevant section(s)			
(1)(d)	In accordance with a provision of a treaty, arrangement or written agreement that (i) authorizes or requires its disclosure, and (ii) is made under an enactment of British Columbia (other than the *Freedom of Information and Protection of Privacy Act*) or Canada			

s. 33.1	Disclosure inside OR outside Canada	Yes	No	n/a
	Specify name of enactment and relevant section(s)			
(1)(e)	To an individual who is a minister, an officer of the public body or an employee of the public body other than a service provider, if (i) the information is necessary for the performance of the duties of the minister, officer or employee,			
	and (ii) in relation to disclosure outside Canada, the outside disclosure is necessary because the individual is temporarily travelling outside Canada			
	If paragraph (1)(e)(ii) applies, please explain how the travel is *temporary* and why disclosure outside Canada is *necessary*			
(1)(e.1)	To an individual who is a service provider of the public body, or an employee or associate of such a service provider, if (i) the information is necessary for the performance of the duties of the individual in relation to the public body,			
	and (ii) in relation to disclosure outside Canada, (A) the individual normally receives such disclosure only inside Canada for the purpose of performing those duties, and (B) the outside disclosure is necessary because the individual is temporarily travelling outside Canada			
	If paragraph (1)(e.1)(ii) applies, please explain how the travel is *temporary* and why disclosure outside Canada is *necessary*			
(1)(f)	To an officer or employee of the public body or to a minister, if the information is immediately necessary for the protection of the health or safety of the officer, employee, or minister			
(1)(g)	To the Attorney General or legal counsel for the public body, for the purpose of preparing or obtaining legal advice for the government or public body or for use in civil proceedings involving the government or public body			
(1)(h)	To the minister responsible for the *Coroner's Act* or a person referred to in section 36 of that Act, for the purposes of that Act			
(1)(i)	If			
	(i) the disclosure is for the purposes of collecting amounts owing to the government of British Columbia or a public body by			
	a. an individual, or			
	b. corporation of which the individual the information is about is or was a director or officer,			
	and (ii) in relation to disclosure outside Canada, there are reasonable grounds for believing that			

s. 33.1	Disclosure inside OR outside Canada	Yes	No	n/a
	a. the individual the information is about is in, resides in or has assets in the other jurisdiction, or			
	b. if applicable, the corporation was incorporated in, is doing business in or has assets in the other jurisdiction			
1(i.1)	For the purposes of			
	(i) a payment to be made to or by the government of British Columbia or a public body,			
	(ii) authorizing, administering, processing, verifying or cancelling such a payment, or			
	(iii) resolving an issue regarding such a payment			
(1)(j)	(i) Repealed.			
(1)(k)	For the purposes of			
	(i) licensing or registration of motor vehicles or drivers, or			
	(ii) verification of motor vehicle insurance, motor vehicle registration or drivers licences			

(1)(l)	For the purposes of licensing, registration, insurance, investigation or discipline of persons regulated inside or outside Canada by governing bodies of professions and occupations			
(1)(m)	If (i) the head of the public body determines that compelling circumstances exist that affect anyone's health or safety, and (ii) notice of disclosure is mailed to the last known address of the individual the information is about, unless the head of the public body considers that giving this notice could harm someone's health or safety			
(1) (m.1)	For the purpose of reducing the risk that an individual will be a victim of domestic violence, if domestic violence is reasonably likely to occur			
(1)(n)	So that the next of kin or a friend of an injured, ill or deceased individual may be contacted			
(1)(o)	In accordance with section 36 (disclosure for archival or historical purposes)			
(1)(p)	The disclosure (i) is necessary for			
	(A) installing, implementing, maintaining, repairing, trouble shooting or upgrading an electronic system or equipment that includes an electronic system that is used in Canada by the public body or by a service provider for the purposes of providing services to a public body, or			
	(B) data recovery that is being undertaken following failure of an electronic system that is used in Canada by the public body or by a service provider for the purposes of providing services to a public body			

	and (ii) in the case of disclosure outside Canada (A) is limited to temporary access and storage for the minimum time necessary for that purpose, and (B) in relation to data recovery under subparagraph (i)(B), is limited to access and storage only after the system failure has occurred			
	If paragraph (1)(p)(ii) applies, please explain how the temporary access and storage is for the *minimum time necessary*			
(1)(q)	If the information was collected by observation at a presentation, ceremony, performance, sports meet or similar event at which the individual voluntarily appeared and that was open to the public. **Please identify event:**			
(1)(r)	If the information Was disclosed on a social media site by the individual the information is about,			
	Was obtained or compiled by the public body for the purpose of enabling the public body to engage individuals in public discussion or promotion respecting proposed or existing initiatives, policies, proposals, programs or activities of the public body or respecting legislation relating to the public body, **and**			
	Is disclosed for a use that is consistent with the purpose of enabling the public body to engage individuals in public discussion or promotion respecting proposed or existing initiatives, policies, proposals, programs or activities of the public body or respecting legislation relating to the public body.			
	Additional details as required			
(1)(s)	In accordance with section 35 (disclosure for research or statistical purposes).			
(1)(t)	To comply with a subpoena, a warrant or an order issued or made by a court, person or body in Canada with jurisdiction to compel the production of information			

(2)	In addition to the authority under any other provision of this section or section 33.2, a public body that is a law enforcement agency may disclose personal information referred to in section 33			
(2)(a)	To another law enforcement agency in Canada			
(2)(b)	To a law enforcement agency in a foreign country under an arrangement, a written agreement, a treaty or provincial or Canadian legislative authority.			
(3)	The minister responsible for this Act may, by order, allow disclosure outside Canada under a provision of section 33.2 in specific cases or specified circumstances, subject to any restrictions or conditions that the minister considers advisable.			

(4)	In addition to the authority under any other provision of this section or section 33.2, the Insurance Corporation of British Columbia may disclose personal information if, (a) the information was obtained or compiled by that public body for the purposes of insurance provided by the public body, and (b) disclosure of the information is necessary to investigate, manage or settle a specific insurance claim.			
(5) and (6)	For the purposes of operating the designated provincial identity information services as permitted under section 33.1 (5) and (6)			
(7)	To respond to citizens' enquiries as permitted under section 33.1(7)			
	Additional details as required			

s. 33.2	**Disclosure inside Canada only**	**Yes**	**No**	**n/a**
(a)	For the purpose for which it was obtained or compiled or for a use consistent with that purpose (see section 34)			
	Please provide details of the original purpose for which the personal information was obtained or compiled. Include, if applicable, details of the consistent/secondary use.			
(b)	Repealed.			
(c)	To an officer or employee of the public body or to a minister, if the information is necessary for the performance of the duties of the officer, employee or minister			
(d)	To an officer or employee of (i) a public body, or (ii) an agency or to a minister, if the information is necessary for the delivery of a common or integrated program or activity and for the performance of the duties, respecting the common or integrated program or activity, of the officer, employee or minister to whom the information is disclosed			
(e)	To an officer or employee of a public body or to a minister, if the information is necessary for the protection of the health or safety of the officer, employee or minister			
(f)	To the auditor general or any other prescribed person or body for audit purposes			
(g)	To a member of the Legislative Assembly who has been requested by the individual the information is about to assist in resolving a problem			
(h)	To a representative of the bargaining agent, who has been authorized in writing by the employee whom the information is about, to make an inquiry			
(i)	To a public body or a law enforcement agency in Canada to assist in a specific investigation			

s. 33.2	Disclosure inside Canada only	Yes	No	n/a
	(i) undertaken with a view to a law enforcement proceeding, or			
	(ii) from which a law enforcement proceeding is likely to result			
(j)	To the archives of the government of British Columbia or the archives of a public body, for archival purposes			
(k)	Repealed.			
(l)	To an officer or employee of a public body or to a minister, if the information is necessary for the purposes of planning or evaluating a program or activity of a public body			
	Additional details as required			

s. 33.3	Disclosure to Public Without Request	Yes	No	n/a
(1)	Do the records fall within a category established under section 71 (1)?			
	Additional details as required			
(2)	Do the records fall within a category established under section 71.1 (1)?			
	Additional details as required			

2) Systematic or Repetitious Disclosure/Exchanges?

		Yes	No	n/a
i.	Do the disclosures of personal information under section 33.2 occur on a regular basis?			
ii.	Has an Information Sharing Agreement been completed for these disclosures/exchanges?			
iii.	Has information related to the Information Sharing Agreement(s) been entered into the **Personal Information Directory**?			

Personal information exchanges within a public body do not normally require an Information Sharing Agreement (ISA) if they are for a consistent purpose as defined under section 33.2(a) of the Act or are necessary for the performance of an employee of the public body under section 33.2(c). However, depending on the nature and sensitivity of the personal information exchanged, the public body might choose to prepare an ISA or similar written statement of understanding.

3) Research or Statistical Purposes (Section 35)

	Yes	No	n/a
Has a researcher requested access to personal information in an identifiable form for research purposes?			

If "yes", a research agreement that conforms to the criteria established in section 35(d) must be in place. Contact the Legislation, Privacy and Policy Branch for assistance.

***Please note*: Research using personal information may only be conducted if it meets all of the terms of section 35.**

4) Archival or Historical Purposes (Section 36)

The archives of the government of British Columbia, the archives of a public body, or a board or a francophone education authority (as defined in the *School Act*) may disclose personal information in its custody or under its control to be disclosed for archival or historical purposes as authorized by section 36.

Please check the authorization(s) for disclosure listed below.

		Yes	No	n/a
(a)	The disclosure would not be an unreasonable invasion of personal privacy under section 22			
(b)	The disclosure is for historical research and is in accordance with section 35 (research agreements)			
(c)	The information is about someone who has been dead for 20 or more years			
(d)	The information is in a record that has been in existence for 100 or more years			

If you have not answered "yes" to any of the above authorizations for disclosure, you do not have the authority to disclose personal information. If you have any questions or require clarification, please contact the Legislation, Privacy and Policy Branch.

VI ACCURACY AND CORRECTION OF PERSONAL INFORMATION

(Section 28 and section 29 of the FOIPP Act)

			Yes	No	n/a
1.	Are there procedures in place to enable an individual to request/review a copy of their own personal information?				
2.	Are there procedures in place to correct or annotate an individual's personal information if requested, including what source was used to update the file?				
3.	If personal information is corrected, are there procedures in place to notify other holders of this information?				
	If yes, please provide the name of the policy and/or procedures, a contact person and phone number.				
	Policy/procedure:				
	Contact person:				
	Phone number:				
	Additional details as required				

If any of the questions above have been answered "no", please contact the Legislation, Privacy and Policy Branch for further clarification.

VII SECURITY AND STORAGE FOR THE PROTECTION OF PERSONAL INFORMATION
(Sections 30 and 30.1 of the FOIPP Act)

Note: For PIAs related to new or existing systems, this section should be completed by the Branch of the ministry responsible for systems maintenance and security, and signed off by this branch, in the Signatures section.

For PIAs that do not involve systems initiatives, this section should be completed by the program area completing the PIA. In this case, the signature of the systems representative is not required.

Section 30 of the Act requires a public body to protect personal information in its custody or under its control by making reasonable security arrangements against such risks as unauthorized access, collection, use, disclosure or disposal.

		Yes	No	n/a
1.	Is there reasonable technical security in place to protect against unauthorized access or disclosure?			
2.	Is there reasonable physical security in place to protect against unauthorized access or disclosure?			
3.	Are there branch policies and procedures in place for the security of personal information during routine collection, use and disclosure of the information?			
	If yes, please provide the name of the policy and/or procedures, a contact person and phone number.			
	Policy/procedure:			
	Contact person:			
	Phone number:			
	Additional details as required			
4.	Have user access profiles been assigned on a need-to-know basis?			
5.	Do controls and procedures exist for the authority to add, change or delete personal information?			
6.	Does your system security include an **ongoing** audit process that can track use of the system (e.g., when and who accessed and updated the system)?			
	Please explain the audit process and indicate how frequently audits are undertaken and under what circumstances			
7.	Does the audit identify inappropriate accesses to the system?			
	Additional details			

If any of the questions above have been answered "no", please contact your Ministry's Security Officer. If you have any questions or require clarification please contact the Legislation, Privacy and Policy Branch.

Section 30.1 requires a public body to ensure that personal information in its custody or under its control is stored only in Canada and accessed only in Canada unless the individual the information is about has consented or the disclosure is otherwise allowable under the Act.

		Yes	No	n/a
	Will the information be stored or accessed only in Canada?			

Personal information in a public body's custody or under its control must be stored and accessed only in Canada, unless one of the following applies:

		Yes	No	n/a
(a)	Has the individual the personal information is about identified it and consented, in the prescribed manner, to it being stored in or accessed from another jurisdiction?			
	Please explain			
(b)	Will the personal information be stored in or accessed from another jurisdiction for the purpose of a disclosure that is authorized under the *Freedom of Information and Protection of Privacy Act*?			
	Please explain			
(c)	Will the personal information be disclosed under section 33.1(1)(i.1)?			
	Please explain			

If you have not answered "yes" to any of the above authorizations for storage or access of personal information outside Canada or if you require clarification, please contact the Legislation, Privacy and Policy Branch.

VIII RETENTION OF PERSONAL INFORMATION - (Section 31 of the FOIPP Act)

If a public body uses an individual's personal information to make a decision that directly affects the individual, the public body must retain that information for at least one year after using it so that the individual has a reasonable opportunity to obtain access to it.

		Yes	No	n/a
1.	Do you have an approved records retention and disposition schedule?			
2.	Is there a records retention schedule to ensure information used to make a decision that directly affects an individual is retained for at least one year after use?			

If you answered "no" to the above questions, your procedures may need to be revised. Please contact your Records Officer.

Note: Records of provincial public bodies and designated organizations/public bodies cannot be destroyed unless approval is granted under the authority of the *Document Disposal Act*. Please consult with your Records Officer to initiate the records scheduling process.

IX LEGISLATION, PRIVACY AND POLICY BRANCH COMMENTS

X SIGNATURES

PUBLIC BODY APPROVAL:

Program Manager	Signature	Date
Ministry Contact Responsible for Systems Maintenance and Security	Signature	Date
Legislation, Privacy and Policy Branch Office of the Chief Information Officer Ministry of Technology, Innovation and Citizens' Services	Signature	Date
Assistant Deputy Minister or Equivalent	Signature	Date

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PRIVACY IMPACT ASSESSMENT
Initiative Update

This document is used for a change to an initiative involving the collection, use, disclosure, security, storage, accuracy, correction, or retention of personal information where a PIA has already been completed. If a change does not involve one of these elements, then an updated PIA is not needed. If the change involves many of these elements, you may need to prepare a new PIA instead of using this document. For any questions regarding this document, please contact the Legislation, Privacy, and Policy Branch at (250) 356-1851 or privacy.helpline@gov.bc.ca.

1. Title of original PIA and any number assigned to original PIA

TACS V3 PIA

2. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	TACS Business Unit
Initiative Title	TACS V3 Decommissioning

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

(This should be the name of the individual most qualified to respond to questions regarding the revision).

Name, Title	Richard Barlow
Branch/Section	Information Management Branch/Corporate Services Division
Phone Number	250 208-0031
E-Mail	richard.barlow@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		x
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		x

5. Description of the revision.

The purpose of this PIA update is to provide a PIA record of the retirement and decommissioning of the Ministry of Finance TACS V3 system. A PIA was completed when TACS V3 was implemented.

Ministry of Finance completed the upgrade of the TACS application to support the implementation of the new Provincial Sales Tax and migration of all remaining tax acts and functionality off the V3 platform.

FIN13029 PIA has been completed for TACS V9 and is being updated using PIA Initiative Update Templates. TACS supports several ministry programs with new programs scheduled for on-boarding. Program PIAs are either complete or are underway.

Information required for tax services and administration has been migrated to TACS V9. TACS V3 system is now decommissioned.

Decommissioning means that the TACS Application and all its interfaces are no longer usable.

Work included:

Decommissioning environments:

- Development, UIT, Training environments
- Staging environment
- Production environment

Decommissioning external interfaces including:

- BC Mail
- Corporate Accounting System (CAS)
- Coloured Fuel Seller Web Interface
- Creditron
- Dexter
- eCapture
- Energy Credit Supplier Online Submission
- FAX Nil
- SQUID
- Insight

Infrastructure decommissioning included:

- Deleting all database data
- Recycling server hardware except the hard drives
- Reformatting (deleting all data) all hard drives and shredding the discs / platters

Converting data from V3 to V9

Converting TACS V3 letters into a format usable in TACS V9

Final backup of TACS v3 server disk drives saved to tape and stored at government backup location until 2023.

Ministry Comments:

Legislation, Privacy, and Policy Branch Review and Comments:

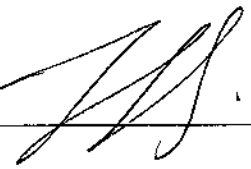
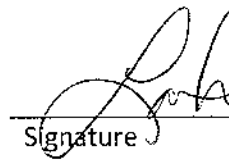
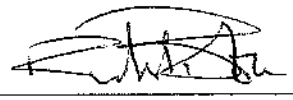
Eileen Padgett
Legislation, Privacy, and Policy Branch
Office of the Chief Information Officer
Ministry of Citizens Services and Open Government

E Padgett
Signature

Sept. 9, 2014
Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Tim Formed.		August 26, 2014.
Director, Operational Support Services	Signature	Date
Louise Lam		Aug. 27, 2014.
Program Manager	Signature	Date
RICHARD BARLOW		August 26, 14
Ministry Contact Responsible for Systems Maintenance and Security	Signature	Date
Not required for this PIA		
Assistant Deputy Minister or Equivalent	Signature	Date

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PRIVACY IMPACT ASSESSMENT
Initiative Update

This document is used for a change to an initiative involving the collection, use, disclosure, security, storage, accuracy, correction, or retention of personal information where a PIA has already been completed. If a change does not involve one of these elements, then an updated PIA is not needed. If the change involves many of these elements, you may need to prepare a new PIA instead of using this document. For any questions regarding this document, please contact the Legislation, Privacy, and Policy Branch at (250) 356-1851 or privacy.helpline@gov.bc.ca.

1. Title of original PIA and any number assigned to original PIA
FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Finance
Division	Revenue
Branch/Section	Income Taxation/Income Tax Advisory and Intergovernmental Relations
Initiative Title	Taxpayer Administration , Compliance and Services (TACS) System Version 9 Upgrade for the Temporary Education Support for Parents Program (TESP)
PIA Number	FIN14031

3. Contact Position and/or Name, Telephone Number and E-Mail Address.
(This should be the name of the individual most qualified to respond to questions regarding the revision).

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. Description of the revision.

Change	Brief Description
Storage of personal information	Information, including personal information, collected by the Income Taxation Branch to administer the TESP will be stored in version 9 of TACS System

6. Purpose/Objectives of the revision (if statutory, provide citation).

The TESP was introduced to ease the impact on parents from the school closures in British Columbia due to the labour disruption between the British Columbia Teachers Federation and the BC Public Schools Employers Association. The TESP consists of a payment to parents in order to offset the additional cost of learning and supervision incurred by parents during the school closures. Under the TESP, parents will receive $40 per day for each child under the age of 13 attending a public school in British Columbia for the duration of the labour disruption from September 2, 2014 up to and including the day the teachers ratify an agreement.

The Income Taxation Branch (ITB) is responsible for administering the TESP. To facilitate the administration of this program, the TESP program will be onboarded into an existing business application: TACS, version 9. New functionality has been developed in the TACS V9 in order to enable the administration of the program, including components to process registrations, share information with the Ministry of Education and issue payments. The information collected by ITB from both the parents of eligible children and from the Ministry of Education will be in accordance with FOIPP Act.

7. What are the potential impacts of this proposal?
(Include privacy impacts in this description).

Personal information relating to both the parent and the eligible student will be collected by ITB using either an online application system or a hardcopy application form.

The personal information relating to the eligible students will be disclosed by ITB to EDUC in order to validate the information and confirm eligibility for the payment. Administrators in EDUC will be provided with access to TACS and after review of the eligible student's information, will indicate whether or not the information provided by the parent and disclosed by ITB to EDUC is accurate. More specifically, the transmission process between ITB and EDUC will be as follows:

Output Files to EDUC

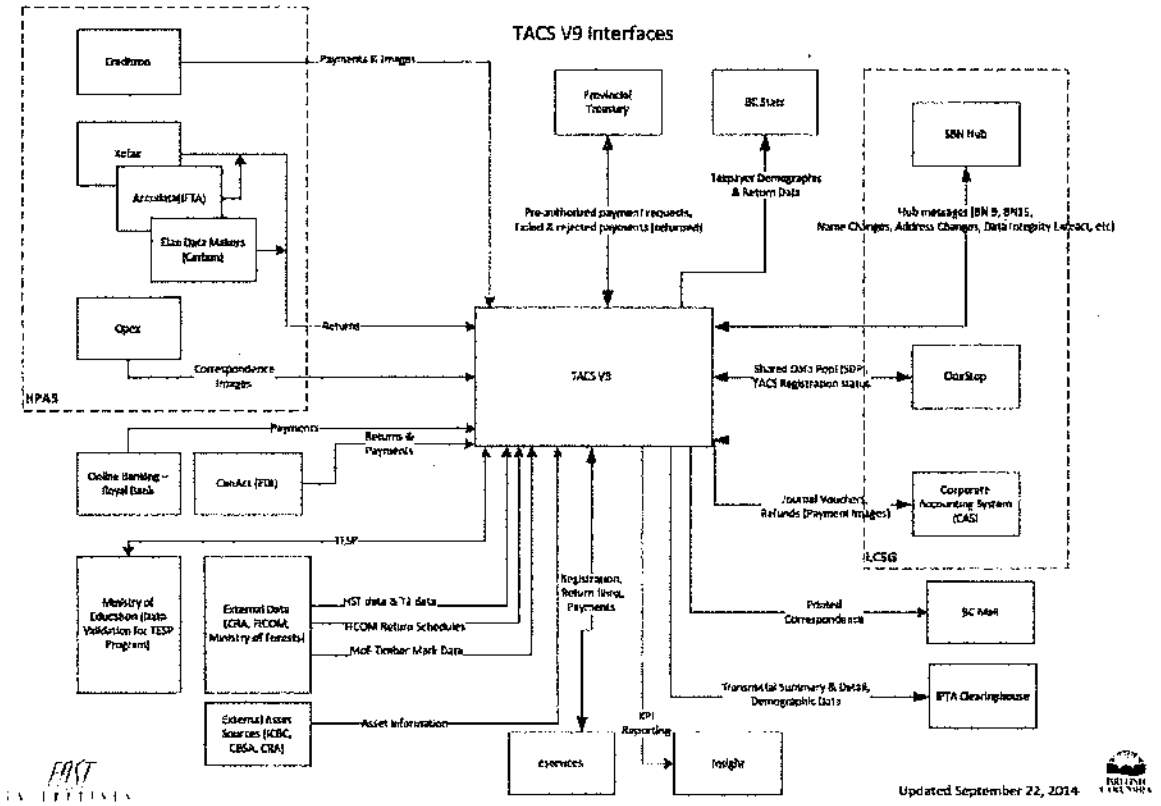
TACS will generate output files for EDUC and store them in the TACS File System database. Access to these files will be secured using TACS role security. Privileged EDUC staff will log into TACS and access a list of these files which are sorted by date, and export them from the TACS application to a designated pickup folder for the EDUC application (safeguards will be in place to prevent access to

other data in TACS). Once "exported", EDUC staff will add a note to the TACS File Detail screen confirming their activity. Files stored in TACS database are encrypted at rest and in transit from the file database to the viewing screen from which the EDUC staff are exporting.

Input Files from EDUC

TACS will store receipt files from EDUC in the TACS System database. Access to these files will be secured using TACS role security. Privileged EDUC staff will log into TACS and access a file list specifically configured for them that will enable them to upload files from their system into TACS. Once uploaded (like an image/attachment/file) the data is secured and encrypted within the TACS file system database. Processing and validation of the file that has been uploaded will be performed on the next available nightly batch window.

Updates to TACS Interfaces



Two new interfaces were implemented as part of the onboarding of TESP into TACS:

1. An external interface allowing parents to register for the TESP was developed: https://www.etax.gov.bc.ca/btp/tesp/_/
2. An internal interface was also developed to enable administration of the program. This interface includes functionality to view and edit registrations as well as a component to administer payments.

Ministry Comments

The authorities providing for the collection, use and disclosure of information collected by the Income Taxation Branch for the purposes of administering the TESP are outlined in the relevant program Privacy Impact Assessment, FIN14020.

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are also in place to ensure the accuracy of personal information. See FIN13029 TACS R2 PIA.

To help mitigate the risks of unauthorized access or disclosure of personal information by program administrators for personal purposes as well a parent or student's personal information being compromised when exchanged with another party, ITB adheres to the existing policies and procedures and current safeguards in place to limit these risks. These procedures, which are a part of TACS include the tracking and monitoring of each administrator's access. Also each administrator is required to complete the Oath of Employment.

Privacy and Legislation Branch Comments:

Eileen Padgett — Signature — November 25, 2014

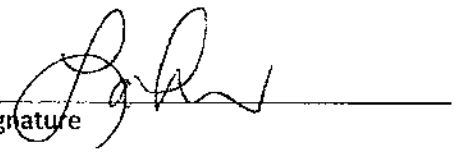
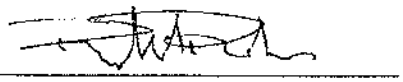
Privacy and Legislation Branch
Office of the Chief Information Officer
Ministry of Technology, Innovation,
Citizens' Services

Signature

Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam Program Manager	 Signature	Oct 29/14 Date
Richard Barlow Ministry Contact Responsible for Systems Maintenance and Security [for changes to security, an upgrade to an existing system or change from face-to-face to online services]	 Signature	Oct 29/14 Date
Elan Syme Assistant Deputy Minister or Equivalent	Elan Syme Signature	Nov 17/14 Date

PRIVACY IMPACT ASSESSMENT
Initiative Update

This document is used for a change to an initiative involving the collection, use, disclosure, security, storage, accuracy, correction, or retention of personal information where a PIA has already been completed. If a change does not involve one of these elements, then an updated PIA is not needed. If the change involves many of these elements, you may need to prepare a new PIA instead of using this document. For any questions regarding this document, please contact the Legislation, Privacy, and Policy Branch at (250) 356-1851 or privacy.helpline@gov.bc.ca.

1. **Title of original PIA and any number assigned to original PIA**
FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. **Ministry/Public Body and Program Area.**

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Receivables Management Office - Collections & Loan Management Group (CLMG)
Initiative Title	TACS V9 Upgrade for the Revenue Transformation Initiative (RTI) Phase 1 Rollout 2 Non Tax Operations (NTO)

3. **Contact Position and/or Name, Telephone Number and E-Mail Address.**
(This should be the name of the individual most qualified to respond to questions regarding the revision).

Name, Title	Louise Lam
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

4. **Common or Integrated Program and Data-Linking Initiatives**

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. **Description of the revision.**

{Fill in each relevant box and provide (a) a brief description of the change to the collection, use, disclosure, security, storage, accuracy, correction or retention of personal information, and (b) the authority under the FOIPP Act or other rationale by which the change should be permitted.}

You may remove the rows which do not apply in the table below.

Change	Brief Description	FOIPP Authority / Rationale in Brief
collection of personal information	Clarification; several elements of personal information listed in FIN13029 PIA are not relevant nor are they collected for the purposes of administering the non-tax portfolios. Below is an accurate list of personal information elements collected for non-tax purposes: ▪ Current and historic; surname, given name, middle name(s), nicknames(s). ▪ Name of spouse, next of kin or care of (c/o) name. ▪ Date of birth, date of death ▪ Gender ▪ Current and historic; occupation, name of employer, contact info for employer ▪ Current, last known and previous residential, business and email address(es), care of (c/o) phone numbers ▪ Current, last known and previous residential and business phone and facsimile numbers, care of (c/o) phone numbers ▪ Account/file/reference number, Social Insurance Number (SIN), Personal Health Number (PHN), Driver's License number/BD	26(c), 27(1)(b) and 27(1)(c)(iii)

	Identification number, BC Services number, Personal Education Number ▪ Assets, financial institution name, branch, transit and account numbers, liabilities, income, expenses, bankruptcy/insolvency details ▪ Account/file number, account balance and status, payments received, payment arrangements negotiated, effective date of balance, interest/penalties and other associated charges ▪ Debt type, date of last acknowledgment, settlements, write-off and extinguishments, prescribed debt Clarification; several enactments are listed in FIN13029 PIA that are not relevant to the collection of personal information for the purposes of non-tax debt recovery. The *Financial Administration Act (FAA)* & the *Collection and Loan Management Branch* regulation provide authorization.	

6. Purpose/Objectives of the revision (if statutory, provide citation).
(Explain in as much detail as is needed *why* the change is being made and why the initiative will, after the change, continue to comply with the FOIPP Act)

As part of the Revenue Transformation Initiative (RTI) Phase 1, the Receivables Management Office (RMO) obtained approval to develop a new business application for the revenue management and collections of non-tax portfolios administered by the Collection and Loan Management Group (CLMG). Following an expression of interest process, it was determined that TACS version 9 would best meet the needs of CLMG.

Storing on TACS version 9, the information collected will be in accordance with the legislative provisions set out in both the Financial Administration Act (FAA) and FOIPPA. Specifically, the information will be accessed on a need to know basis. Also, each user's access will be tracked and monitored to help reduce the risk of unauthorized use of personal information.

7. What are the potential impacts of this proposal?
(Include privacy impacts in this description).

Business information and personal information is collected, used and disclosed for the purpose of managing aged receivables and debt recovery of public funds.

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as client's personal information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit these risks. To uphold the confidentiality clauses within the taxation statutes, the TACS V9 built for the management and collection of non-tax portfolios has included the segregation of data to prevent the CLMB from accessing accounts under the various tax portfolios. Also the V9 platform has a built-in security matrix that is attached to roles and responsibilities and is discoverable through reporting capabilities. This is part of the risk mitigation process.

We will be leveraging current safeguards and no additional security protection is proposed. Employees must complete an Oath of Employment and when data is provided to another party transmission is encrypted and over a secure line.

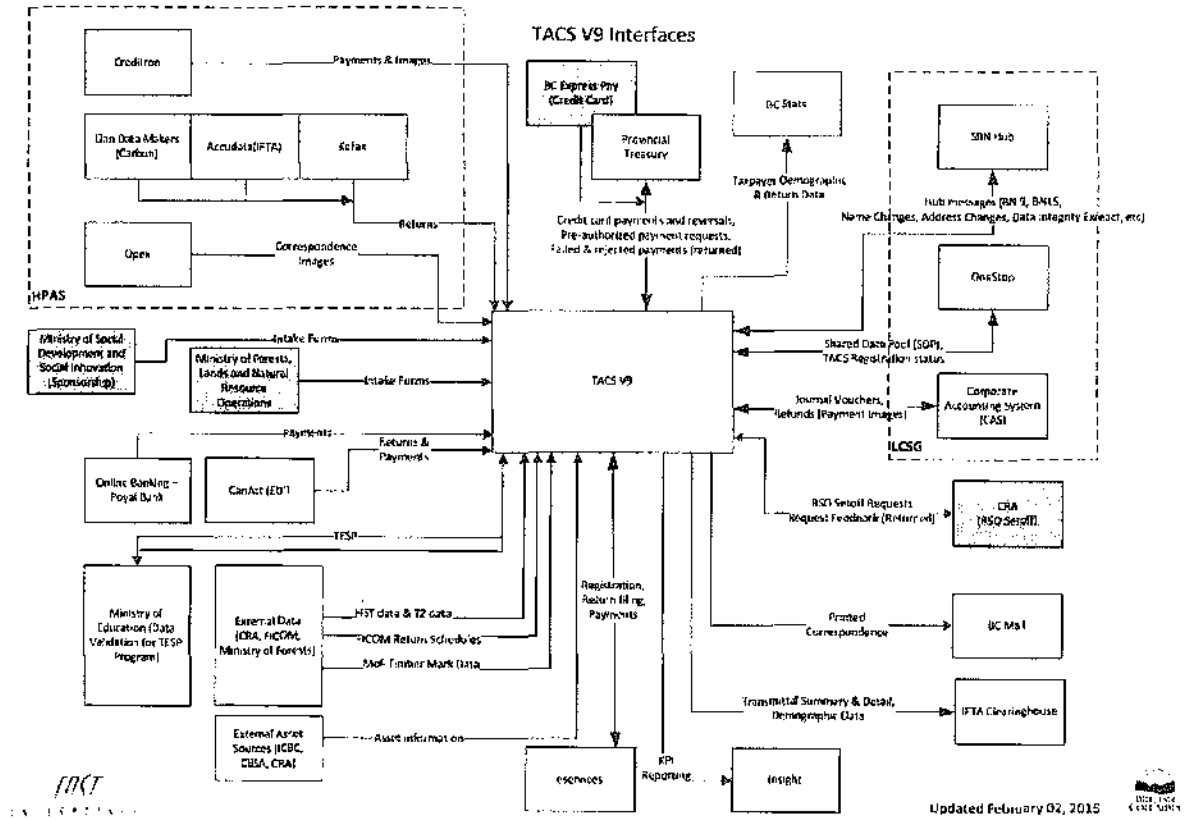
Ministry Comments:

The authorities providing for the collection, use and disclosure of the information utilized by the Collection and Loan Management Group (CLMG) for the purposes of administering non-tax aged receivables and debt recovery are outlined in the relevant program Privacy Impact Assessment; the development of this PIA is currently underway.

An overarching Information Sharing Agreement is in development and will be designed to supersede all previous ISA's related to the Collection and Loan Management activities.

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are also in place to ensure the accuracy of personal information. See FIN13029 TACS R2 PIA.

Updates to TACS V9 Interfaces



The following new interfaces will be implemented as part of RTI Rollout 2:

- Provincial Treasury – BC Express Pay
  Daily payment files will be received from Provincial Treasury through a flat file interface. These are loaded into GenTax as credit card payments and reversals of previous credit card payments.

Files will be downloaded automatically via a secure FTP server administered by Provincial Treasury.

- Ministry of Forests, Lands, and Natural Resource Operations
  The Ministry will receive batches of non-tax debt intake forms from these ministries to be collected by the Receivables Management Office (RMO).
- Ministry of Social Development and Social Innovation
  The Ministry will receive batches of non-tax debt intake forms from these ministries to be collected by the Receivables Management Office (RMO).
- Canada Revenue Agency – Refund Set-Off Program for Individuals (RSO)
  The Ministry will transmit SIN-inhibited records to add setoff requests. CRA will return feedback on the acceptance of the request and updates when a setoff has occurred.

Legislation, Privacy, and Policy Branch Review and Comments:

Eileen Padgett	E Padgett	**March 13, 2015**
Legislation, Privacy, and Policy Branch Office of the Chief Information Officer Ministry of Citizens Services and Open Government	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Program Manager	Louise Lam Signature	Mar 18, 2015 Date
RICHARD BARLOW Ministry Contact Responsible for Systems Maintenance and Security [for changes to security, an upgrade to an existing system or change from face-to-face to online services]	Signature	MARCH 16, 2015 Date
ELAN SYMES Assistant Deputy Minister or Equivalent	Elan Symes Signature	Mar 23 2015 Date

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PRIVACY IMPACT ASSESSMENT
Initiative Update

This document is used for a change to an initiative involving the collection, use, disclosure, security, storage, accuracy, correction, or retention of personal information where a PIA has already been completed. If a change does not involve one of these elements, then an updated PIA is not needed. If the change involves many of these elements, you may need to prepare a new PIA instead of using this document. For any questions regarding this document, please contact the Legislation, Privacy, and Policy Branch at (250) 356-1851 or privacy.helpline@gov.bc.ca.

1. Title of original PIA and any number assigned to original PIA

FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Receivables Management Office - Collections & Loan Management Group (CLMG)
Initiative Title	TACS V9 Upgrade for the Revenue Transformation Initiative (RTI) Phase 1 Rollout 2 Non Tax Operations (NTO)

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

(This should be the name of the individual most qualified to respond to questions regarding the revision).

Name, Title	Louise Lam
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. Description of the revision.

{Fill in each relevant box and provide (a) a brief description of the change to the collection, use, disclosure, security, storage, accuracy, correction or retention of personal information, and (b) the authority under the FOIPP Act or other rationale by which the change should be permitted.}

You may remove the rows which do not apply in the table below.

Change	Brief Description	FOIPP Authority / Rationale in Brief
collection of personal information	Clarification; several elements of personal information listed in FIN13029 PIA are not relevant nor are they collected for the purposes of administering the non-tax portfolios. Below is an accurate list of personal information elements collected for non-tax purposes: ▪ Current and historic; surname, given name, middle name(s), nicknames(s). ▪ Name of spouse, next of kin or care of (c/o) name. ▪ Date of birth, date of death ▪ Gender ▪ Current and historic; occupation, name of employer, contact info for employer ▪ Current, last known and previous residential, business and email address(es), care of (c/o) phone numbers ▪ Current, last known and previous residential and business phone and facsimile numbers, care of (c/o) phone numbers ▪ Account/file/reference number, Social Insurance Number (SIN), Personal Health Number (PHN), Driver's License number/BD	26(c), 27(1)(b) and 27(1)(c)(iii)

	Identification number, BC Services number, Personal Education Number ▪ Assets, financial institution name, branch, transit and account numbers, liabilities, income, expenses, bankruptcy/insolvency details ▪ Account/file number, account balance and status, payments received, payment arrangements negotiated, effective date of balance, interest/penalties and other associated charges ▪ Debt type, date of last acknowledgment, settlements, write-off and extinguishments, prescribed debt Clarification; several enactments are listed in FIN13029 PIA that are not relevant to the collection of personal information for the purposes of non-tax debt recovery. The *Financial Administration Act (FAA)* & the *Collection and Loan Management Branch* regulation provide authorization.	

6. Purpose/Objectives of the revision (if statutory, provide citation).
(Explain in as much detail as is needed *why* the change is being made and why the initiative will, after the change, continue to comply with the FOIPP Act)

As part of the Revenue Transformation Initiative (RTI) Phase 1, the Receivables Management Office (RMO) obtained approval to develop a new business application for the revenue management and collections of non-tax portfolios administered by the Collection and Loan Management Group (CLMG). Following an expression of interest process, it was determined that TACS version 9 would best meet the needs of CLMG.

Storing on TACS version 9, the information collected will be in accordance with the legislative provisions set out in both the Financial Administration Act (FAA) and FOIPPA. Specifically, the information will be accessed on a need to know basis. Also, each user's access will be tracked and monitored to help reduce the risk of unauthorized use of personal information.

7. What are the potential impacts of this proposal?
(Include privacy impacts in this description).

Business information and personal information is collected, used and disclosed for the purpose of managing aged receivables and debt recovery of public funds.

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as client's personal information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit these risks. To uphold the confidentiality clauses within the taxation statutes, the TACS V9 built for the management and collection of non-tax portfolios has included the segregation of data to prevent the CLMB from accessing accounts under the various tax portfolios. Also the V9 platform has a built-in security matrix that is attached to roles and responsibilities and is discoverable through reporting capabilities. This is part of the risk mitigation process.

We will be leveraging current safeguards and no additional security protection is proposed. Employees must complete an Oath of Employment and when data is provided to another party transmission is encrypted and over a secure line.

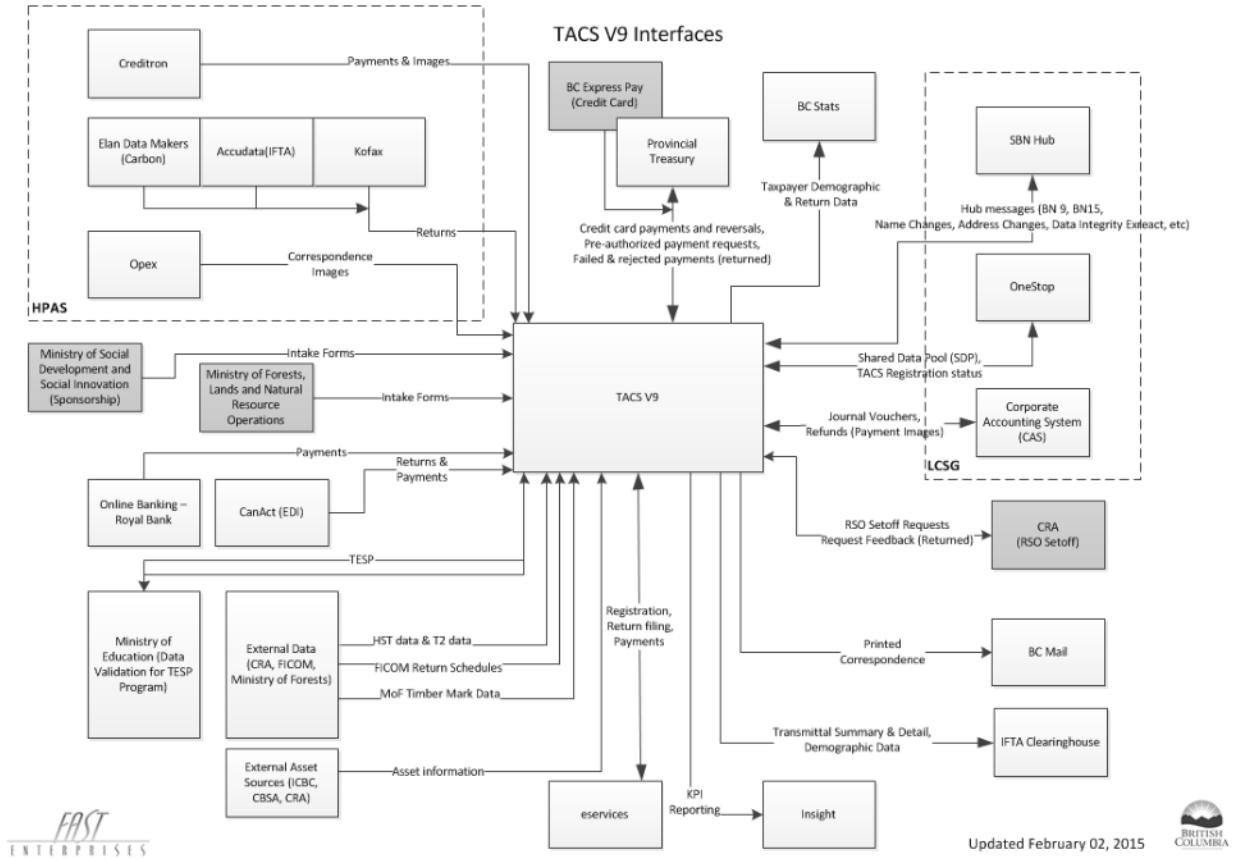
Ministry Comments:

The authorities providing for the collection, use and disclosure of the information utilized by the Collection and Loan Management Group (CLMG) for the purposes of administering non-tax aged receivables and debt recovery are outlined in the relevant program Privacy Impact Assessment; the development of this PIA is currently underway.

An overarching Information Sharing Agreement is in development and will be designed to supersede all previous ISA's related to the Collection and Loan Management activities.

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are also in place to ensure the accuracy of personal information. See FIN13029 TACS R2 PIA.

Updates to TACS V9 Interfaces



The following new interfaces will be implemented as part of RTI Rollout 2:

- Provincial Treasury – BC Express Pay
  Daily payment files will be received from Provincial Treasury through a flat file interface. These are loaded into GenTax as credit card payments and reversals of previous credit card payments.

Files will be downloaded automatically via a secure FTP server administered by Provincial Treasury.

- Ministry of Forests, Lands, and Natural Resource Operations
  The Ministry will receive batches of non-tax debt intake forms from these ministries to be collected by the Receivables Management Office (RMO).
- Ministry of Social Development and Social Innovation
  The Ministry will receive batches of non-tax debt intake forms from these ministries to be collected by the Receivables Management Office (RMO).
- Canada Revenue Agency – Refund Set-Off Program for Individuals (RSO)
  The Ministry will transmit SIN-inhibited records to add setoff requests. CRA will return feedback on the acceptance of the request and updates when a setoff has occurred.

Legislation, Privacy, and Policy Branch Review and Comments:

Eileen Padgett	E Padgett	**March 13, 2015**
Legislation, Privacy, and Policy Branch Office of the Chief Information Officer Ministry of Citizens Services and Open Government	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Program Manager	Signature	Date
Ministry Contact Responsible for Systems Maintenance and Security [for changes to security, an upgrade to an existing system or change from face-to-face to online services]	Signature	Date
Assistant Deputy Minister or Equivalent	Signature	Date

DRAFT

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PRIVACY IMPACT ASSESSMENT
Initiative Update – FIN15061

This document is used for a change to an initiative involving the collection, use, disclosure, security, storage, accuracy, correction, or retention of personal information where a PIA has already been completed. If a change does not involve one of these elements, then an updated PIA is not needed. If the change involves many of these elements, you may need to prepare a new PIA instead of using this document. For any questions regarding this document, please contact the Legislation, Privacy, and Policy Branch at (250) 356-1851 or privacy.helpline@gov.bc.ca.

1. Title of original PIA and any number assigned to original PIA

FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Mineral, Oil and Gas Revenue Branch
Initiative Title	TACS PIA Update for Revenue Transformation Initiative (RTI) Phase 1 Rollout 3 Mineral Tax, Mineral Land Tax, Mine Inspection Fee

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. Description of the revision.

Change	Brief Description	FOIPP Authority / Rationale in Brief
~~Collection and s~~Storage of personal information	Information, including personal information, collected under the *Mineral Tax Act*, RSBC 1996, c. 291 (MTA), the *Mineral Land Tax Act*, RSBC 1996, c.290 (MLTA) and *Mines Fee Regulation*, (MFR) will now be stored in the Taxpayer Administration, Compliance and Services (TACS) System. Below is a list of personal information elements that may be collected and stored for tax and non-tax purposes: • Surname, given name, middle names(s) • Current, last known and previous residential, business and email address(es), phone number(s) • Signature(s) and occupation(s) • Drivers Licence and BCID number(s) • Federal Income Tax filings • Lease, mortgage, strata details	~~As part of the Revenue Transformation Initiative, the Mineral Tax, Mineral Land Tax and Mine Inspection Fee programs are moving from the Mineral, Oil and Gas Revenue Branch's (MOG) systems to the TACS system.~~ ~~Sections 26(a), 26(c), 27(1)(a)(iii), 27(1)(c)(iii), 33.1(1)(i), 33.1(1)(i.1), 33.1(1)(c), 33.1(1)(c.1), 33.2(a), 32(a), and 32(c) provide the authority to collect, use and disclose the information collected to administer the MTA, MLTA and MFR. For additional details, please see comments.~~ S. 30 and 30.1

6. Purpose/Objectives of the revision (if statutory, provide citation).

As part of the Revenue Transformation Initiative (RTI) Phase 1, the Mineral, Oil and Gas Revenue Branch obtained approval to develop a new business application for programs in the MTA, MLTA and the MFR. Following an expression of interest process, it was determined that TACS version 9 would best meet the needs of the Mineral, Oil and Gas Revenue Branch in respect of the administration of MTA, MLTA and the MFR.

~~Storing on TACS version 9, the information collected under the MTA, MLTA and the MFR will be in accordance with both the legislative provisions set out in each statute along with the FOIPP Act. Specifically, the information will be accessed on a need to know basis. Also, each user's access will be tracked and monitored to help reduce the risk of unauthorized use of personal information.~~

7. What are the potential impacts of this proposal?

The authorities providing for the collection, use and disclosure of information collected by the Mineral, Oil and Gas Revenue Branch for the purposes of administering the MTA, MLTA and the MFR have already been assessed. These are outlined in the relevant program Privacy Impact Assessments, FIN 15039, FIN 15053 and FIN 15052, respectively.

The only change is that the information will now be stored in TACS.

The policies and procedures in place for the security, storage and retention of personal information in TACS have already been assessed in FIN13029 TACS R2 PIA. Those policies and procedures do not differ for this initiative.

~~Business information and personal information is collected, used and disclosed for the purpose of administering the MTA, MLTA and the MFR. This information will be stored in TACS.~~

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as client's personal information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit these risks. For example, the information will be accessed on a need to know basis. Also, each user's access will be tracked and monitored to help reduce the risk of unauthorized use of personal information. ~~We will be leveraging current safeguards and no additional security protection is proposed.~~ Additioanlly, e~~E~~mployees must complete an Oath of Employment and when data is provided to another party transmission is encrypted and over a secure line.

8. Updates to TACS Interfaces

Two TACS interfaces will need to be updated as part of this initiative. The interfaces provide for the transmission of information from the Mineral, Oil and Gas program into the TACS system. The two new interfaces are:

~~The following interfaces will be implemented as part of RTI Rollout 3:~~

- MEM – Mine Management System
  - Daily Mine registration information from Ministry of Energy and Mines will be~~,~~ transmitted through a web service on MEM's side. ~~It~~ The information indicates which mines are liable to pay Mine Inspection Fee, and who is the license holder at the time. Changes are loaded into TACS, and create work items and cases depending on the type of change.

- LTSA – Land Title Information for MLT
  - Daily Land Title and Charge information from LTSA will be ~~,~~ transmitted through a FTP file transfer in an XML format. It notifies TACS of changes to Land Titles and Charges on Mineral Land Tax rolls. Changes are loaded into TACS, and create work items and cases depending on the type of change.

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Commented [MEF1]: You told me that this is a well-established transfer system. Please describe some of the basic security features in place.

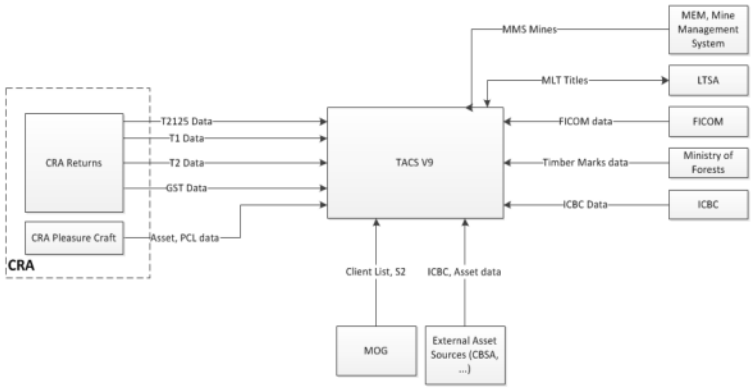
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Commented [MEF2]: Please describe some of the basic security features.

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TACS V9 Interfaces - Warehouse



Updated August 19, 2015

Ministry Comments:

~~The authorities providing for the collection, use and disclosure of information collected by the Mineral, Oil and Gas Revenue Branch for the purposes of administering the MTA, MLTA and the MFR are outlined in the relevant program Privacy Impact Assessments, FIN 15039, FIN 15053 and FIN 15052, respectively.~~

~~The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are also in place to ensure the accuracy of personal information. See FIN13029 TACS R2 PIA.~~

Legislation, Privacy, and Policy Branch Review and Comments:

Mark Feldthusen Privacy Analyst Legislation, Privacy, and Policy Branch Office of the Chief Information Officer Ministry of Citizens Services and Open Government	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam, Manager TACS Business Unit Revenue Division Ministry of Finance	Signature	Date
Ministry Contact Responsible for Systems Maintenance and Security [for changes to security, an upgrade to an existing system or change from face-to-face to online services]	Signature	Date
Assistant Deputy Minister or Equivalent	Signature	Date

Commented [MEF3]: Was a security person involved?

Commented [MEF4]: Please decide who you want to sign.

DRAFT

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PRIVACY IMPACT ASSESSMENT
Initiative Update – FIN15061

1. Title of original PIA and any number assigned to original PIA

FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Mineral, Oil and Gas Revenue Branch
Initiative Title	TACS PIA Update for Revenue Transformation Initiative (RTI) Phase 1 Rollout 3 Mineral Tax, Mineral Land Tax, Mine Inspection Fee

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. Description of the revision.

Change	Brief Description	FOIPP Authority / Rationale in Brief
Storage of personal information	Information, including personal information, collected under the *Mineral Tax Act*, RSBC 1996, c. 291 (MTA), the *Mineral Land Tax Act*, RSBC 1996, c.290 (MLTA) and *Mines Fee Regulation*, (MFR) will now be stored in the Taxpayer Administration, Compliance and Services (TACS) System. Below is a list of personal information elements that may be stored for tax and non-tax purposes: • Surname, given name, middle names(s) • Current, last known and previous residential, business and email address(es), phone number(s) • Signature(s) and occupation(s) • Drivers Licence and BCID number(s) • Federal Income Tax filings • Lease, mortgage, strata details	Sections 30 and 30.1 of FOIPPA

6. Purpose/Objectives of the revision (if statutory, provide citation).

As part of the Revenue Transformation Initiative (RTI) Phase 1, the Mineral, Oil and Gas Revenue Branch obtained approval to develop a new business application for programs in the MTA, MLTA and the MFR. Following an expression of interest process, it was determined that TACS version 9 would best meet the needs of the Mineral, Oil and Gas Revenue Branch in respect of the administration of MTA, MLTA and the MFR.

7. What are the potential impacts of this proposal?

The authorities providing for the collection, use and disclosure of information collected by the Mineral, Oil and Gas Revenue Branch for the purposes of administering the MTA, MLTA and the MFR have already been assessed. These are outlined in the relevant program Privacy Impact Assessments, FIN 15039, FIN 15053 and FIN 15052, respectively.

The only change is that the information will now be stored in TACS.

The policies and procedures in place for the security, storage and retention of personal information in TACS have already been assessed in FIN13029 TACS R2 PIA. Those policies and procedures do not differ for this initiative.

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as client's personal information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit these risks. For example, the information will be accessed on a need to know basis. Also, each user's access will be tracked and monitored to help reduce the risk of unauthorized use of personal information. Additionally, employees must complete an Oath of Employment and when data is provided to another party transmission is encrypted and over a secure line.

8. Updates to TACS Interfaces

Two TACS interfaces will need to be updated as part of this initiative. The interfaces provide for the transmission of information from the Mineral, Oil and Gas program into the TACS system. The two new interfaces are:

- MEM – Mine Management System

  Daily Mine registration information from Ministry of Energy and Mines (MEM) will be transmitted in a file via a web service on running on the MEM web server. The information indicates which mines are liable to pay Mine Inspection Fee, and who is the license holder at the time. Changes are loaded into TACS, and create work items and cases depending on the type of change.

  Security safeguards include:
  1. The file transfer is contained inside SPAN/BC, and protected by government's perimeter defences and monitoring systems. At no time does the file transit the Internet.
  2. Only the TACS application IP address is able to connect to the MEM web server and vice versa. This is controlled via firewall rules limiting access from one IP only. In this way, only the TACS application is able to retrieve the file from the MEM web server.

- LTSA – Land Title Information for MLT

  The Ministry Daily Land Title and Charge information files from LTSA will be transferred to the ministry using the ministry's SFTP (secure FTP) .

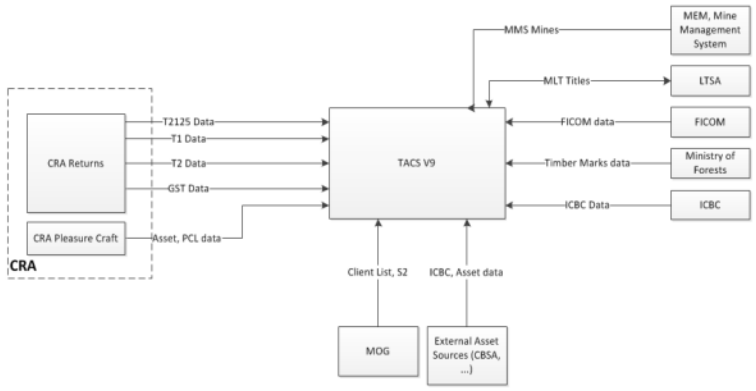
  The file contains changes to Land Titles and Charges on Mineral Land Tax rolls. These changes are loaded into TACS, and create work items and cases depending on the type of change. The ministry uses this information to keep track of owner changes for mining companies in order to operate the Mineral Land Tax.

  Security safeguards include:
  1. The SFTP server is hosted by government and located in government's DMZ (demilitarized zone). Access to the SFTP server is managed by the Ministry of Finance.
  2. LTSA connects to the SFTP server with ID and password and drops the file in a folder designated to only the LTSA file transfer.
  3. The connection between LTSA and the SFTP server is encrypted using SFTP encryption mechanisms.
  4. The folder designated to MEM on the SFTP server is protected by password.

Commented [MEF1]: You told me that this is a well-established transfer system. Please describe some of the basic security features in place.

Commented [MEF2]: Please describe some of the basic security features.

TACS V9 Interfaces - Warehouse



Updated August 19, 2015

IX DMIP OR FOIPP COORDINATOR - REVIEW cont'd

Ministry Comments:

Legislation, Privacy, and Policy Branch Review and Comments:

Mark Feldthusen Privacy Analyst Legislation, Privacy, and Policy Branch Office of the Chief Information Officer Ministry of Citizens Services and Open Government	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam Manager TACS Business Unit Revenue Division Ministry of Finance	Signature	Date
Richard Barlow Ministry Privacy and Information Security Officer Information Management Branch Ministry of Finance	Signature	Date
Elan Symes Assistant Deputy Minister Revenue Division Ministry of Finance	Signature	Date

DRAFT

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PRIVACY IMPACT ASSESSMENT
Initiative Update – FIN15061

1. Title of original PIA and any number assigned to original PIA

FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Mineral, Oil and Gas Revenue Branch
Initiative Title	TACS PIA Update for Revenue Transformation Initiative (RTI) Phase 1 Rollout 3 Mineral Tax, Mineral Land Tax, Mine Inspection Fee

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. Description of the revision.

Change	Brief Description	FOIPP Authority / Rationale in Brief
Storage of personal information	Information, including personal information, collected under the *Mineral Tax Act*, RSBC 1996, c. 291 (MTA), the *Mineral Land Tax Act*, RSBC 1996, c.290 (MLTA) and *Mines Fee Regulation*, (MFR) will now be stored in the Taxpayer Administration, Compliance and Services (TACS) System. Below is a list of personal information elements that may be stored for tax and non-tax purposes: • Surname, given name, middle names(s) • Current, last known and previous residential, business and email address(es), phone number(s) • Signature(s) and occupation(s) • Drivers Licence and BCID number(s) • Federal Income Tax filings • Lease, mortgage, strata details	Sections 30 and 30.1 of FOIPPA

6. Purpose/Objectives of the revision (if statutory, provide citation).

As part of the Revenue Transformation Initiative (RTI) Phase 1, the Mineral, Oil and Gas Revenue Branch obtained approval to develop a new business application for programs in the MTA, MLTA and the MFR. Following an expression of interest process, it was determined that TACS version 9 would best meet the needs of the Mineral, Oil and Gas Revenue Branch in respect of the administration of MTA, MLTA and the MFR.

7. What are the potential impacts of this proposal?

The authorities providing for the collection, use and disclosure of information collected by the Mineral, Oil and Gas Revenue Branch for the purposes of administering the MTA, MLTA and the MFR have already been assessed. These are outlined in the relevant program Privacy Impact Assessments, FIN 15039, FIN 15053 and FIN 15052, respectively.

The only change is that the information will now be stored in TACS.

The policies and procedures in place for the security, storage and retention of personal information in TACS have already been assessed in FIN13029 TACS R2 PIA. Those policies and procedures do not differ for this initiative.

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as client's personal information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit these risks. For example, the information will be accessed on a need to know basis. Also, each user's access will be tracked and monitored to help reduce the risk of unauthorized use of personal information. Additionally, employees must complete an Oath of Employment and when data is provided to another party transmission is encrypted and over a secure line.

8. Updates to TACS Interfaces

Two TACS interfaces will need to be updated as part of this initiative. The interfaces provide for the transmission of information from the Mineral, Oil and Gas program into the TACS system. The two new interfaces are:

- MEM – Mine Management System

  Daily Mine registration information from Ministry of Energy and Mines (MEM) will be transmitted in a file via a web service on running on the MEM web server. The information indicates which mines are liable to pay Mine Inspection Fee, and who is the license holder at the time. Changes are loaded into TACS, and create work items and cases depending on the type of change.

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  1. The file transfer is contained inside SPAN/BC, and protected by government's perimeter defences and monitoring systems. At no time does the file transit the Internet.
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- LTSA – Land Title Information for MLT

  The Ministry Daily Land Title and Charge information files from LTSA will be transferred to the ministry using the ministry's SFTP (secure FTP) .

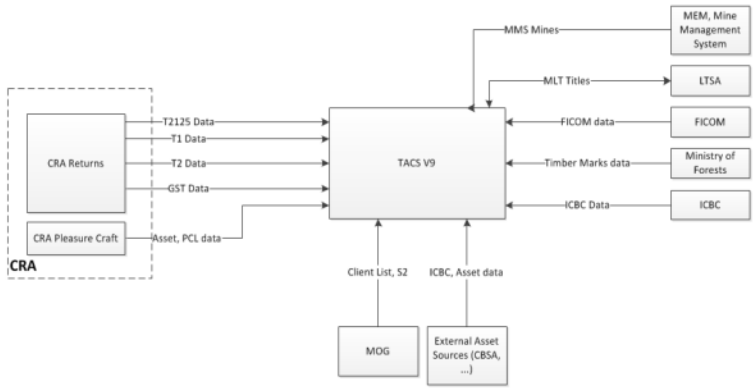
  The file contains changes to Land Titles and Charges on Mineral Land Tax rolls. These changes are loaded into TACS, and create work items and cases depending on the type of change. The ministry uses this information to keep track of owner changes for mining companies in order to operate the Mineral Land Tax.

  Security safeguards include:
  1. The SFTP server is hosted by government and located in government's DMZ (demilitarized zone). Access to the SFTP server is managed by the Ministry of Finance.
  2. LTSA connects to the SFTP server with ID and password and drops the file in a folder designated to only the LTSA file transfer.
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TACS V9 Interfaces - Warehouse



FAST ENTERPRISES

Updated August 19, 2015

BRITISH COLUMBIA

IX DMIP OR FOIPP COORDINATOR - REVIEW cont'd

Ministry Comments:

Legislation, Privacy, and Policy Branch Review and Comments:

Mark Feldthusen Privacy Analyst Legislation, Privacy, and Policy Branch Office of the Chief Information Officer Ministry of Citizens Services and Open Government	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam Manager TACS Business Unit Revenue Division Ministry of Finance	Signature	Date
Richard Barlow Ministry Privacy and Information Security Officer Information Management Branch Ministry of Finance	Signature	Date
Elan Symes Assistant Deputy Minister Revenue Division Ministry of Finance	Signature	Date

DRAFT

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PRIVACY IMPACT ASSESSMENT
Initiative Update – FIN15061

1. Title of original PIA and any number assigned to original PIA

FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Mineral, Oil and Gas Revenue Branch
Initiative Title	TACS PIA Update for Revenue Transformation Initiative (RTI) Phase 1 Rollout 3 Mineral Tax, Mineral Land Tax, Mine Inspection Fee

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
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6. Purpose/Objectives of the revision (if statutory, provide citation).

As part of the Revenue Transformation Initiative (RTI) Phase 1, the Mineral, Oil and Gas Revenue Branch obtained approval to develop a new business application for programs in the MTA, MLTA and the MFR. Following an expression of interest process, it was determined that TACS version 9 would best meet the needs of the Mineral, Oil and Gas Revenue Branch in respect of the administration of MTA, MLTA and the MFR.

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The only change is that the information will now be stored in TACS.

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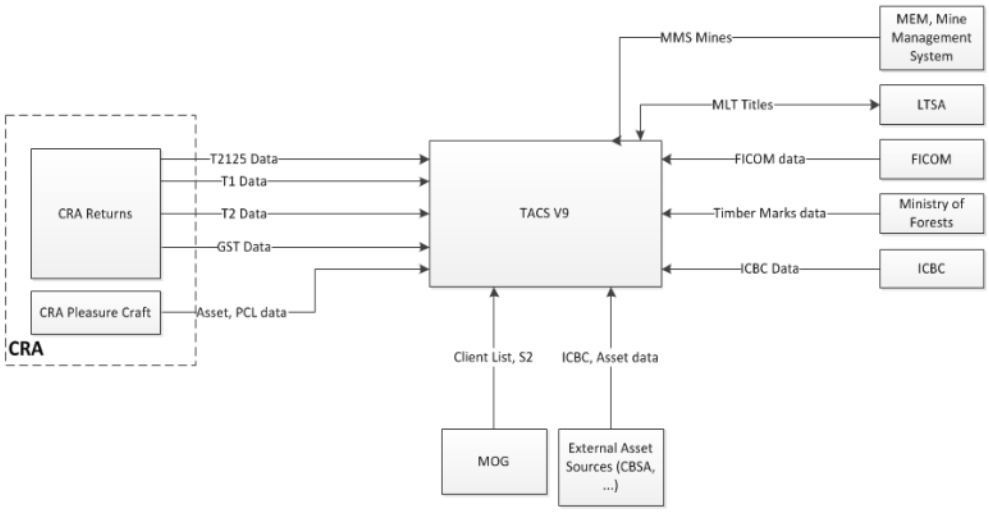
  Security safeguards include:
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- LTSA – Land Title Information for MLT

  The Ministry Daily Land Title and Charge information files from LTSA will be transferred to the ministry using the ministry's SFTP (secure FTP).

  The file contains changes to Land Titles and Charges on Mineral Land Tax rolls. These changes are loaded into TACS, and create work items and cases depending on the type of change. The ministry uses this information to keep track of owner changes for mining companies in order to operate the Mineral Land Tax.

  Security safeguards include:
  1. The SFTP server is hosted by government and located in government's DMZ (demilitarized zone). Access to the SFTP server is managed by the Ministry of Finance.
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Updated August 19, 2015

IX DMIP OR FOIPP COORDINATOR - REVIEW cont'd

Ministry Comments:

Legislation, Privacy, and Policy Branch Review and Comments:



Mark Feldthusen Privacy Analyst Legislation, Privacy, and Policy Branch Office of the Chief Information Officer Ministry of Citizens Services and Open Government	Signature	October 29, 2015 Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam Manager TACS Business Unit Revenue Division Ministry of Finance	Signature	Date
Richard Barlow Ministry Privacy and Information Security Officer Information Management Branch Ministry of Finance	Signature	Date
Elan Symes Assistant Deputy Minister Revenue Division Ministry of Finance	Signature	Date

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PRIVACY IMPACT ASSESSMENT
Initiative Update – FIN15061

1. Title of original PIA and any number assigned to original PIA

FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Mineral, Oil and Gas Revenue Branch
Initiative Title	TACS PIA Update for Revenue Transformation Initiative (RTI) Phase 1 Rollout 3 Mineral Tax, Mineral Land Tax, Mine Inspection Fee

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. Description of the revision.

Change	Brief Description	FOIPP Authority / Rationale in Brief
Storage of personal information	Information, including personal information, collected under the *Mineral Tax Act*, RSBC 1996, c. 291 (MTA), the *Mineral Land Tax Act*, RSBC 1996, c.290 (MLTA) and *Mines Fee Regulation*, (MFR) will now be stored in the Taxpayer Administration, Compliance and Services (TACS) System. Below is a list of personal information elements that may be stored for tax and non-tax purposes: • Surname, given name, middle names(s) • Current, last known and previous residential, business and email address(es), phone number(s) • Signature(s) and occupation(s) • Drivers Licence and BCID number(s) • Federal Income Tax filings • Lease, mortgage, strata details	Sections 30 and 30.1 of FOIPPA

6. Purpose/Objectives of the revision (if statutory, provide citation).

As part of the Revenue Transformation Initiative (RTI) Phase 1, the Mineral, Oil and Gas Revenue Branch obtained approval to develop a new business application for programs in the MTA, MLTA and the MFR. Following an expression of interest process, it was determined that TACS version 9 would best meet the needs of the Mineral, Oil and Gas Revenue Branch in respect of the administration of MTA, MLTA and the MFR.

7. What are the potential impacts of this proposal?

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8. Updates to TACS Interfaces

Two TACS interfaces will need to be updated as part of this initiative. The interfaces provide for the transmission of information from the Mineral, Oil and Gas program into the TACS system. The two new interfaces are:

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  Daily Mine registration information from Ministry of Energy and Mines (MEM) will be transmitted in a file via a web service on running on the MEM web server. The information indicates which mines are liable to pay Mine Inspection Fee, and who is the license holder at the time. Changes are loaded into TACS, and create work items and cases depending on the type of change.

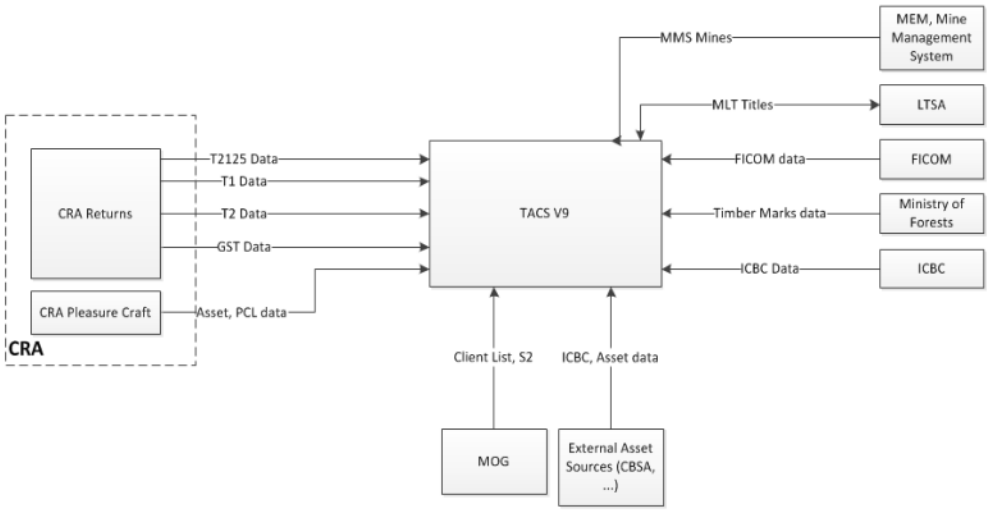
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  The Ministry Daily Land Title and Charge information files from LTSA will be transferred to the ministry using the ministry's SFTP (secure FTP).

  The file contains changes to Land Titles and Charges on Mineral Land Tax rolls. These changes are loaded into TACS, and create work items and cases depending on the type of change. The ministry uses this information to keep track of owner changes for mining companies in order to operate the Mineral Land Tax.

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  1. The SFTP server is hosted by government and located in government's DMZ (demilitarized zone). Access to the SFTP server is managed by the Ministry of Finance.
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  4. The folder designated to MEM on the SFTP server is protected by password.



Updated August 19, 2015

IX DMIP OR FOIPP COORDINATOR - REVIEW cont'd

Ministry Comments:

Legislation, Privacy, and Policy Branch Review and Comments:

Mark Feldthusen Privacy Analyst Legislation, Privacy, and Policy Branch Office of the Chief Information Officer Ministry of Citizens Services and Open Government	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam Manager TACS Business Unit Revenue Division Ministry of Finance	Signature	Date
Richard Barlow Ministry Privacy and Information Security Officer Information Management Branch Ministry of Finance	Signature	Date
Elan Symes Assistant Deputy Minister Revenue Division Ministry of Finance	Signature	Date

DRAFT

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PRIVACY IMPACT ASSESSMENT
Initiative Update – FIN15067

1. Title of original PIA and any number assigned to original PIA
FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Income Taxation Branch
Initiative Title	TACS PIA Update for RITB Decommissioning

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. Description of the revision.

Change	Brief Description	FOIPP Authority / Rationale in Brief
storage of personal information	As part of the Revenue Transformation Initiative (RTI), the information collected under the *Corporation Capital Tax* Act, RSBC 1996, c.73 will be moving from the Revenue Income Taxation Branch (RITB) system to the Taxpayer Administration, Compliance and Services (TACS) system.	Sections 26(a) [sections 18(1) & (2), 21, 22, 24 & 26 of the *Corporation Capital Tax Act*], 26(b), 26(c), 27(1)(b), 32(a), 33.1(1)(c) and 33.1(1)(i.1) of FOIPP Act provide the authority to collect, use and disclose information to administer and enforce the *Corporation Capital Tax Act*. There is no change in the collection, use or disclosure of information as part of the

Commented [AA1]: Please explain the following details of the move:
-Will the information be kept within the same ministry, branch and/or work unit?
-Is it going from physical forms to digitized forms?

		decommissioning of the RITB system.

6. Purpose/Objectives of the revision (if statutory, provide citation).

As part of RTI Rollout 1, the administration of the Logging Tax and Insurance Premium Tax programs were migrated from the RITB system to TACS.

Accounts that met the conversion criteria were converted to TACS in December 2014. The remaining data and images that reside in RITB are currently in read-only mode and used only for historical viewing purposes, and re-printing of historical Notice of Assessment or Reassessment (NOFA) documents. All active processes are now performed in TACS.

The *Corporation Capital Tax Act* imposed a tax on the net paid up capital of large corporations in British Columbia. The Act ceased to apply to all corporations other than Financial Corporations effective September 1, 2002, and was fully repealed for taxation years ending after March 31, 2010.

Corporation Capital Tax (CCT) was not in scope for Rollout 1, as the Act has been repealed. Although repealed, the Act remains active for assessment and audit/refund purposes.

In order to decommission RITB, all remaining Logging Tax, Insurance Premium Tax and CCT data is being moved into TACS for historical viewing purposes.

Please note, the PIA Initiative Update completed October 22, 2014 details the storing of logging tax and insurance premium tax information in TACS. Therefore, the scope of this PIA Initiative Update is solely the moving of the CCT data from RITB to TACS.

7. What are the potential impacts of this proposal?

Information, including limited personal information was collected, and is used and disclosed for the purpose of administering the CCT. This information will be stored in TACS.

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as client's personal information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit these risks. We will be leveraging current safeguards and no additional security protection is proposed. Employees must complete an Oath of Employment and when data is provided to another party transmission is encrypted and over a secure line

Commented [AA2]: What does this mean? Is the other party TACS system?

Commented [AA3]: How is this information transmitted?

8. **Updates to TACS**

As part of the RITB system decommissioning project currently in progress, the historical CCT data is being copied over into the TACS SQL Server database system. This data is being stored in a separate read-only database (GTRTB), within TACS, along with the other decommissioned tax

act data for Logging Tax and Insurance Premium Tax. The same approach has been used before for the decommissioning of TACS V3.

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Ministry Comments:

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are also in place to ensure the accuracy of personal information. See FIN13029 TACS V9 Upgrade PIA.

Legislation, Privacy, and Policy Branch Review and Comments:

Alan Arslan Privacy Analyst and Investigator Legislation, Privacy, and Policy Branch Office of the Chief Information Officer Ministry of Citizens Services and Open Government	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam RTI Senior Project Manager Revenue Programs Division TACS Business Unit	Signature	Date
Richard Barlow Ministry Privacy and Information Security Officer Corporate and Ministry Support Services Information Management Branch	Signature	Date
Doug Foster Assistant Deputy Minister, Strategic Initiatives	Signature	Date

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PRIVACY IMPACT ASSESSMENT
Initiative Update – FIN15067

1. Title of original PIA and any number assigned to original PIA
FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Income Taxation Branch
Initiative Title	TACS PIA Update for RITB Decommissioning

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. Description of the revision.

Change	Brief Description	FOIPP Authority / Rationale in Brief
storage of personal information	As part of the Revenue Transformation Initiative (RTI), the information collected under the *Corporation Capital Tax* Act, RSBC 1996, c.73 will be moving from the Revenue Income Taxation Branch (RITB) system to the Taxpayer Administration, Compliance and Services (TACS) system.	Sections 26(a) [sections 18(1) & (2), 21, 22, 24 & 26 of the *Corporation Capital Tax Act*], 26(b), 26(c), 27(1)(b), 32(a), 33.1(1)(c) and 33.1(1)(i.1) of FOIPP Act provide the authority to collect, use and disclose information to administer and enforce the *Corporation Capital Tax Act*. There is no change in the collection, use or disclosure of information as part of the

		decommissioning of the RITB system.

6. Purpose/Objectives of the revision (if statutory, provide citation).

As part of RTI Rollout 1, the administration of the Logging Tax and Insurance Premium Tax programs were migrated from the RITB system to TACS.

Accounts that met the conversion criteria were converted to TACS in December 2014. The remaining data and images that reside in RITB are currently in read-only mode and used only for historical viewing purposes, and re-printing of historical Notice of Assessment or Reassessment (NOFA) documents. All active processes are now performed in TACS.

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Corporation Capital Tax (CCT) was not in scope for Rollout 1, as the Act has been repealed. Although repealed, the Act remains active for assessment and audit/refund purposes.

In order to decommission RITB, all remaining Logging Tax, Insurance Premium Tax and CCT data is being moved into TACS for historical viewing purposes.

The historical CCT data is being copied from the RITB system to the TACS system. Both systems are owned by the Revenue Division and used by the same branch/work unit.

Please note, the PIA Initiative Update completed October 22, 2014 details the storing of logging tax and insurance premium tax information in TACS. Therefore, the scope of this PIA Initiative Update is solely the moving of the CCT data from RITB to TACS.

7. What are the potential impacts of this proposal?

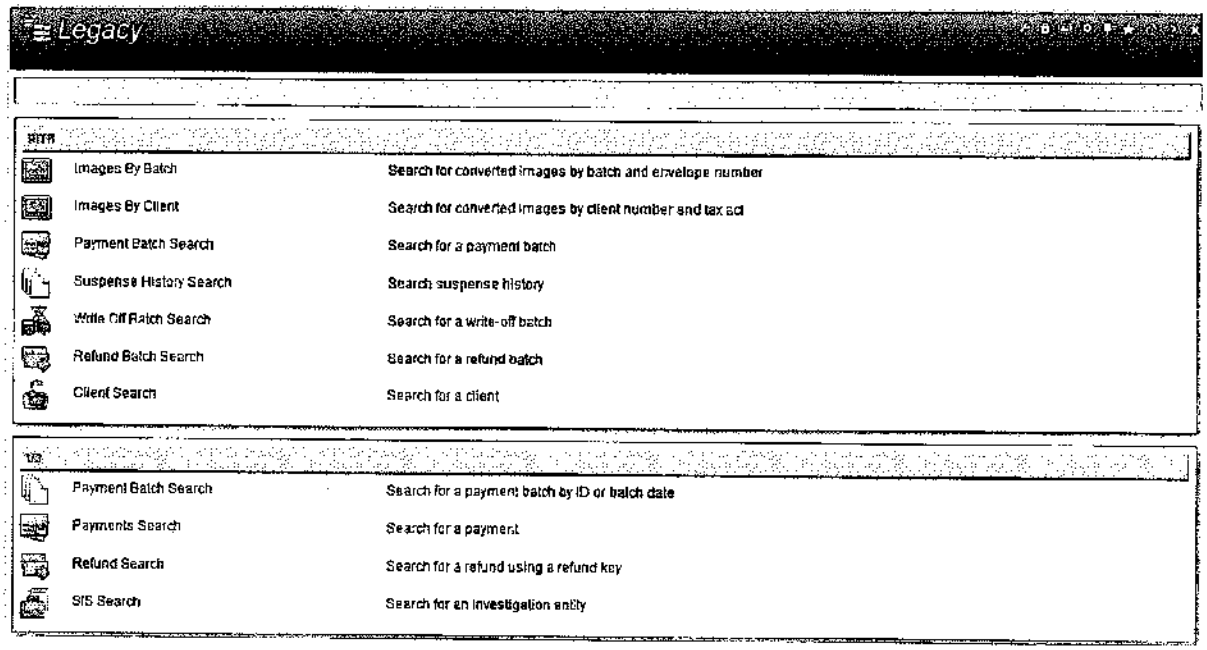
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1. RITB is being retired,
2. Historical Logging Tax, Insurance Premium Tax and CCT data is being moved to TACS, and
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8. Updates to TACS

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Ministry Comments:

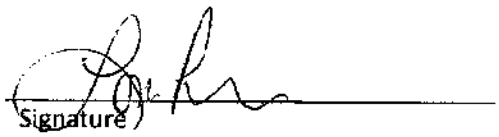
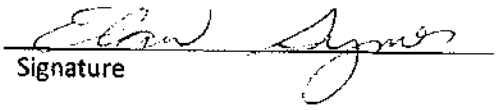
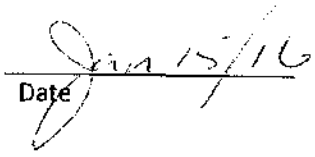
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Legislation, Privacy, and Policy Branch Review and Comments:

		January 11, 2016
Alan Arslan Privacy Analyst and Investigator Privacy Branch Ministry Finance	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam RTI Senior Project Manager Revenue Programs Division TACS Business Unit Ministry of Finance	 Signature	Jan. 13, 2016 Date
Richard Barlow Ministry Privacy and Information Security Officer Corporate and Ministry Support Services Information Management Branch Ministry of Finance	 Signature	January 11, 2016 Date
Elan Symes Assistant Deputy Minister, Revenue Programs Division Ministry of Finance	 Signature	 Date

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PRIVACY IMPACT ASSESSMENT
Initiative Update – FIN15067

1. Title of original PIA and any number assigned to original PIA

FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Income Taxation Branch
Initiative Title	TACS PIA Update for RITB Decommissioning

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
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5. Description of the revision.

Change	Brief Description	FOIPP Authority / Rationale in Brief
storage of personal information	As part of the Revenue Transformation Initiative (RTI), the information collected under the *Corporation Capital Tax* Act, RSBC 1996, c.73 will be moving from the Revenue Income Taxation Branch (RITB) system to the Taxpayer Administration, Compliance and Services (TACS) system.	Sections 26(a) [sections 18(1) & (2), 21, 22, 24 & 26 of the *Corporation Capital Tax Act*], 26(b), 26(c), 27(1)(b), 32(a), 33.1(1)(c) and 33.1(1)(i.1) of FOIPP Act provide the authority to collect, use and disclose information to administer and enforce the *Corporation Capital Tax Act*. There is no change in the collection, use or disclosure of information as part of the

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6. Purpose/Objectives of the revision (if statutory, provide citation).

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In order to decommission RITB, all remaining Logging Tax, Insurance Premium Tax and CCT data is being moved into TACS for historical viewing purposes.

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Please note, the PIA Initiative Update completed October 22, 2014 details the storing of logging tax and insurance premium tax information in TACS. Therefore, the scope of this PIA Initiative Update is solely the moving of the CCT data from RITB to TACS.

7. What are the potential impacts of this proposal?

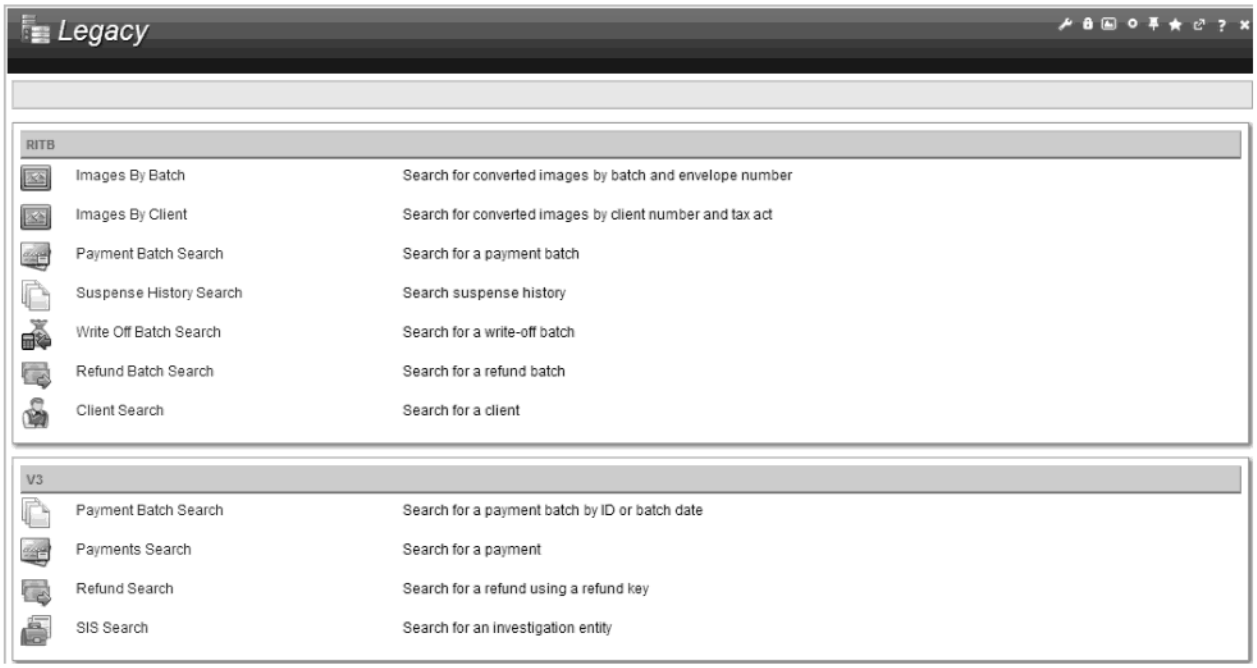
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Ministry Comments:

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are also in place to ensure the accuracy of personal information. See FIN13029 TACS V9 Upgrade PIA.

Legislation, Privacy, and Policy Branch Review and Comments:



		January 11, 2016
Alan Arslan Privacy Analyst and Investigator Privacy Branch Ministry Finance	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam RTI Senior Project Manager Revenue Programs Division TACS Business Unit Ministry of Finance	Signature	Date
Richard Barlow Ministry Privacy and Information Security Officer Corporate and Ministry Support Services Information Management Branch Ministry of Finance	Signature	Date
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PRIVACY IMPACT ASSESSMENT
Initiative Update – FIN15067

1. Title of original PIA and any number assigned to original PIA

FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Income Taxation Branch
Initiative Title	TACS PIA Update for RITB Decommissioning

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

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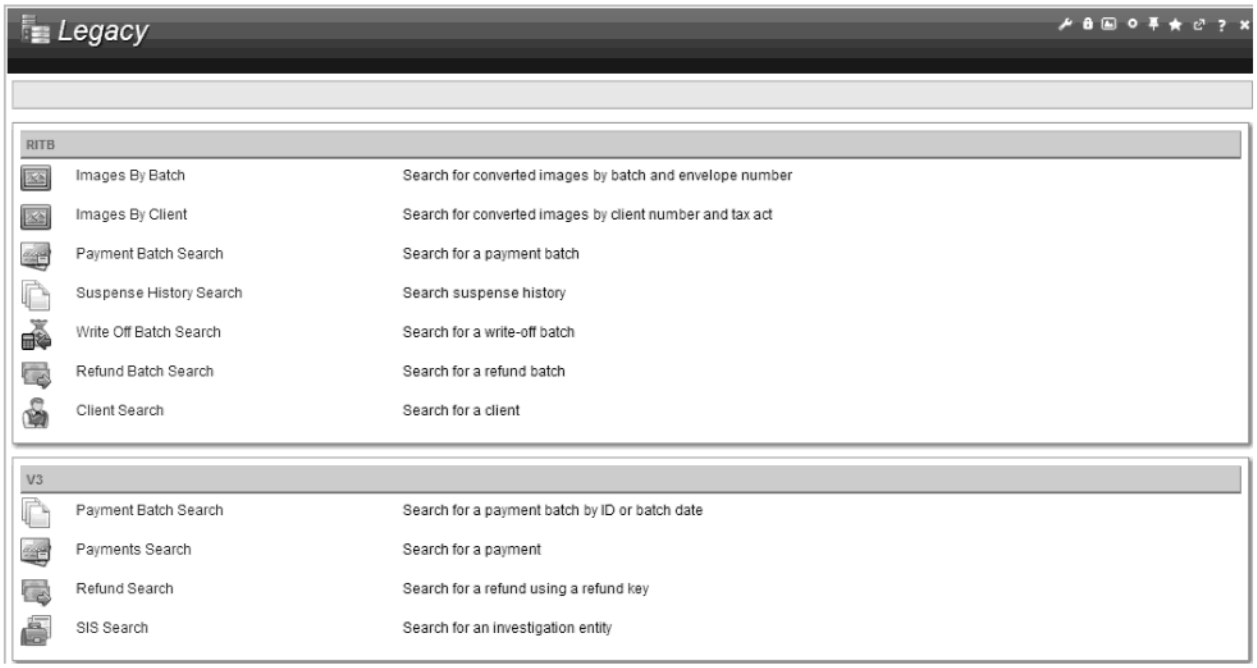
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Legislation, Privacy, and Policy Branch Review and Comments:



		January 11, 2016
Alan Arslan Privacy Analyst and Investigator Privacy Branch Ministry Finance	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam RTI Senior Project Manager Revenue Programs Division TACS Business Unit Ministry of Finance	Signature	Date
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PRIVACY IMPACT ASSESSMENT
Initiative Update – FIN15067

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FIN13029 (OCIO's reference number) – TACS V9 Upgrade

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Ministry	Ministry of Finance
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Name, Title	Louise Lam, Manager
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Commented [AA1]: Please explain the following details of the move:
-Will the information be kept within the same ministry, branch and/or work unit?
-Is it going from physical forms to digitized forms?

Commented [LLF2R1]: The historical CCT data is being copied from the RITB system to the TACS system. Both systems are owned by the Revenue Division and used by the same branch/work unit. The RITB system will be decommissioned in the near future.

Commented [AA3R2]: I am satisfied with this answer.

		decommissioning of the RITB system.

6. Purpose/Objectives of the revision (if statutory, provide citation).

As part of RTI Rollout 1, the administration of the Logging Tax and Insurance Premium Tax programs were migrated from the RITB system to TACS.

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Please note, the PIA Initiative Update completed October 22, 2014 details the storing of logging tax and insurance premium tax information in TACS. Therefore, the scope of this PIA Initiative Update is solely the moving of the CCT data from RITB to TACS.

7. What are the potential impacts of this proposal?

~~Information, including limited personal information was collected, and is used and disclosed for the purpose of administering the CCT. This information will be stored in TACS.~~

~~There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as client's personal information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit these risks. We will be leveraging current safeguards and no additional security protection is proposed. Employees must complete an Oath of Employment and when data is provided to another party transmission is encrypted and over a secure line~~

The previous ministry system RITB is being replaced by the existing system TACS. TACS serves many ministry business programs and this is one of several schedule to be on boarded to TACS.

Data is being copied from RITB to TACS using a carefully managed data ~~a conversion~~extraction process. The ~~conversion~~ extraction process involves preparing the destination database to receive the data correctly, doing several partial conversions, testing accuracy and integrity and

Commented [AA4]: What does this mean? Is the other party TACS system?

Commented [AA5]: How is this information transmitted?

Commented [RB6]: This is not a good paragraph, replaced with new section below.

Commented [AA7R6]: Removed this paragraph.

Commented [LLF8]: Richard, the sentence is not accurate, plz see section 6 for a description of the initiative. Do we even need to say this?

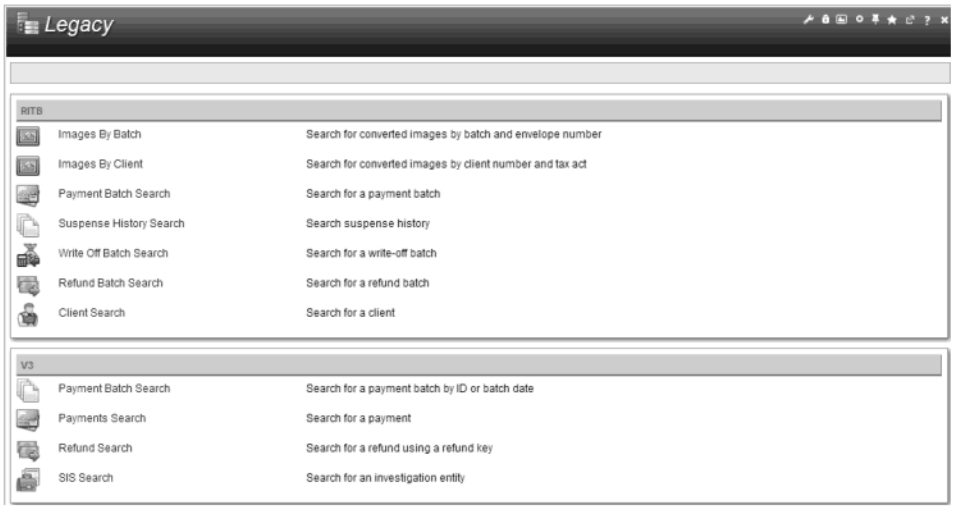
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We recommend the impact on personal information for this initiative is that 1. It is being moved from one technology to another and 2. It will be available for historical viewing purposes ~~processed~~ using the new system (TACS) going forward.

8. **Updates to TACS**

As part of the RITB system decommissioning project currently in progress, the historical CCT data is being copied over into the TACS SQL Server database system. This data is being stored in a separate read-only database (GTRTB), within TACS, along with the other decommissioned tax act data for Logging Tax and Insurance Premium Tax. The same approach has been used before for the decommissioning of TACS V3.

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Legacy
RITB
Images By Batch
Search for converted images by batch and envelope number
Images By Client
Search for converted images by client number and tax act
Payment Batch Search
Search for a payment batch
Suspense History Search
Search suspense history
Write Off Batch Search
Search for a write-off batch
Refund Batch Search
Search for a refund batch
Client Search
Search for a client
V3
Payment Batch Search
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Payments Search
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Refund Search
Search for a refund using a refund key
SIS Search
Search for an investigation entity

Ministry Comments:

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are also in place to ensure the accuracy of personal information. See FIN13029 TACS V9 Upgrade PIA.

Legislation, Privacy, and Policy Branch Review and Comments:

Alan Arslan Privacy Analyst and Investigator Legislation, Privacy, and Policy Branch Office of the Chief Information Officer Ministry of Citizens Services and Open Government	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam RTI Senior Project Manager Revenue Programs Division TACS Business Unit Ministry of Finance	Signature	Date
Richard Barlow Ministry Privacy and Information Security Officer Corporate and Ministry Support Services Information Management Branch Ministry of Finance	Signature	Date
Elan Symes Assistant Deputy Minister, Revenue Programs Division Ministry of Finance	Signature	Date

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

Privacy Impact Assessment for

Liquefied Natural Gas (LNG) Income Tax Program: Registration and Bonding

PIA# FIN16007

Part 1 – General

Name of Ministry:	Finance		
PIA Drafter:	Jessica Kollman, Project Officer, Revenue Division, Income Tax Programs		
Email:	Jessica.Kollman@gov.bc.ca	Phone:	250 953-3093
Program Manager:	Joe Masi, Manager, Corporate Income Tax & Integrated Operations, Revenue Division, Income Taxation Branch		
Email:	Joe.Masi@gov.bc.ca	Phone:	250 387-3320

1. Description of the Initiative

The *Liquefied Natural Gas Income Tax Act*, SBC 2014, c.34 (LNGITA) imposes a tax on income from liquefaction activities at a Liquefied Natural Gas (LNG) facility located in British Columbia (BC). LNG is natural gas that is cooled to liquid for storage and shipment overseas.

LNGITA received royal assent on November 27, 2014, and will be brought into force by regulation. It is anticipated that the Liquefied Natural Gas Income Tax (LNG Income Tax) will become payable for taxation years beginning on, or after, January 1, 2017.

Taxpayers under LNGITA may include individuals, corporations (public and private), partnerships, trusts, First Nation bands, governments, societies or associations. Taxpayers, unless exempt, will be required to register. A separate registration is required for each liquefied natural gas facility in BC where an entity plans to conduct liquefaction activities. Taxpayers must register before they engage in, or earn income from, liquefaction activities in BC. Taxpayers are required to pay tax even if not a Canadian resident or they do not have a permanent establishment in BC. Taxpayers may be required to post a bond as part of the registration process. Registration will be refused if a bond is required and it is not deposited when required.

This component of the LNG Income Tax program also includes responding to LNGITA inquiries and providing tax rulings.

The majority of the information collected, used and disclosed as part of the initiative is business and business contact information. Some personal information regarding taxpayers who are individuals, trusts or partners of a partnership may be collected.

Method of collection will occur through traditional methods, such as paper, phone, mail, fax, email and through the online e-service module (eTaxBC). Additional details about the methods of collection are provided in the Personal Information Flow Table on pages 9-11.

2. Scope of this PIA

This PIA accounts for the registration component of the LNG Income Tax.

This component includes the registration of taxpayers for a Liquefied Natural Gas Income Tax Account, including confirming exemption, and application by taxpayers for a bond, if required. As well, this PIA will account for collection of information for the purposes of providing LNG Income Tax rulings.

An additional PIA will be completed to account for the full implementation of the LNG Income Tax program in late 2016.

The information collected by the Ministry of Finance (FIN) will be stored on the Taxpayer Administration, Compliance and Services (TACS) system. This PIA does not account for the use of the TACS system for LNG Income Tax administration.

Severed rulings will also be published on FIN's website, similar to those that are provided for under the *International Business Activity Act*.

3. Related Privacy Impact Assessments

FIN16008: TACS PIA Update for Liquefied Natural Gas Income Tax – Registration and Bonding. This is an update to FIN13029 (TACS V9 Upgrade).

FIN15008L: A Legislation Privacy Impact Assessment was completed in relation to the *Liquefied Natural Gas Income Tax Act* in January 2014.

4. Elements of Information or Data

The following is a list of the elements of information or data involved in this first component of the LNG Income Tax program:

Direct collection

Two forms, FIN 800, *Registration for Liquefied Natural Gas Income Tax Account* and FIN 801, *Application for Bond*, will be completed as part of the registration process. An additional form, FIN 802, *Authorization or Cancellation of a Representative*, may also be completed at the time of registration or at a later time.

FIN 800 – Application for Liquefied Natural Gas Income Tax Registration:

Business Information

- Legal name
- Name under which business is conducted
- Business Number
- Mailing address
- Contact name
- Telephone number
- Email address
- Website address
- Head office address
- Location of LNG books and records

Entity Type

- Individual, trust, corporation, partnership, other, which may include a First Nation band, government, society or association

Corporation

- Jurisdiction of incorporation
- Country or province/state
- Incorporation number/registration identification number
- Date of incorporation

Partnership or Partner

- Indication of whether the registration is for a partnership or partner
- Partnership name
- Partnership LNG Income Tax Account Number (if known)
- Partnership names and LNG Account Numbers of any additional partnerships operating at the same LNG facility

Liquefaction Activities

- LNG facility name
- Facility number assigned by BC's Oil and Gas Commission
- Indication of whether the applicant is the LNG permit holder for the facility
- Liquefaction activities performed or to be performed at the facility
- Indication of which liquefaction activity will be the main source of revenue
- Date liquefaction activities are expected to commence or commenced at facility

- Indication of whether a separate registration has been completed for another facility and if so, the facility number
- Indication of whether the business is exempt from registering under LNGITA

Supporting Documents Required (may include personal information)

- Supporting documents may be required and may include proof of exemption (for example, a Certificate of Indian Status provided under the federal *Indian Act*), certificate of incorporation, articles of incorporation if the corporation was incorporated outside of BC, partnership agreement (s), schedule of partner names and ownership percentage of each, certificate of amalgamation, joint venture agreement, plot plans describing the LNG facility, process flow diagrams and project description
- Certification and consent of authorized signing authority

If an individual submits a FIN 800, FIN may require supporting documentation, Social Insurance Number, birth date, birth certificate or other government issued identification, to verify the applicant's identity. An applicant may be an individual who is not a Canadian citizen or permanent resident and therefore, a wide range of foreign government issued identification may be collected from the individual.

FIN 801 – Application for Bond:

Applicant Information

- Indication of whether the application is a new application or amendment
- LNG Income Tax Account Number
- Legal name
- Name under which business is conducted
- Business Number
- Mailing address
- Contact name
- Telephone number
- Email address
- Website address
- Head office address
- Location of LNG books and records

Bonding Arrangement Authorization

- Indication of whether a third party bond will be arranged for the account (guarantor)
- Firm name (if applicable)

- Individual first and last name of the authorized bonding representative for the arrangement
- Position or office
- Mailing address
- Telephone number
- Fax number
- Email address
- Authorization of authorized signing authority

Summary of Assets in BC
- Indication of whether there is a permanent establishment in BC
- Description of business assets (including land, improvements, tangible personal property)

Estimated income from BC liquefaction activities at the LNG facility
- Expected revenue, expenses, filing period for years 1 to 4
- Estimated opening balances for the first year, including first year elections (if applicable), including estimated Capital Investment Account (CIA) balance, tangible CIA opening balance, adjusted CIA balance at the end of the previous tax year, net tangible CIA additions, estimated Net Operating Loss Account (NOLA) balance and estimated Tax Pool balance (if applicable)

Ownership/Operator Information
- Indication of whether a toll will be charged to process natural gas for others
- Estimated year that commercial production will commence
- Estimated year of plant payout (cost recovery)
- Estimated year of plant expansion construction start (if applicable)
- Maximum LNG production capacity at LNG plant – Train 1
- Maximum LNG production capacity at LNG plant – Train 2
- Expected production volumes for years 1 to 4

Liquefaction activities (to be completed if activities have changes since registration or the application for bond was submitted)
- Liquefaction activities performed or to be performed at the facility
- Indication of which liquefaction activity will be the main source of revenue
- Indication of whether the applicant is the LNG permit holder

Supporting Documents Required

- A copy of the entity or individual's most recent Canadian federal income tax return (corporate, partnership, trust or personal) or Notice of Assessment
- Copy of most recent financial statements
- Detailed schedule of supporting assets with descriptions (including civic address of property and Parcel Identifier (PID), values and related liabilities
- Organization chart showing controlling and beneficial owners and affiliates
- Certification and consent of authorized signing authority

The LNG registration number, status and effective date will be published on a public website once acceptable bond has been deposited and a registration number issued. Subsequent status changes will also be published as required. Consent allowing for the publishing of this information will be provided on the FIN 800 and FIN 801, in accordance with LNGITA. The purpose of publishing this information on a website is so that taxpayers within the same LNG facility will be able to confirm that the taxpayers they are doing business with are registered for an LNG Income Tax Account.

FIN 802 may be submitted at the time of registration to authorize a representative. It may also be submitted post registration to authorize a representative or later used to cancel a representative.

FIN 802 – Authorization or Cancellation of a Representative:

Taxpayer Information

- Legal name (individual, corporation, trust or partnership)
- Business Number
- Mailing address
- Telephone number
- Fax number
- Email address

Authorization or Cancellation of Representative

- LNG Income Tax Account Number(s)
- Firm name
- Individual first and last name
- Position or title
- Mailing address
- Telephone number
- Fax number
- Email address

- Certification of authorized signing authority

In addition to collecting the above noted information from a taxpayer, where a request for a ruling/interpretation statement is received by FIN, the requesting party will provide sufficient information in order for FIN to be able to provide a ruling/interpretation statement.

Indirect collection

- Tax compliance information in the custody of FIN
- Income Tax compliance information from the Canada Revenue Agency (CRA), as per the Memorandum of Understanding Establishing an Administrative Framework for the General Provision of Information and the Promotion of Cooperation and Mutual Assistance, effective March 29, 2010
- Compliance with royalty payment requirements under the *Petroleum and Natural Gas Act* from the Mineral, Oil and Gas Revenue Branch
- Confirmation from Oil and Gas Commission on required permits
- Corporate information provided through BC Online, or the Business Number Hub, as per the BC Partnership Agreement with the Ministry of Technology, Innovation and Citizens' Services, effective March 19, 2013
- Land Titles information through BC Online
- Credit rating from a credit rating organization such as Moody's or Standard & Poor's
- Personal Information that confirms individuals with a Certificate of Indian Status, as per the Memorandum of Understanding for the Disclosure of Personal Information that Identifies Registered Indians from the Indian Register System for the Purpose of Administering British Columbia Tax Statutes between Indigenous and Northern Affairs Canada and the Government of the Province of British Columbia, as represented by the Ministry of Finance
- Other information deemed necessary by the Commissioner in determining risk in the context of LNGITA

Part 2 – Protection of Personal Information

5. Storage or Access outside Canada

Information will be stored on the TACS system, which is retained within the BC Government servers.

Taxpayers and authorized representatives may access information about the taxpayer's LNG Income Tax Account via eTaxBC, a web page application, and may be accessed outside Canada.

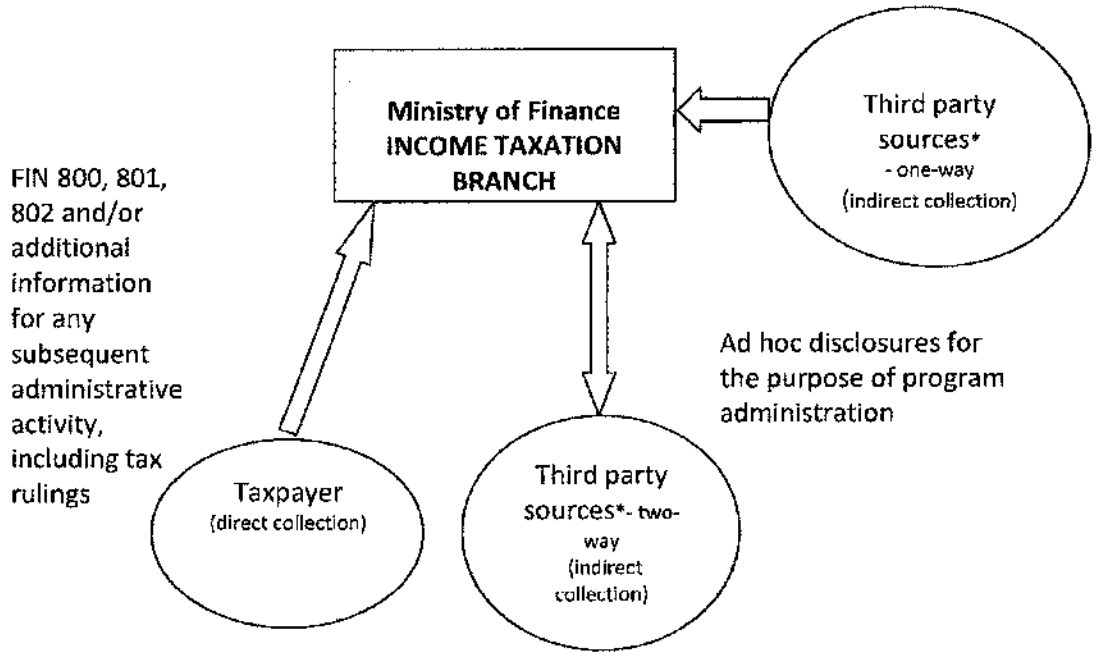
6. Data-linking Initiative*

In FOIPPA, "data linking" and "data-linking initiative" are strictly defined. Answer the following questions to determine whether your initiative qualifies as a "data-linking initiative" under the Act. If you answer "yes" to all 3 questions, your initiative may be a data linking initiative. If so, you will need to comply with specific requirements under the Act related to data-linking initiatives.	
1. Personal information from one database is linked or combined with personal information from another database;	In some instances
2. The purpose for the linkage is different from those for which the personal information in each database was originally obtained or compiled;	no
3. The data linking is occurring between either (1) two or more public bodies or (2) one or more public bodies and one or more agencies.	yes

7. Common or Integrated Program or Activity*

In FOIPPA, "common or integrated program or activity" is strictly defined. Answer the following questions to determine whether your initiative qualifies as "a common or integrated program or activity" under the Act. If you answer "yes" to all 3 of these questions, you must comply with requirements under the Act for common or integrated programs and activities.	
1. This initiative involves a program or activity that provides a service (or services);	no
2. Those services are provided through: (a) a public body and at least one other public body or agency working collaboratively to provide that service; or (b) one public body working on behalf of one or more other public bodies or agencies;	no
3. The common or integrated program/activity is confirmed by written documentation that meets the requirements set out in the FOIPP regulation.	no

8. Personal Information Flow Diagram and/or Personal Information Flow Table



Privacy Impact Assessment for
Liquefied Natural Gas (LNG) Income Tax Program: Registration and Bonding
PIA# FIN16007

*Third parties may include the CRA, Indigenous and Northern Affairs Canada, BC Oil and Gas Commission, Service BC (i.e. BC Registry Services, BC Online), Land Titles, credit reporting agencies.

	Description/Purpose	Type	FOIPPA Authority
1.	Entity registers by completing a FIN 800 and FIN 801/or additional information may be collected for related administrative activity, such as confirming an exemption Information collected in order to respond to an enquiry, including tax rulings and interpretation	Collection	FOIPPA 26(a), 26(c) [LNGITA s.124.21(1)(a) & (b), 124.600(5), LNGITA Regulation s. 11]
2.	An entity may complete a FIN 802 to authorize or cancel a representative to act on its behalf	Collection	FOIPPA 26(a) [LNGITA s.124.409 (6)(d)]
3.	FIN (Income Taxation Branch) collects information from another area in FIN (Mineral, Oil and Gas Revenue Branch) to confirm an individual's history of compliance with the royalty payment requirements under the *Petroleum and Natural Gas Act*	Indirect Collection	FOIPPA 26(a); 27(1)(a) (iii) [LNGITA Regulation s. 11(b)(ii)] 27(1)(b) [33.1(1)(i)/(i.1)]
4.	Information may be collected from third party sources for registration, verifying exemption eligibility and bond administration	Indirect Collection	FOIPPA 26(a) & (c); 27(1)(a)(iii), [LNGITA s.124.409 (4)(c) & (5)]; 27(1)(c)(iv) [LNGITA s. 22, LNGITA Regulation s. 11(f)]
5.	Royalty payment compliance history information will be used for the purpose of risk assessment when determining bond amount	Use	FOIPPA 32(a)

6	Information collected from the CRA and Indigenous and Northern Affairs Canada may be used for the purpose of registration, verifying exemption eligibility and bond administration	Use	FOIPPA 32(a)
7.	Information collected on FIN 800 and FIN 801 is used by FIN to register the entity taxpayer, if eligible, provide a registration number and assess the need for the provision of a bond by a taxpayer and/or FIN uses any additional information provided by taxpayer as part of subsequent administrative activity	Use	FOIPPA 32(a)
8.	Information originally collected under the authority of the *Petroleum and Natural Gas Act* may be disclosed from one branch within FIN (Mineral, Oil and Gas Revenue Branch) to another branch within FIN (Income Taxation Branch) for the purpose of bond administration	Disclosure	FOIPPA 33.1(1)(b); 33.2(c)
9.	Information collected on the FIN 800 or FIN 801 may be disclosed (CRA, Indigenous and Northern Affairs Canada, BC Oil and Gas Commission, Service BC (i.e. BC Registry Services, BC Online), Land Titles, credit reporting agencies) in accordance with LNGITA and where required, an information sharing agreement exists (see Personal Information Flow Diagram above)	Disclosure	FOIPPA 33.1(1)(c) [LNGITA 124.409]
10.	Upon request of taxpayer or authorized representative, information about that taxpayer may be shared to respond to enquiries, including tax rulings and interpretation statements	Disclosure	FOIPPA 33.1(7); 33.2(a); 33.1(1)(c)[LNGITA s.124.409(4)(j) & (6)(d)]

9. Risk Mitigation Table

	Risk	Mitigation Strategy	Likelihood	Impact
1.	Employees could access personal information and use or disclose it for personal purposes	Oath of Employment	Low	High
2.	Individual's personal information is compromised when exchanged with another party	Transmission is encrypted and over a secure line	Low	High
3.	Employee may retain access to personal information for longer than required	Access groups are reviewed annually and/or modified upon a change in an employee's position (e.g. when someone leaves or moves on)	Low	Med
4.	Risk of unauthorized access to, use and/or disclosure of an individual's personal information when it is provided to FIN in paper form	Paper copies will be stored in locked cabinets. Encouraging filing online through eTaxBC, rather than in paper format	Low	Med
5.	Loss of an individual's personal information when provided to FIN in paper form	Most documents will be filed online through eTaxBC, not in paper form. Paper copies are mailed to a central PO Box rather than multiple locations. They are imaged, uploaded by a service provider and become a permanent record in a taxpayer's file in TACS. Paper copies are subsequently archived with an accession number, boxed and stored off-site in a secure location. Copies will be destroyed according to the appropriate records retention and	Low	Med

		disposition schedule		
6.	The consent on FIN 800 and 801 may be considered vague and hence a taxpayer may not clearly understand what they are consenting to. It is possible that the consent would not be considered valid and therefore authority for the disclosure of personal information may not rely on section 33.1(1)(b) of FOIPPA	Taxpayers are able to contact FIN and inquire with an LNG portfolio manager directly about the consent. The FIN website will also offer details about registration and bonding. FIN will clarify any issues a taxpayer has, verbally or in writing There is an additional authority that allows for disclosure of personal information, specifically, s.33.2(c) of FOIPPA FIN will continue working with the Ministry of Natural Gas Development and Minister Responsible for Housing (MNGD) to update the *Petroleum and Natural Gas Act* to provide authority for the disclosure and eliminate any reliance on consent under FOIPPA FIN will review the consent as the opportunity arises and make any necessary updates	Low	Low

10. Collection Notice

The collection notice on the FIN 800, FIN 801 and FIN 802 is as follows:

***Freedom of Information and Protection of Privacy Act* (FOIPPA)**

The personal information on this form is collected for the purpose of administering the *Liquefied Natural Gas Income Tax Act* under the authority of section 26(a) of the FOIPPA. Questions about the collection or use of this information can be directed to the Manager, Intergovernmental Relations, PO Box 9444 Stn Prov Govt, Victoria BC V8W 9W8 (telephone: Victoria at 250 387-3332 or toll-free at 1 877 387-3332). Email: LNGIncomeTax@gov.bc.ca

Part 3 – Security of Personal Information

11. Please describe the physical security measures related to the initiative (if applicable).

Entry into the buildings and floors requires a key card. The taxpayer information, including personal information, is stored electronically and will be accessible through password-protected computers. Any paper copies of the personal information will be stored in locked cabinets.

12. Please describe the technical security measures related to the initiative (if applicable).

Access to taxpayer information, including personal information, will be based on user profiles assigned on a need-to-know basis. External access to information is restricted by government firewalls.

TACS technical security measures are detailed in PIA # FIN13029.

13. Does your branch rely on security policies other than the Information Security Policy?

Given FIN's close relationship with the CRA and the amount of information exchanged between the two parties, FIN also relies on the CRA's Security Standards for the Protection of Client Information. This set of standards created by the CRA is an extensive list of minimum policies and procedures to ensure that information is only accessed and used on a need-to-know basis.

14. Please describe any access controls and/or ways in which you will limit or restrict unauthorized changes (such as additions or deletions) to personal information.

All of the applications used by FIN require the use of user IDs and passwords before access is granted. Transaction records are stamped with users' names and dates so log files can be reviewed and so that user IDs can be displayed within an application's interface. All of FIN's applications also have role-based security to limit access to functions that are required to perform a particular employee's duties only. FIN also implements controls designed to ensure that adequate and proper separation of duties exist in order to ensure that posted transactions are authorized. These controls require that transactions must go through multiple levels of approval.

15. Please describe how you track who has access to the personal information.

User access groups are reviewed, at minimum, on an annual basis. Access groups are modified upon a change, including when a staff member leaves a position or moves to a new position. The review is conducted to ensure that only authorized staff have membership into groups which have access to personal information. FIN's computer applications also maintain electronic logs that report which records were accessed and updated by specific staff.

Part 4 – Accuracy/Correction/Retention of Personal Information

16. How is an individual's information updated or corrected? If information is not updated or corrected (for physical, procedural or other reasons) please explain how it will be annotated? If personal information will be disclosed to others, how will the ministry notify them of the update, correction or annotation?

A taxpayer, including an individual, may contact FIN in order to correct or update their personal information under the custody of FIN. Additionally, if FIN staff become aware that a taxpayer's information may be incorrect, FIN staff will contact the taxpayer in order to verify the accuracy of the information currently in its custody.

As well, the functionality in eTaxBC allows an individual to update information in an account, including business name, business operating name, and contact information.

17. Does your initiative use personal information to make decisions that directly affect an individual(s)? If yes, please explain.

FIN will use the information collected from taxpayers/third parties to determine whether registration and posting of a bond is required under LNGITA. In regards to a ruling/interpretation request, FIN will use information to provide guidance on the application of LNGITA.

18. If you answered "yes" to question 17, please explain the efforts that will be made to ensure that the personal information is accurate and complete.

The individual has the right to appeal any decision by FIN staff. This appeal process also provides the individual with the opportunity to ensure that their personal information under the custody of FIN is accurate and complete.

19. If you answered "yes" to question 17, do you have approved records retention and disposition schedule that will ensure that personal information is kept for at least one year after it is used in making a decision directly affecting an individual?

FIN retains records according to the Government of British Columbia's policies concerning retention and disposition of records and in addition, takes into account the requirements provided for in program legislation and regulations. FIN's record retention and disposition schedules exceed the requirements of FOIPPA.

Part 5 – Further Information

20. Does the initiative involve systematic disclosures of personal information? If yes, please explain.

In some limited instances. The following information sharing agreements involving the sharing of personal information, once updated, will be relevant to LNG income tax registration:

Information Sharing Agreement – Required Information	
Description	Memorandum of Understanding Establishing an Administrative Framework for the General Provision of Information and the Promotion of Cooperation and Mutual Assistance Between the Canada Revenue Agency and the British Columbia Ministry of Finance (FIN Privacy Impact Assessment # 10001)
Primary ministry/government agency involved	British Columbia Ministry of Finance
All other ministries/government agencies and public bodies involved	Canada Revenue Agency
Business contact title	Manager, Intergovernmental Relations
Business contact telephone number	250 356-2214
Indication of whether or not personal information is involved	Yes
Start date	May 29, 2010
End date (if applicable)	N/A

Information Sharing Agreement – Required Information	
Description	Memorandum of Understanding For the Disclosure of Personal Information That Identifies Registered Indians From the Indian Registry System For the Purpose of Administering British Columbia Tax Statutes Between Aboriginal Affairs and Northern Development Canada and the Government of the Province of British Columbia (FIN Privacy Impact Assessment # 12010)
Primary ministry/government agency involved	British Columbia Ministry of Finance
All other ministries/government agencies and public bodies involved	Indigenous and Northern Affairs Canada (formerly Aboriginal Affairs and Northern Development Canada)
Business contact title	Manager, Intergovernmental Relations
Business contact telephone number	250 356-2214
Indication of whether or not personal information is involved	Yes
Start date	August 14, 2013
End date (if applicable)	N/A

There are other existing information sharing arrangements which do not involve personal information and are therefore not included in this list.

21. Does the program involve access to personally identifiable information for research or statistical purposes? If yes, please explain.

No.

22. Will a personal information bank (PIB) result from this initiative?

Yes, it is likely that personal information will be included and therefore a personal information bank will exist for this program. Please see TACS PIA Update for Liquefied Natural Gas Income Tax – Registration and Bonding.

Description	Personal information, which may include names, personal identifiers such as the Social Insurance Number, First Nation status, addresses, email addresses, telephone number, fax number, LNG Income Tax Account Number, summary of an individual's assets (land, improvements and tangible personal property) and liabilities in BC, financial information, including estimated revenue, and expenses, and details on bonding arrangements
Primary ministry/government agency involved	FIN
All other ministries/government agencies and public bodies involved	None
Business contact title	Manager, Personal Income Tax and Benefits
Business contact telephone number	250 356-6372

Part 6 – PCTB Comments and Signatures

This PIA is based on a review of the material provided to PCTB as of the date below. If, in future any substantive changes are made to the scope of this PIA, the ministry will have to complete a PIA Update and submit it to PCTB.

PCTB recommends that the consent form used by the Ministry of Finance be reviewed and brought more clearly into compliance with s.11 of the FOIPP Regulation.

Alan Arslan		April 19, 2016
Privacy Analyst and Investigator Privacy, Compliance and Training Branch Corporate Information and Records Management Office Ministry of Finance	Signature	Date

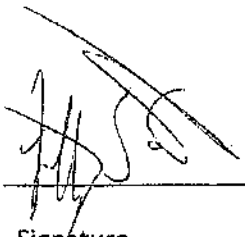
Matt Reed		April 19, 2016
Director Privacy, Compliance and Training Branch Corporate Information and Records Management Office Ministry of Finance	Signature	Date

Privacy Impact Assessment for

Liquefied Natural Gas (LNG) Income Tax Program: Registration and Bonding

PIA# FIN16007

Part 7 – Program Area Comments and Signatures

Francis Camilleri		April 20, 2016
Director, Audit & Operations Income Taxation Branch Ministry of Finance	Signature	Date
Jeffrey Krasnick		Apr 20/16
Director, Income Tax Advisory and Intergovernmental Relations Income Taxation Branch Ministry of Finance	Signature	Date
Richard Barlow		April 20 2016
Ministry Privacy and Information Security Officer Information Management Branch Ministry of Finance	Signature	Date

Privacy Impact Assessment for

Liquefied Natural Gas (LNG) Income Tax Program: Registration and Bonding

PIA# FIN16007

Paula Harper
Executive Director
Income Taxation Branch
Ministry of Finance

P. Harper — Signature
April 21/16 — Date

Elan Symes
Assistant Deputy Minister
Revenue Division
Ministry of Finance

Elan Symes — Signature
Apr 21/16 — Date

PRIVACY IMPACT ASSESSMENT
Initiative Update – FIN16008

This document is used for a change to an initiative involving the collection, use, disclosure, security, storage, accuracy, correction, or retention of personal information where a PIA has already been completed. If a change does not involve one of these elements, then an updated PIA is not needed. If the change involves many of these elements, you may need to prepare a new PIA instead of using this document. For any questions regarding this document, please contact the Legislation, Privacy, and Policy Branch at (250) 356-1851 or privacy.helpline@gov.bc.ca.

1. Title of original PIA and any number assigned to original PIA
(Please attach original)
FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Finance (FIN)
Division	Revenue
Branch/Section	Income Taxation
Initiative Title	TACS PIA Update for Liquefied Natural Gas Income Tax – Registration and Bonding

3. Contact Position and/or Name, Telephone Number and E-Mail Address.
(This should be the name of the individual most qualified to respond to questions regarding the revision).

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250 387-2217
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. **Description of the revision.**
{Fill in each relevant box and provide (a) a brief description of the change to the collection, use, disclosure, security, storage, accuracy, correction or retention of personal information, and (b) the authority under the FOIPP Act or other rationale by which the change should be permitted.}

You may remove the rows which do not apply in the table below.

Change	Brief Description	FOIPP Authority / Rationale in Brief
Collection, storage and security of personal information	Information, including taxpayer information and personal information, collected under the *Liquefied Natural Gas Income Tax Act*, SBC 2014, c. 34 (LNGITA) will now be stored in the Taxpayer Administration, Compliance and Services (TACS) system beginning as early as April 1, 2016.	The authorities for the collection of the additional personal information were assessed by PIA # FIN16007. The storage and security parameters for the system holding this additional personal information was assessed by PIA # FIN 13029. Given the high sensitivity levels of the information in this system, the security measures may still be considered reasonable. For additional details, please see comments in the Ministry Comments section on page 4.

6. **Purpose/Objectives of the revision (if statutory, provide citation).**
(Explain in as much detail as is needed *why* the change is being made and why the initiative will, after the change, continue to comply with the FOIPP Act)

The LNG Income Tax is a new income tax on taxpayers that have income derived from liquefaction activities at a LNG facility located in British Columbia. Once brought into force by regulation, the LNG Income Tax is effective for taxation years starting on, or after, January 1, 2017. LNG Income Tax registration and bond administration will likely commence April 1, 2016.

FIN will be using the TACS System to administer the LNG Income Tax. The first two modules that will be built in TACS are for LNG Income Tax registration and bond administration. Rulings and interpretations for the LNG Income Tax program will also be stored in TACS.

Additional modules for the LNG Income Tax program will roll out in late 2016. A further Privacy Impact Assessment Initiative Update will be submitted later this year to capture subsequent system modules for LNG Income Tax program administration.

The information collected under LNGITA will be in accordance with both the legislative provisions set out in LNGITA along with the FOIPP Act and will be stored in TACS. Specifically, the information will be accessed on a need-to-know basis.

Also, each user's access will be tracked and monitored to help reduce the risk of unauthorized use of personal information. This is consistent with how access permissions are managed in TACS for existing tax programs.

7. What are the potential impacts of this proposal?
(Include privacy impacts in this description).

Information, including taxpayer information and limited personal information, will be collected, used and disclosed for the purpose of administering or enforcing LNGITA. This information will be stored in the FIN application, TACS.

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as a taxpayer's information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit these risks. We will be leveraging current safeguards and no additional security protection is proposed. Employees must complete an Oath of Employment and when data is provided to another party transmission is encrypted over a secure line.

Ministry Comments:

The authorities providing for the collection, use and disclosure of information by FIN in relation to registration and bond under LNGITA are outlined in the relevant program Privacy Impact Assessment covering registration and bond administration FIN16007.

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are in place to ensure the accuracy of personal information. See FIN13029 TACS R2 PIA.

As well, there are no additional interfaces contemplated for LNG Income Tax registration and bonding.

Legislation, Privacy, and Policy Branch Review and Comments:

Alan Arslan

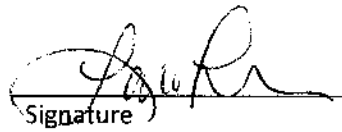
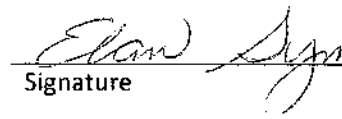
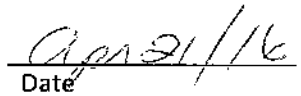


April 11, 2016

Privacy Analyst and Investigator Privacy Compliance and Training Branch Ministry of Finance	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam Program Manager	 Signature	April 15, 2016 Date
Richard Barlow Ministry Contact Responsible for Systems Maintenance and Security [for changes to security, an upgrade to an existing system or change from face-to-face to online services]	 Signature	April 15 2016 Date
Assistant Deputy Minister or Equivalent	 Signature	 Date

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PRIVACY IMPACT ASSESSMENT
Initiative Update – FIN16008

Commented [AA1]: This PIA speaks to using the TACS to administer the LNG Income Tax. FIN16007 speaks to the LNG Income Tax itself. I am wondering whether FIN16007 should add a piece that mentions TACS role in administering this initiative, thus cancelling the need for this PIA?

Commented [AA2R1]: Treana: will look at streamlining the concern is that

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1. Title of original PIA and any number assigned to original PIA
(Please attach original)
FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Finance (FIN)
Division	Revenue
Branch/Section	Income Taxation
Initiative Title	TACS PIA Update for Liquefied Natural Gas Income Tax – Registration and Bonding

3. Contact Position and/or Name, Telephone Number and E-Mail Address.
(This should be the name of the individual most qualified to respond to questions regarding the revision).

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250 387-2217
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

DRAFT

5. Description of the revision.

{Fill in each relevant box and provide (a) a brief description of the change to the collection, use, disclosure, security, storage, accuracy, correction or retention of personal information, and (b) the authority under the FOIPP Act or other rationale by which the change should be permitted.}

You may remove the rows which do not apply in the table below.

Change	Brief Description	FOIPP Authority / Rationale in Brief
storage of personal information	Information, including taxpayer information and personal information, collected under the *Liquefied Natural Gas Income Tax Act*, SBC 2014, c. 34 (LNGITA) will be stored in the Taxpayer Administration, Compliance and Services (TACS) system beginning as early as April 1, 2016.	Sections 26(a) [LNGITA s.124.21(1)(a)(b), 124.600(5), LNG ITA Regulations. 11], 26(c), 27(1)(a), 27(1)(b), 32(a), 33.1(1)~~(b)~~ and (c) of FOIPP Act provide the authority to collect, use and ~~disclosure~~ disclose information for registration and bond administration under the LNGITA. Sections 26(a) [LNGITA s.124.21(1)(a)(b), 124.600(5), LNG ITA Regulations. 11], 26(c), 32(a) and 33.1(7) provide the authority to collect, use and ~~disclosure~~ disclose information for the purposes of providing a tax ruling/interpretation statement under the LNGITA. For additional details, please see comments in the Ministry Comments section on page 4.

Commented [AA4]: What enactment?

Commented [AA3]: Does this deal more with the collecting the information and storing in TACS?

Commented [AA5]: What act authorizes its disclosure and who are they disclosing it to?

6. Purpose/Objectives of the revision (if statutory, provide citation).

(Explain in as much detail as is needed *why* the change is being made and why the initiative will, after the change, continue to comply with the FOIPP Act)

The LNG Income Tax is a new income tax on taxpayers that have income derived from liquefaction activities at a LNG facility located in British Columbia. Once brought into force by regulation, the LNG Income Tax is effective for taxation years starting on, or after, January 1, 2017. LNG Income Tax registration and bond administration will likely commence April 1, 2016.

FIN will be using the TACS System to administer the LNG Income Tax. The first two modules that will be built in TACS are for LNG Income Tax registration and bond administration. Rulings and interpretations for the LNG Income Tax program will also be stored in TACS.

Additional modules for the LNG Income Tax program will roll out in late 2016. A further Privacy Impact Assessment Initiative Update will be submitted later this year to capture subsequent system modules for LNG Income Tax program administration

DRAFT

The information collected under LNGITA will be in accordance with both the legislative provisions set out in the LNGITA along with the FOIPP Act and will be stored in TACS. Specifically, the information will be accessed on a need-to-know basis. Also, each user's access will be tracked and monitored to help reduce the risk of unauthorized use of personal information. This is consistent with how access permissions are managed in TACS for existing tax programs.

7. What are the potential impacts of this proposal?
(Include privacy impacts in this description).

Information, including taxpayer information and limited personal information, will be collected, used and disclosed for the purpose of administering or enforcing the LNGITA. This information will be stored in the FIN application, TACS.

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as a taxpayer's information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit these risks. We will be leveraging current safeguards and no additional security protection is proposed. Employees must complete an Oath of Employment and when data is provided to another party transmission is encrypted transmission is encrypted over a secure line.

DRAFT

Ministry Comments:

The authorities providing for the collection, use and disclosure of information by ITB in relation to registration and bond under the LNGITA are outlined in the relevant program Privacy Impact Assessment covering registration and bond administration FIN16007~~(OCIO PIA number not yet assigned).~~

Commented [TNC6]: OCIO PIA number to be inserted once assigned and before PIA update is signed off.

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are in place to ensure the accuracy of personal information. See FIN13029 TACS R2 PIA.

As well, there are no additional interfaces contemplated for LNG Income Tax registration and bonding.

DRAFT

Legislation, Privacy, and Policy Branch Review and Comments:

IX DMIP OR FOIPP COORDINATOR - REVIEW cont'd

Alan Arslan Privacy Analyst and Investigator Privacy Compliance and Training Branch Ministry of Finance	Signature	Date

DRAFT

X SIGNATURES

PUBLIC BODY APPROVAL:

Program Manager	Signature	Date
Ministry Contact Responsible for Systems Maintenance and Security [for changes to security, an upgrade to an existing system or change from face-to-face to online services]	Signature	Date
Assistant Deputy Minister or Equivalent	Signature	Date

DRAFT

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PRIVACY IMPACT ASSESSMENT
Initiative Update – FIN16008

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1. Title of original PIA and any number assigned to original PIA
(Please attach original)
FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Finance (FIN)
Division	Revenue
Branch/Section	Income Taxation
Initiative Title	TACS PIA Update for Liquefied Natural Gas Income Tax – Registration and Bonding

3. Contact Position and/or Name, Telephone Number and E-Mail Address.
(This should be the name of the individual most qualified to respond to questions regarding the revision).

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250 387-2217
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. **Description of the revision.**
{Fill in each relevant box and provide (a) a brief description of the change to the collection, use, disclosure, security, storage, accuracy, correction or retention of personal information, and (b) the authority under the FOIPP Act or other rationale by which the change should be permitted.}

You may remove the rows which do not apply in the table below.

Change	Brief Description	FOIPP Authority / Rationale in Brief
Collection, storage and security of personal information	Information, including taxpayer information and personal information, collected under the *Liquefied Natural Gas Income Tax Act*, SBC 2014, c. 34 (LNGITA) will now be stored in the Taxpayer Administration, Compliance and Services (TACS) system beginning as early as April 1, 2016.	The authorities for the collection of the additional personal information were assessed by PIA # FIN16007. The storage and security parameters for the system holding this additional personal information was assessed by PIA # FIN 13029. Given the high sensitivity levels of the information in this system, the security measures may still be considered reasonable. For additional details, please see comments in the Ministry Comments section on page 4.

6. **Purpose/Objectives of the revision (if statutory, provide citation).**
(Explain in as much detail as is needed *why* the change is being made and why the initiative will, after the change, continue to comply with the FOIPP Act)

The LNG Income Tax is a new income tax on taxpayers that have income derived from liquefaction activities at a LNG facility located in British Columbia. Once brought into force by regulation, the LNG Income Tax is effective for taxation years starting on, or after, January 1, 2017. LNG Income Tax registration and bond administration will likely commence April 1, 2016.

FIN will be using the TACS System to administer the LNG Income Tax. The first two modules that will be built in TACS are for LNG Income Tax registration and bond administration. Rulings and interpretations for the LNG Income Tax program will also be stored in TACS.

Additional modules for the LNG Income Tax program will roll out in late 2016. A further Privacy Impact Assessment Initiative Update will be submitted later this year to capture subsequent system modules for LNG Income Tax program administration.

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Also, each user's access will be tracked and monitored to help reduce the risk of unauthorized use of personal information. This is consistent with how access permissions are managed in TACS for existing tax programs.

7. What are the potential impacts of this proposal?
(Include privacy impacts in this description).

Information, including taxpayer information and limited personal information, will be collected, used and disclosed for the purpose of administering or enforcing LNGITA. This information will be stored in the FIN application, TACS.

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Ministry Comments:

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The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are in place to ensure the accuracy of personal information. See FIN13029 TACS R2 PIA.

As well, there are no additional interfaces contemplated for LNG Income Tax registration and bonding.

Legislation, Privacy, and Policy Branch Review and Comments:

Alan Arslan



April 11, 2016

Privacy Analyst and Investigator Privacy Compliance and Training Branch Ministry of Finance	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam Program Manager	 Signature	April 15, 2016 Date
Richard Barlow Ministry Contact Responsible for Systems Maintenance and Security [for changes to security, an upgrade to an existing system or change from face-to-face to online services]	 Signature	April 15 2016 Date
Assistant Deputy Minister or Equivalent	 Signature	 Date

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PRIVACY IMPACT ASSESSMENT
Initiative Update – FIN16008

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1. Title of original PIA and any number assigned to original PIA
(Please attach original)
FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Finance (FIN)
Division	Revenue
Branch/Section	Income Taxation
Initiative Title	TACS PIA Update for Liquefied Natural Gas Income Tax – Registration and Bonding

3. Contact Position and/or Name, Telephone Number and E-Mail Address.
(This should be the name of the individual most qualified to respond to questions regarding the revision).

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250 387-2217
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. Description of the revision.

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You may remove the rows which do not apply in the table below.

Change	Brief Description	FOIPP Authority / Rationale in Brief
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Additional modules for the LNG Income Tax program will roll out in late 2016. A further Privacy Impact Assessment Initiative Update will be submitted later this year to capture subsequent system modules for LNG Income Tax program administration.

The information collected under LNGITA will be in accordance with both the legislative provisions set out in LNGITA along with the FOIPP Act and will be stored in TACS. Specifically, the information will be accessed on a need-to-know basis.

Also, each user's access will be tracked and monitored to help reduce the risk of unauthorized use of personal information. This is consistent with how access permissions are managed in TACS for existing tax programs.

7. What are the potential impacts of this proposal?
(Include privacy impacts in this description).

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Ministry Comments:

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As well, there are no additional interfaces contemplated for LNG Income Tax registration and bonding.

Legislation, Privacy, and Policy Branch Review and Comments:

Alan Arslan		April 11, 2016
Privacy Analyst and Investigator Privacy Compliance and Training Branch Ministry of Finance	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Program Manager	Signature	Date
Ministry Contact Responsible for Systems Maintenance and Security [for changes to security, an upgrade to an existing system or change from face-to-face to online services]	Signature	Date
Assistant Deputy Minister or Equivalent	Signature	Date

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PRIVACY IMPACT ASSESSMENT
Initiative Update – FIN16008

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1. Title of original PIA and any number assigned to original PIA
(Please attach original)
FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Finance (FIN)
Division	Revenue
Branch/Section	Income Taxation
Initiative Title	TACS PIA Update for Liquefied Natural Gas Income Tax – Registration and Bonding

3. Contact Position and/or Name, Telephone Number and E-Mail Address.
(This should be the name of the individual most qualified to respond to questions regarding the revision).

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250 387-2217
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. Description of the revision.

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(Explain in as much detail as is needed *why* the change is being made and why the initiative will, after the change, continue to comply with the FOIPP Act)

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Ministry Comments:

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The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are in place to ensure the accuracy of personal information. See FIN13029 TACS R2 PIA.

As well, there are no additional interfaces contemplated for LNG Income Tax registration and bonding.

Legislation, Privacy, and Policy Branch Review and Comments:

IX DMIP OR FOIPP COORDINATOR - REVIEW cont'd

Alan Arslan

Privacy Analyst and Investigator Privacy Compliance and Training Branch Ministry of Finance	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Program Manager	Signature	Date
Ministry Contact Responsible for Systems Maintenance and Security [for changes to security, an upgrade to an existing system or change from face-to-face to online services]	Signature	Date
Assistant Deputy Minister or Equivalent	Signature	Date

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PRIVACY IMPACT ASSESSMENT
Initiative Update – FIN16008

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1. Title of original PIA and any number assigned to original PIA
(Please attach original)
FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Finance (FIN)
Division	Revenue
Branch/Section	Income Taxation
Initiative Title	TACS PIA Update for Liquefied Natural Gas Income Tax – Registration and Bonding

3. Contact Position and/or Name, Telephone Number and E-Mail Address.
(This should be the name of the individual most qualified to respond to questions regarding the revision).

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250 387-2217
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

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{Fill in each relevant box and provide (a) a brief description of the change to the collection, use, disclosure, security, storage, accuracy, correction or retention of personal information, and (b) the authority under the FOIPP Act or other rationale by which the change should be permitted.}

You may remove the rows which do not apply in the table below.

Change	Brief Description	FOIPP Authority / Rationale in Brief
Collection, storage and security of personal information	Information, including taxpayer information and personal information, collected under the *Liquefied Natural Gas Income Tax Act*, SBC 2014, c. 34 (LNGITA) will now be stored in the Taxpayer Administration, Compliance and Services (TACS) system beginning as early as April 1, 2016.	The authorities for the collection of the additional personal information were assessed by PIA # FIN16007. The storage and security parameters for the system holding this additional personal information was assessed by PIA # FIN 13029. Given the high sensitivity levels of the information in this system, the security measures may still be considered reasonable. For additional details, please see comments in the Ministry Comments section on page 4.

6. Purpose/Objectives of the revision (if statutory, provide citation).

(Explain in as much detail as is needed *why* the change is being made and why the initiative will, after the change, continue to comply with the FOIPP Act)

The LNG Income Tax is a new income tax on taxpayers that have income derived from liquefaction activities at a LNG facility located in British Columbia. Once brought into force by regulation, the LNG Income Tax is effective for taxation years starting on, or after, January 1, 2017. LNG Income Tax registration and bond administration will likely commence April 1, 2016.

FIN will be using the TACS System to administer the LNG Income Tax. The first two modules that will be built in TACS are for LNG Income Tax registration and bond administration. Rulings and interpretations for the LNG Income Tax program will also be stored in TACS.

Additional modules for the LNG Income Tax program will roll out in late 2016. A further Privacy Impact Assessment Initiative Update will be submitted later this year to capture subsequent system modules for LNG Income Tax program administration.

The information collected under LNGITA will be in accordance with both the legislative provisions set out in LNGITA along with the FOIPP Act and will be stored in TACS. Specifically, the information will be accessed on a need-to-know basis.

Also, each user's access will be tracked and monitored to help reduce the risk of unauthorized use of personal information. This is consistent with how access permissions are managed in TACS for existing tax programs.

7. What are the potential impacts of this proposal?
(Include privacy impacts in this description).

Information, including taxpayer information and limited personal information, will be collected, used and disclosed for the purpose of administering or enforcing LNGITA. This information will be stored in the FIN application, TACS.

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as a taxpayer's information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit these risks. We will be leveraging current safeguards and no additional security protection is proposed. Employees must complete an Oath of Employment and when data is provided to another party transmission is encrypted over a secure line.

Ministry Comments:

The authorities providing for the collection, use and disclosure of information by FIN in relation to registration and bond under LNGITA are outlined in the relevant program Privacy Impact Assessment covering registration and bond administration FIN16007.

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are in place to ensure the accuracy of personal information. See FIN13029 TACS R2 PIA.

As well, there are no additional interfaces contemplated for LNG Income Tax registration and bonding.

Legislation, Privacy, and Policy Branch Review and Comments:

Alan Arslan



April 11, 2016

Privacy Analyst and Investigator Privacy Compliance and Training Branch Ministry of Finance	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Program Manager	Signature	Date
Ministry Contact Responsible for Systems Maintenance and Security [for changes to security, an upgrade to an existing system or change from face-to-face to online services]	Signature	Date
Assistant Deputy Minister or Equivalent	Signature	Date

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PRIVACY IMPACT ASSESSMENT
Initiative Update - PIA# FIN16065

This document is used for a change to an initiative involving the collection, use, disclosure, security, storage, accuracy, correction, or retention of personal information where a PIA has already been completed. If a change does not involve one of these elements, then an updated PIA is not needed. If the change involves many of these elements, you may need to prepare a new PIA instead of using this document. For any questions regarding this document, please contact the Legislation, Privacy, and Policy Branch at (250) 356-1851 or privacy.helpline@gov.bc.ca.

1. Title of original PIA and any number assigned to original PIA
(Please attach original)
Original PIA: FIN 13029-TACS V9 Upgrade
Other relevant PIAs include:
FIN16007 Liquefied Natural Gas (LNG) Income Tax Program: Registration and Bonding
FIN16008 TACS PIA Update for Liquefied Natural Gas Income Tax – Registration and Bonding

2. Ministry/Public Body and Program Area.

Ministry	Finance (FIN)
Division	Revenue
Branch/Section	Income Taxation
Initiative Title	TACS PIA Update for Liquefied Natural Gas Income Tax –Administration and Enforcement

3. Contact Position and/or Name, Telephone Number and E-Mail Address.
(This should be the name of the individual most qualified to respond to questions regarding the revision).

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250 387-2277
E-Mail	Louise.Lam@gov.bc.ca

DRAFT

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. Description of the revision.

{Fill in each relevant box and provide (a) a brief description of the change to the collection, use, disclosure, security, storage, accuracy, correction or retention of personal information, and (b) the authority under the FOIPP Act or other rationale by which the change should be permitted.}

DRAFT

You may remove the rows which do not apply in the table below.

Change	Brief Description	FOIPP Authority / Rationale in Brief
Collection, use, storage and security of taxpayer information, including personal information	For the administration, compliance and enforcement of the *Liquefied Natural Gas Income Tax Act, 2014, c.34* (LNGITA), taxpayer information, including personal information, is collected, used and stored in the Taxpayer Administration, Compliance and Services (TACS) system starting January 1, 2017, subject to the LNGITA coming into force by Regulation.	The authority for the collection of information is assessed in PIA # FINXXX. The storage and security parameters for the TACS system that holds this additional information was assessed by PIA # 13029. The security features in the TACS system is sufficient and reasonable to handle the highly sensitive information collected for the administration and enforcement of the LNGITA. LNGITA administration and enforcement includes: • Returns, • Payments, • Assessments/Determinations • Refunds, • Audit/Enforcement, • Closure Tax Credit, and • Objections and Appeals. For additional information, please see the Ministry Comments section on page 4.
Storage and security of information provided to FIN from the Oil and Gas Commission on LNG facilities in British Columbia	This new incoming file from the Oil and Gas Commission will be in Excel or CSV format and imported/housed in TACS. The information is used for administration of the LNGITA, such as registration and return processing.	Information on LNG facilities in British Columbia provided by the Oil and Gas Commission is not personal information, as defined in FOIPPA; however, a separate privacy impact assessment is being completed in relation to a new information sharing agreement being negotiated between FIN and the Oil and Gas Commission to cover this information sharing. Existing storage and security parameters in the TACS system will apply to the information provided by the Oil and Gas Commission.

Commented [TNC1]: This will be a placeholder for the number that will be assigned for the program PIA that is currently being drafted.

6. Purpose/Objectives of the revision (if statutory, provide citation).
(Explain in as much detail as is needed *why* the change is being made and why the initiative will, after the change, continue to comply with the FOIPP Act)

As noted on page 2 of FIN16008- TACS PIA Update for Liquefied Natural Gas Income Tax Registration and Bonding, FIN will be using the TACS System to administer the new LNG Income

DRAFT

Tax. This PIA Initiative Update captures the additional system modules that are being built in TACS to support the administration of the LNG Income Tax. The additional modules will support the administration of Parts 1-8 of the LNGITA, which includes returns, refunds, assessments, determinations, payments, audit/enforcement, closure tax credit and appeals.

Roll out into production of the additional modules is scheduled for December 2016; however, the system will not go live and be public facing until the LNGITA is brought into force.

Information collected to administer and enforce the LNGITA will be in accordance with both the legislative provisions set out in the LNGITA along with the FOIPP Act and will be stored in TACS. Specifically the information will be accessed on a need to-know basis.

Also, each user's access will be tracked and monitored to help reduce the risk of unauthorized use of personal information. This is consistent with how access permissions are managed in TACS for existing tax programs.

7. What are the potential impacts of this proposal?
(Include privacy impacts in this description).

FIN collects information about a taxpayer and a partnership, which may include personal information. This information will be stored in the FIN application, TACS.

Any taxpayer information disclosed is done so in accordance with the LNGITA and FOIPP Act, where personal information is involved. There is a risk that taxpayer information may be:

a) accessed by an unauthorized person;
b) used for purposes other than the administration of the LNGITA; and
c) disclosed to an unauthorized person.

However, the risk that any of the above listed scenarios to materialize is low and fully anticipated. The Ministry has implemented safeguards and security procedures to mitigate these risks. These same procedures will be leveraged for the LNG income tax program. TACS requires a unique logon by each authorized user.

Only authorized employees can access taxpayer information and on an "as needed basis". The list of authorized employees is reviewed semi-annually, at minimum. TACS provides a user activity log which is reviewed monthly to ensure access is appropriate. As well, any taxpayer information is encrypted and transferred over a secure line. Security training and awareness by employees assists in addressing the risk of unauthorized uses and disclosures of information.

The Ministry assesses the risk, the safeguards and the security procedures on an ongoing basis.

DRAFT

Ministry Comments:

The authorities providing for the collection, use and disclosure of information by FIN to support the administration and enforcement of Parts 1-8 of the LNGITA, which includes returns, payments, assessments, determinations, refunds, audit/enforcement, closure tax credit and appeals, are outlined in the relevant program Privacy Impact Assessment, FINXXXXX.

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are in place to ensure the accuracy of personal information. See FIN13029.

The incoming file received from the Oil and Gas Commission that includes LNG facilities in British Columbia is used for the purpose of the administration of the LNGITA. A separate PIA is being completed in conjunction with the drafting of a new information sharing agreement with the Oil and Gas Commission.

Legislation, Privacy, and Policy Branch Review and Comments:

DRAFT

Legislation, Privacy, and Policy Branch Office of the Chief Information Officer Ministry of Citizens Services and Open Government	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam Program Manager	Signature	Date
Richard Barlow Ministry Contact Responsible for Systems Maintenance and Security [for changes to security, an upgrade to an existing system or change from face-to-face to online services]	Signature	Date
Elan Symes Assistant Deputy Minister or Equivalent	Signature	Date

DRAFT

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PRIVACY IMPACT ASSESSMENT
Initiative Update - PIA# FIN16065

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1. Title of original PIA and any number assigned to original PIA

Original PIA: FIN 13029-TACS V9 Upgrade
Other relevant PIAs include:
FIN16007 Liquefied Natural Gas (LNG) Income Tax Program: Registration and Bonding
FIN16008 TACS PIA Update for Liquefied Natural Gas Income Tax – Registration and Bonding
FIN16064 LNG Income Tax Program-Admin (with PCTB for review)

2. Ministry/Public Body and Program Area.

Ministry	Finance (FIN)
Division	Revenue
Branch/Section	Income Taxation
Initiative Title	TACS PIA Update for Liquefied Natural Gas Income Tax –Administration and Enforcement

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250 387-2277
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. Description of the revision.

Change	Brief Description	FOIPP Authority / Rationale in Brief
Collection, use, storage and security of taxpayer information, including personal information	For the administration, compliance and enforcement of the *Liquefied Natural Gas Income Tax Act, 2014, c.34* (LNGITA), taxpayer information, including personal information, is collected, used and stored in the Taxpayer Administration, Compliance and Services (TACS) system starting January 1, 2017, subject to the LNGITA coming into force by Regulation.	~~The authority for the collection of information is assessed in PIA # FINXXX.~~ Collection: s. 26(a), s.26(c), s. 27(1)(b) Use: 32(a) The storage and security parameters for the TACS system that holds this additional information was assessed by PIA # 13029. The security features in the TACS system is sufficient and reasonable to handle the highly sensitive information collected for the administration and enforcement of the LNGITA. LNGITA administration and enforcement includes: • Returns, • Payments, • Assessments/Determinations • Refunds, • Audit/Enforcement, • Closure Tax Credit, and • Objections and Appeals. For additional information, please see the Ministry Comments section on page 4.
Storage and security of information provided to FIN from the Oil and Gas Commission on LNG facilities in British Columbia	This new incoming file from the Oil and Gas Commission will be in Excel or CSV format and imported/housed in TACS. The information is used for administration of the LNGITA, such as registration and return processing.	Information on LNG facilities in British Columbia provided by the Oil and Gas Commission is not personal information, as defined in FOIPPA; however, a separate privacy impact assessment is being completed in relation to a new information sharing agreement being negotiated between FIN and the Oil and Gas Commission to cover this information sharing. Existing storage and security parameters in the TACS system will apply to the information provided by the Oil and Gas Commission.

Commented [HR1]: Included authorities (to prevent readers from having to cross reference).

Commented [HR2]: Need to verify authorities.

6. Purpose/Objectives of the revision (if statutory, provide citation).

As noted on page 2 of FIN16008- TACS PIA Update for Liquefied Natural Gas Income Tax Registration and Bonding, FIN will be using the TACS System to administer the new LNG Income Tax. This PIA Initiative Update captures the additional system modules that are being built in TACS to support the administration of the LNG Income Tax. The additional modules will support

the administration of Parts 1-8 of the LNGITA, which includes returns, refunds, assessments, determinations, payments, audit/enforcement, closure tax credit and appeals.

Roll out into production of the additional modules is scheduled for December 2016; however, the system will not go live and be public facing until the LNGITA is brought into force.

Information collected to administer and enforce the LNGITA will be in accordance with both the legislative provisions set out in the LNGITA along with the FOIPP Act and will be stored in TACS. Specifically the information will be accessed on a need to-know basis.

Also, each user's access will be tracked and monitored to help reduce the risk of unauthorized use of personal information. This is consistent with how access permissions are managed in TACS for existing tax programs.

7. What are the potential impacts of this proposal?

FIN collects information about a taxpayer and a partnership, which may include personal information. This information will be stored in the FIN application, TACS.

Any taxpayer information disclosed is done so in accordance with the LNGITA and FOIPP Act, where personal information is involved. There is a risk that taxpayer information may be:

a) accessed by an unauthorized person;
b) used for purposes other than the administration of the LNGITA; and
c) disclosed to an unauthorized person.

However, the risk that any of the above listed scenarios materialize is low and fully anticipated. The Ministry has implemented safeguards and security procedures to mitigate these risks. These same procedures will be leveraged for the LNG income tax program. TACS requires a unique logon by each authorized user.

Only authorized employees can access taxpayer information and on an "as needed basis". The list of authorized employees is reviewed semi-annually, at minimum. TACS provides a user activity log which is reviewed monthly to ensure access is appropriate. As well, any taxpayer information is encrypted and transferred over a secure line. Security training and awareness by employees assists in addressing the risk of unauthorized uses and disclosures of information.

The Ministry assesses the risk, the safeguards and the security procedures on an ongoing basis.

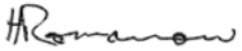
Ministry Comments:

The authorities providing for the collection, use and disclosure of information by FIN to support the administration and enforcement of Parts 1-8 of the LNGITA, which includes returns, payments, assessments, determinations, refunds, audit/enforcement, closure tax credit and appeals, are outlined in the relevant program Privacy Impact Assessment, FIN16064.

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are in place to ensure the accuracy of personal information. See FIN13029.

The incoming file received from the Oil and Gas Commission that includes LNG facilities in British Columbia is used for the purpose of the administration of the LNGITA. A separate PIA is being completed in conjunction with the drafting of a new information sharing agreement with the Oil and Gas Commission.

Privacy, Compliance and Training Branch Review and Comments:

Holly Romanow		October 17, 2016
A/Senior Privacy Advisor Privacy, Compliance and Training Branch Corporate Information and Records Management Office Ministry of Finance	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam Program Manager	Signature	Date
Richard Barlow Ministry Contact Responsible for Systems Maintenance and Security [for changes to security, an upgrade to an existing system or change from face-to-face to online services]	Signature	Date
Elan Symes Assistant Deputy Minister or Equivalent	Signature	Date

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PRIVACY IMPACT ASSESSMENT
TACS PIA Update for Revenue Transformation Initiative (RTI) Phase 2 Rollout 1 Initiative Update

1. Title of original PIA and any number assigned to original PIA
Original PIA: FIN 13029-TACS V9 Upgrade
Other relevant PIAs include:
Rural Property Tax Collection (PIA # FIN16057)
Home Owner Grant Administration (PIA FIN11016)
Home Owner Grant Low-Income Supplement (PIA SBR08018)

2. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Property Taxation Branch
Initiative Title	TACS PIA Update for Revenue Transformation Initiative (RTI) Phase 2 Rollout 1: rural property tax collection; school and police tax administration; home owner grant administration.

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250 387-2217
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		No
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		No

5. Description of the revision.

Change	Brief Description	FOIPP Authority / Rationale in Brief
storage of personal information	Information, including personal information, collected to administer rural property taxes and home owner grants and supplements, will now be stored in the Taxpayer Administration, Compliance and Services (TACS) System. Personal information that may be stored for rural property tax collection: a) property assessment information b) property account details c) payment information In addition, the following personal information elements may be stored to administer home owner grants: d) applicant's telephone number and email address e) applicant's signature f) applicant's date of birth g) Social Insurance Number h) Personal Health Number i) T1 Income Tax Information j) Copies of bank records k) Copies of separation agreements or other family court related documents l) Drivers Licence number m) veteran status and verification n) disability status and verification o) documents verifying principal residence (e.g. cable and hydro bills) p) documents verifying incurred costs related to disability (e.g. receipts) The following personal information elements may also be stored to administer home owner grant low-income and veteran low-income supplements: q) Net income information for both the applicant and the applicant's spouse r) Universal Child Care Benefit information	Section 30 and 30.1 of FOIPPA

Commented [AA1]: Information stored in TACS is stored and accessed only in Canada, is that right?

6. Purpose/Objectives of the revision (if statutory, provide citation).

As part of the Revenue Transformation Initiative Phase 2, the Property Taxation Branch obtained approval to develop a new business application to administer rural property tax, school tax, police tax and home owner grant administration. Following an expression of interest process, it was determined that the upgraded TACS System would best meet the needs of the Property Taxation Branch to administer these programs.

7. What are the potential impacts of this proposal?

The authorities providing for the collection, use and disclosure of information collected by the Property Taxation Branch for the purpose of rural tax collection and home owner grant administration have already been assessed. These are outlined in the relevant program Privacy Impact Assessments, Rural Property Tax Collection (PIA # FIN16057) - , Home Owner Grant Administration (PIA FIN11016) and Home Owner Grant Low-Income Supplement (PIA SBR08018)

The only change is that the information will now be stored in TACS.

The policies and procedures in place for the security, storage and retention of personal information in TACS have already been assessed in FIN13029 TACS R2 PIA. Those policies and procedures do not differ for this initiative.

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as client's personal information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit these risks. Only authorized employees can access taxpayer information and on an "as needed basis". The list of authorized employees is reviewed semi-annually, at minimum. TACS provides a user activity log which is reviewed monthly to ensure access is appropriate. As well, any taxpayer information is encrypted and transferred over a secure line. Security training and awareness by employees assists in addressing the risk of unauthorized uses and disclosures of information.

The Ministry assesses the risk, the safeguards and the security procedures on an ongoing basis

8. TACS Interface Update (see appendix 1, 2 & 3)

Commented [AA2]: What does this mean? The appendices seem to indicate various types of collection and disclosures to other entities. If that is so, do they involve collections and disclosures of Personal Information and are those interactions within the scope of this PIA?

Ministry Comments:

The authorities providing for the collection, use and disclosure of information collected by the Property Taxation Branch for the purpose of rural tax collection and home owner grant administration are outlined in the relevant program Privacy Impact Assessments, Rural Property Tax Collection PIA # FIN16057 - , Home Owner Grant Administration (PIA FIN11016) and Home Owner Grant Low-Income Supplement (PIA SBR08018)

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are in place to ensure the accuracy of personal information. See FIN13029

Privacy, Compliance and Training Branch Review and Comments:

Alan Arslan		
Privacy, Compliance and Training Branch Office of the Chief Information Officer Ministry of Citizens Services and Open Government	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

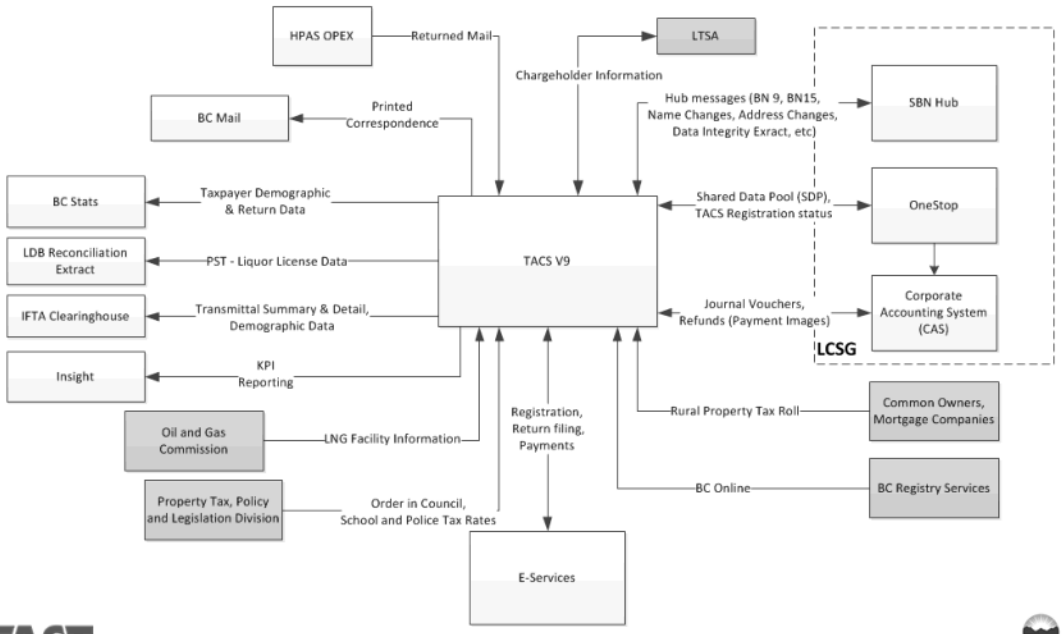
Louise Lam RTI Business Lead Revenue Division Ministry of Finance	Signature	Date
Richard Barlow Ministry Privacy and Information Security Officer Corporate Service Division Information Management Branch Ministry of Finance	Signature	Date
Elan Symes Assistant Deputy Minister Revenue Division Ministry of Finance	Signature	Date

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

Appendix 1 General Interfaces

The following interfaces will be implemented as part of RTI Phase 2 Rollout 1:

TACS V9 Interfaces - General



FAST

Updated August 30, 2016

- Property Tax, Policy and Legislation Division – OIC School and Police Tax Rates

  TACS will receive annual rates set by the Order in Council legislation transmitted as a formatted excel file via email. This file is then directly imported into a Gentax case which has review and approval stages concluding with director approval. Rates will then be used in returns and billing processes.

- BC Registry Services – BC Online

  Immediate response from searched executed in eTax will run inside of BC Online portal with Web Services being used to communicate between the two. This interface will allow external users at BC Registry Services to search RPT data.

- Regional Districts, Real Estate Boards and Various Organizations– Rural Property Tax Roll

  A list of folios with high level information called a tax roll is made available annually for external parties to request. Transmission through eTaxBC will be available for Regional Districts and via email for other organizations. A report will be generated for Regional Districts and a file created for various organizations including Real Estate Boards and companies as requested.
- LTSA – Charge holder Information

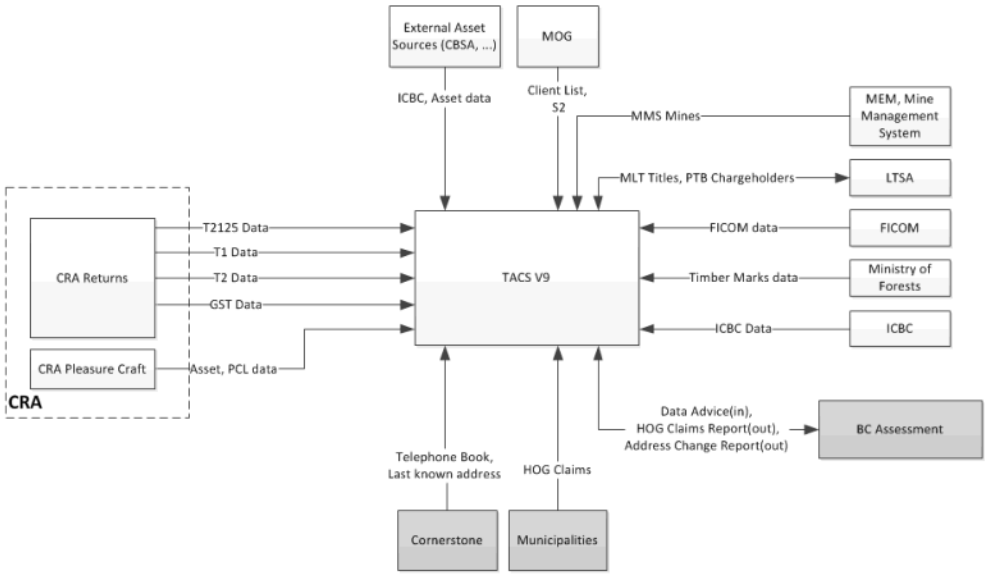
  As part of the forfeiture process, we must notify all charge holders on title for the folio. Received bi-annually through SFTP, LTSA will provide a list of these charge holders. The business then works through this list and manually looks up the address for each in the list and keys it. Once complete, the charge holder notification mailout can proceed (Notice of Forfeiture).
- Oil and Gas Commission – LNG Facility Information

  Details of frequency and transmission are TBD. OGC provides a list of all Oil and Gas facilities in BC, and provides an ID for each. LNG uses the facility ID number in Registration to identify the taxpayer's facility.

Appendix 2 Warehouse Interfaces

The following interfaces will be implemented as part of RTI Phase 2 Rollout 1:

TACS V9 Interfaces - Warehouse



- Cornerstone – Telephone Book, Last Known Address

  This interface provides additional sources to match data in discoveries and audit processes. To load the data into the warehouse a delimited file is manually downloaded through FTP and is sent to a pick up location to be processes by the nightly warehouse job stream, new files being made available annually.

- Municipalities – HOG Claims

  A fixed width file is uploaded to eTax by the municipalities which is then copied to the warehouse for processing and entity matching, as well as driving discovery and audit.

- BC Assessment (BCA) – Data Advice

  Based on product availability an XML file will be downloaded from the BCA website and loaded into the warehouse. The data is then loaded into TACS through a case to enable reviewing the changes and if approved it drives registration of RPT folios, as well as updating existing folio, account, and period attributes. Warehouse data is also used by HOGA Audit and discovery.

- BC Assessment – HOG Claims Report

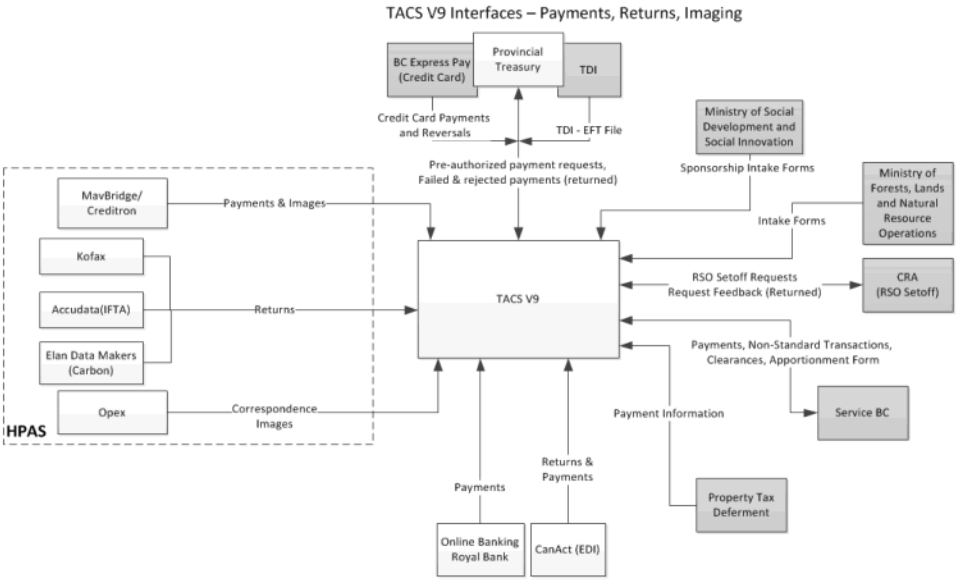
  A PDF file is emailed to BC Assessment providing information about a year of Home Owner Grant claims once per year.

- BC Assessment – Address Change Report

  A PDF file (may change to Excel file) is transmitted (details TBD) to BC Assessment identifying mailing address changes that have been made on RPT folios in TACS. Frequency of the transmission of this file will be once per week on the last business day of the week.

Appendix 3. Payments, Returns, and Imaging Interfaces

The following interfaces will be implemented as part of RTI Phase 2 Rollout 1:



FAST

Updated August 30, 2016

- Provincial Treasury – TDI-EFT

  Treasury deposit information will be transferred daily however the transmission process is still TBD until there has been significant outreach to HPAS (SMARTS developer) on the current system. This information will be treated as a normal payment in TACS.

- Service BC

  Daily transmission through SFTP will provide a file from Service BC which will drive payments in TACS. Outgoing web service to Service BC will provide payment direction information for their eGarms payment system. Reconciliation will be done by Service BC.

- Property Tax Deferment
  The users in the deferment section will manually generate a file which will be uploaded into TACS daily, or as needed. The file will be used to post credits and set/remove indicators which will drive billing and refund processing.

PRIVACY IMPACT ASSESSMENT
TACS PIA Update for Revenue Transformation Initiative (RTI) Phase 2 Rollout 1 Initiative Update

1. **Title of original PIA and any number assigned to original PIA**
Original PIA: FIN 13029-TACS V9 Upgrade
Other relevant PIAs include:
Rural Property Tax Collection (PIA # FIN16057)
Home Owner Grant Administration (PIA FIN11016)
Home Owner Grant Low-Income Supplement (PIA SBR08018)

2. **Ministry/Public Body and Program Area.**

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Property Taxation Branch
Initiative Title	TACS PIA Update for Revenue Transformation Initiative (RTI) Phase 2 Rollout 1: rural property tax collection; school and police tax administration; home owner grant administration.

3. **Contact Position and/or Name, Telephone Number and E-Mail Address.**

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250 387-2217
E-Mail	Louise.Lam@gov.bc.ca

4. **Common or Integrated Program and Data-Linking Initiatives**

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		No
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		No

5. **Description of the revision.**

Change	Brief Description	FOIPP Authority / Rationale in Brief
storage of personal information	Information, including personal information, collected to administer rural property taxes and home owner grants and supplements, will now be stored in the Taxpayer Administration, Compliance and Services (TACS) System. Personal information that may be stored for rural property tax collection: a) property assessment information b) property account details c) payment information In addition, the following personal information elements may be stored to administer home owner grants: d) applicant's telephone number and email address e) applicant's signature f) applicant's date of birth g) Social Insurance Number h) Personal Health Number i) T1 Income Tax information j) Copies of bank records k) Copies of separation agreements or other family court related documents l) Drivers Licence number m) veteran status and verification n) disability status and verification o) documents verifying principal residence (e.g. cable and hydro bills) p) documents verifying incurred costs related to disability (e.g. receipts) The following personal information elements may also be stored to administer home owner grant low-income and veteran low-income supplements: q) Net income information for both the applicant and the applicant's spouse r) Universal Child Care Benefit information	Section 30 and 30.1 of FOIPPA

6. **Purpose/Objectives of the revision (if statutory, provide citation).**
As part of the Revenue Transformation Initiative Phase 2, the Property Taxation Branch obtained approval to develop a new business application to administer rural property tax, school tax, police tax and home owner grant administration. Following an expression of interest process, it was determined that the upgraded TACS System would best meet the needs of the Property Taxation Branch to administer these programs.

7. **What are the potential impacts of this proposal?**

The authorities providing for the collection, use and disclosure of information collected by the Property Taxation Branch for the purpose of rural tax collection and home owner grant administration have already been assessed. These are outlined in the relevant program Privacy Impact Assessments, Rural Property Tax Collection (PIA # FIN16057) - , Home Owner Grant Administration (PIA FIN11016) and Home Owner Grant Low-Income Supplement (PIA SBR08018)

The only change is that the information will now be stored in TACS.

The policies and procedures in place for the security, storage and retention of personal information in TACS have already been assessed in FIN13029 TACS R2 PIA. Those policies and procedures do not differ for this initiative.

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as client's personal information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit these risks. Only authorized employees can access taxpayer information and on an "as needed basis". The list of authorized employees is reviewed semi-annually, at minimum. TACS provides a user activity log which is reviewed monthly to ensure access is appropriate. As well, any taxpayer information is encrypted and transferred over a secure line. Security training and awareness by employees assists in addressing the risk of unauthorized uses and disclosures of information.

The Ministry assesses the risk, the safeguards and the security procedures on an ongoing basis

8. **TACS Interface Update (see appendix 1, 2 & 3)**

The interface diagrams show the feeds into and out of TACS. These diagrams are being maintained in this PIA as use of TACS is expanded. The feeds shown in the diagrams may or may not contain PI depending on the programs they support. For the purpose of this PIA, the information coming into and leaving TACS are intentionally out of scope. This PIA is limited to the new storage location of this information (TACS). TACS is replacing legacy systems where this information was previously stored. Collection, use and disclosure is covered in the corresponding program PIAs.

Ministry Comments:

The authorities providing for the collection, use and disclosure of information collected by the Property Taxation Branch for the purpose of rural tax collection and home owner grant administration are outlined in the relevant program Privacy Impact Assessments, Rural Property Tax Collection PIA # FIN16057 - , Home Owner Grant Administration (PIA FIN11016) and Home Owner Grant Low-Income Supplement (PIA SBR08018)

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are in place to ensure the accuracy of personal information. See FIN13029

Privacy, Compliance and Training Branch Review and Comments:



Alan Arslan		December 15, 2016
Privacy, Compliance and Training Branch Office of the Chief Information Officer Ministry of Citizens Services and Open Government	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

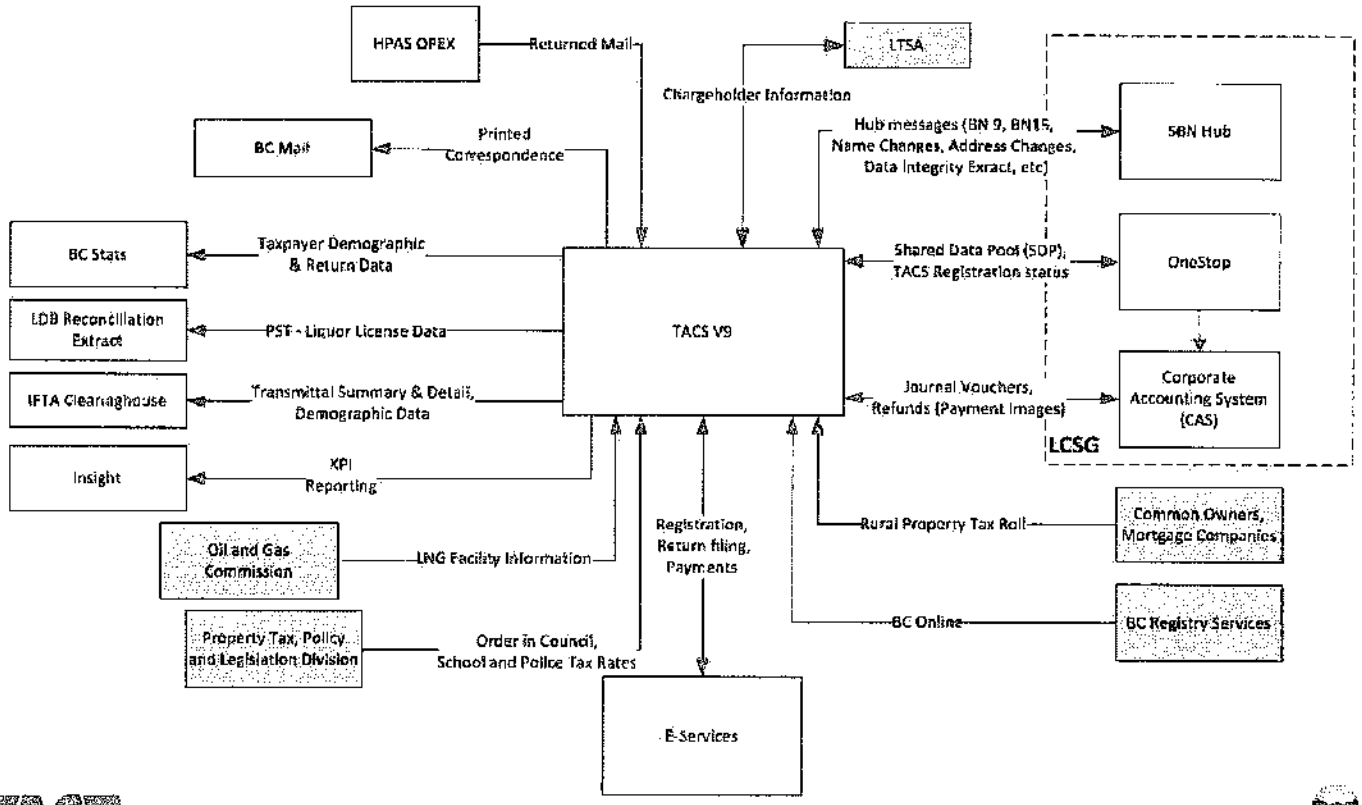
Louise Lam RTI Business Lead Revenue Division Ministry of Finance	Signature	Dec. 16, 2016 Date
Richard Barlow Ministry Privacy and Information Security Officer Corporate Service Division Information Management Branch Ministry of Finance	Signature	December 15 2016 Date
Elan Symes Assistant Deputy Minister Revenue Division Ministry of Finance	Signature	Dec 19/16 Date

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

Appendix 1 General Interfaces

The following interfaces will be implemented as part of RTI Phase 2 Rollout 1:

TACS V9 Interfaces - General



- Property Tax, Policy and Legislation Division – OIC School and Police Tax Rates

  TACS will receive annual rates set by the Order in Council legislation transmitted as a formatted excel file via email. This file is then directly imported into a Gentax case which has review and approval stages concluding with director approval. Rates will then be used in returns and billing processes.

- BC Registry Services – BC Online

  Immediate response from searched executed in eTax will run inside of BC Online portal with Web Services being used to communicate between the two. This interface will allow external users at BC Registry Services to search RPT data.

- Regional Districts, Real Estate Boards and Various Organizations– Rural Property Tax Roll

  A list of folios with high level information called a tax roll is made available annually for external parties to request. Transmission through eTaxBC will be available for Regional Districts and via email for other organizations. A report will be generated for Regional Districts and a file created for various organizations including Real Estate Boards and companies as requested.

- LTSA – Charge holder Information

  As part of the forfeiture process, we must notify all charge holders on title for the folio. Received bi-annually through SFTP, LTSA will provide a list of these charge holders. The business then works through this list and manually looks up the address for each in the list and keys it. Once complete, the charge holder notification mailout can proceed (Notice of Forfeiture).

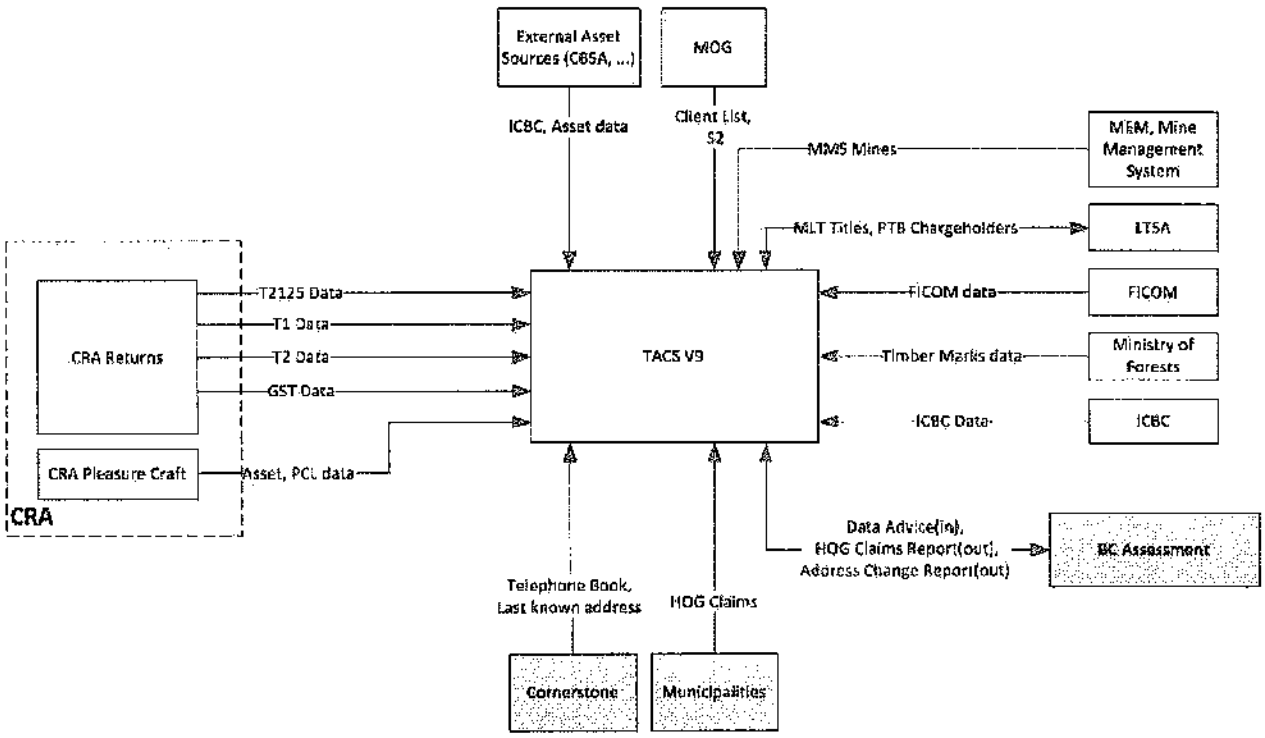
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  Details of frequency and transmission are TBD. OGC provides a list of all Oil and Gas facilities in BC, and provides an ID for each. LNG uses the facility ID number in Registration to identify the taxpayer's facility.

Appendix 2 Warehouse Interfaces

The following interfaces will be implemented as part of RTI Phase 2 Rollout 1:

TACS V9 Interfaces - Warehouse



- Cornerstone – Telephone Book, Last Known Address

  This interface provides additional sources to match data in discoveries and audit processes. To load the data into the warehouse a delimited file is manually downloaded through FTP and is sent to a pick up location to be processes by the nightly warehouse job stream, new files being made available annually.

- Municipalities – HOG Claims

  A fixed width file is uploaded to eTax by the municipalities which is then copied to the warehouse for processing and entity matching, as well as driving discovery and audit.

- BC Assessment (BCA) – Data Advice

  Based on product availability an XML file will be downloaded from the BCA website and loaded into the warehouse. The data is then loaded into TACS through a case to enable reviewing the changes and if approved it drives registration of RPT folios, as well as updating existing folio, account, and period attributes. Warehouse data is also used by HOGA Audit and discovery.

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  A PDF file is emailed to BC Assessment providing information about a year of Home Owner Grant claims once per year.

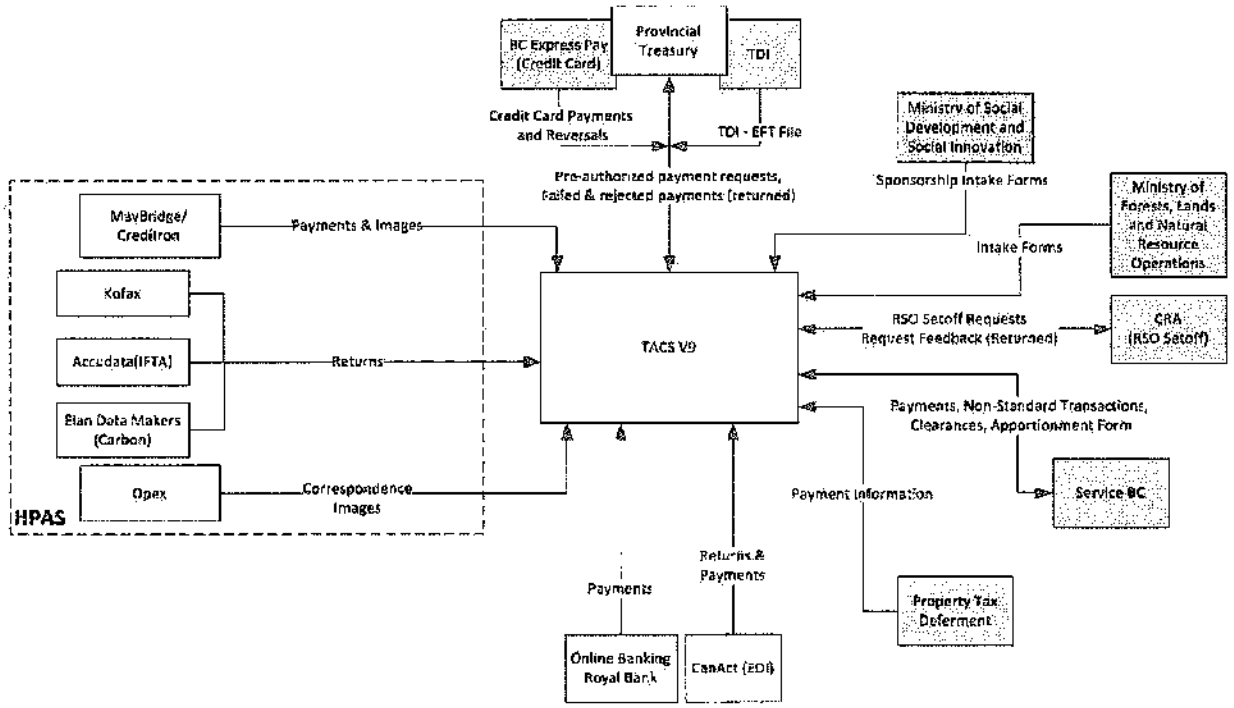
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  A PDF file (may change to Excel file) is transmitted (details TBD) to BC Assessment identifying mailing address changes that have been made on RPT folios in TACS. Frequency of the transmission of this file will be once per week on the last business day of the week.

Appendix 3. Payments, Returns, and Imaging Interfaces

The following interfaces will be implemented as part of RTI Phase 2 Rollout 1:

TACS V9 Interfaces – Payments, Returns, Imaging



FAST

Updated August 30, 2018

- Provincial Treasury – TDI-EFT

  Treasury deposit information will be transferred daily however the transmission process is still TBD until there has been significant outreach to HPAS (SMARTS developer) on the current system. This information will be treated as a normal payment in TACS.

- Service BC

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- Property Tax Deferment

  The users in the deferment section will manually generate a file which will be uploaded into TACS daily, or as needed. The file will be used to post credits and set/remove indicators which will drive billing and refund processing.

PRIVACY IMPACT ASSESSMENT
TACS PIA Update for Revenue Transformation Initiative (RTI) Phase 2 Rollout 1 Initiative Update

1. Title of original PIA and any number assigned to original PIA
Original PIA: FIN 13029-TACS V9 Upgrade
Other relevant PIAs include:
Rural Property Tax Collection (PIA # FIN16057)
Home Owner Grant Administration (PIA FIN11016)
Home Owner Grant Low-Income Supplement (PIA SBR08018)

2. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Property Taxation Branch
Initiative Title	TACS PIA Update for Revenue Transformation Initiative (RTI) Phase 2 Rollout 1: rural property tax collection; school and police tax administration; home owner grant administration.

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250 387-2217
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		No
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Privacy, Compliance and Training Branch Review and Comments:



Alan Arslan		December 15, 2016
Privacy, Compliance and Training Branch Office of the Chief Information Officer Ministry of Citizens Services and Open Government	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

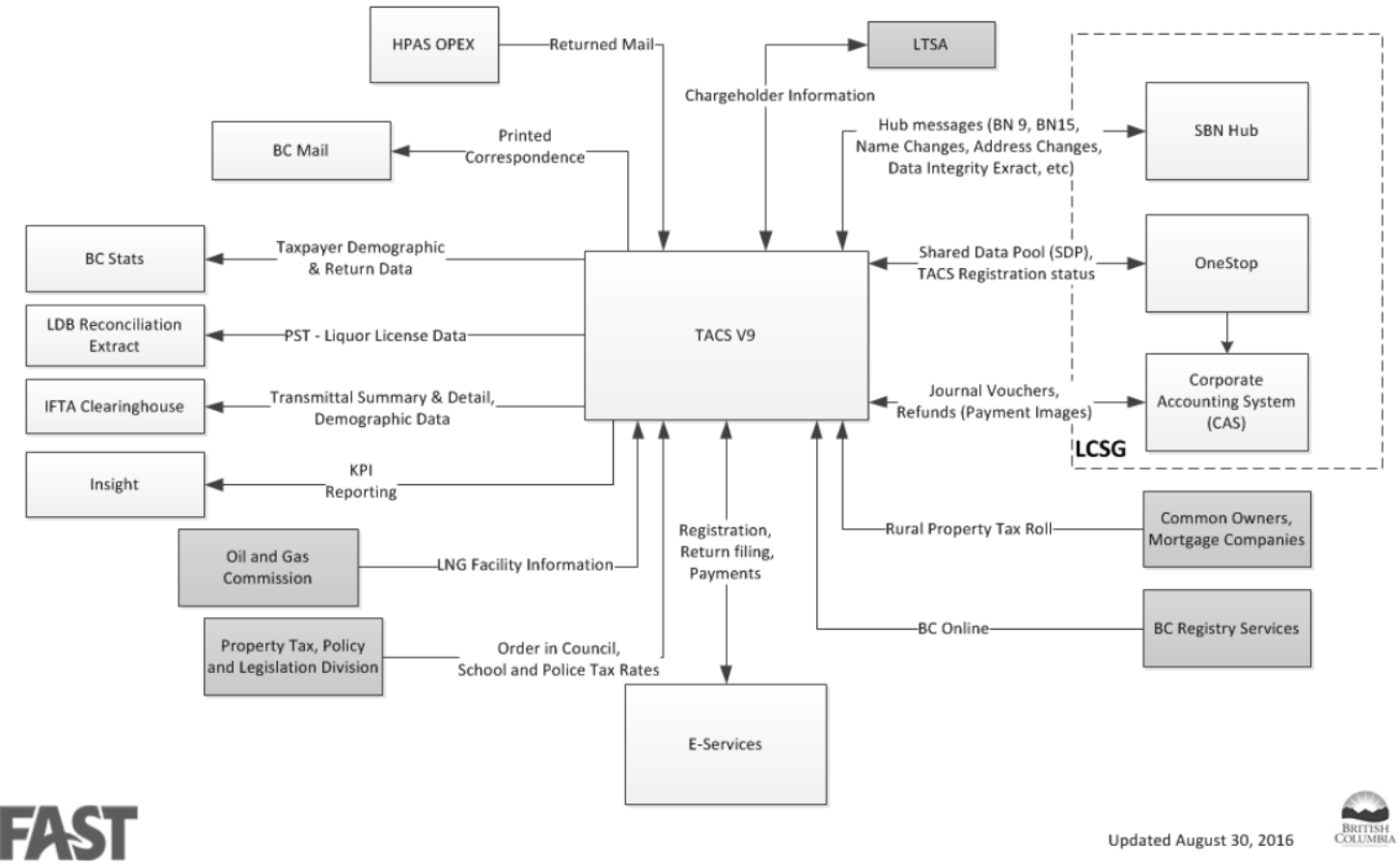
Louise Lam RTI Business Lead Revenue Division Ministry of Finance	Signature	Date
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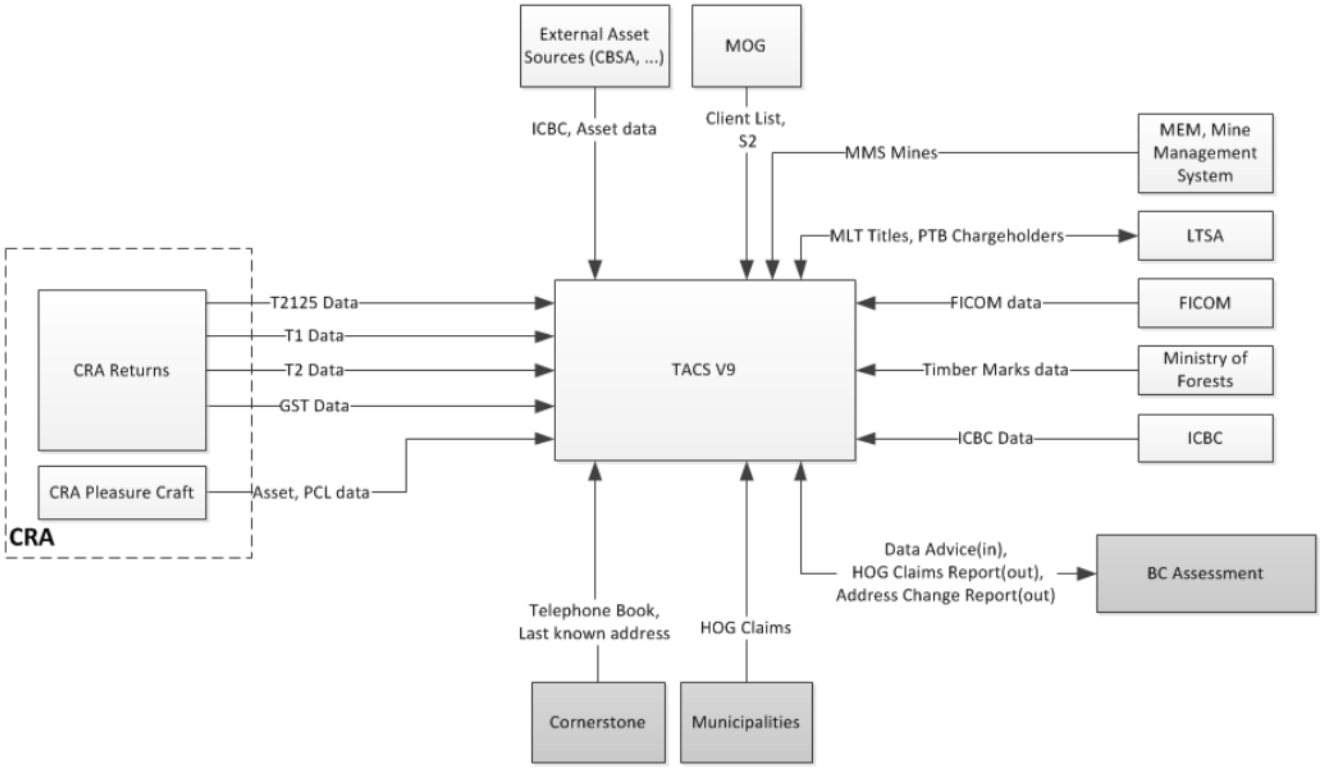
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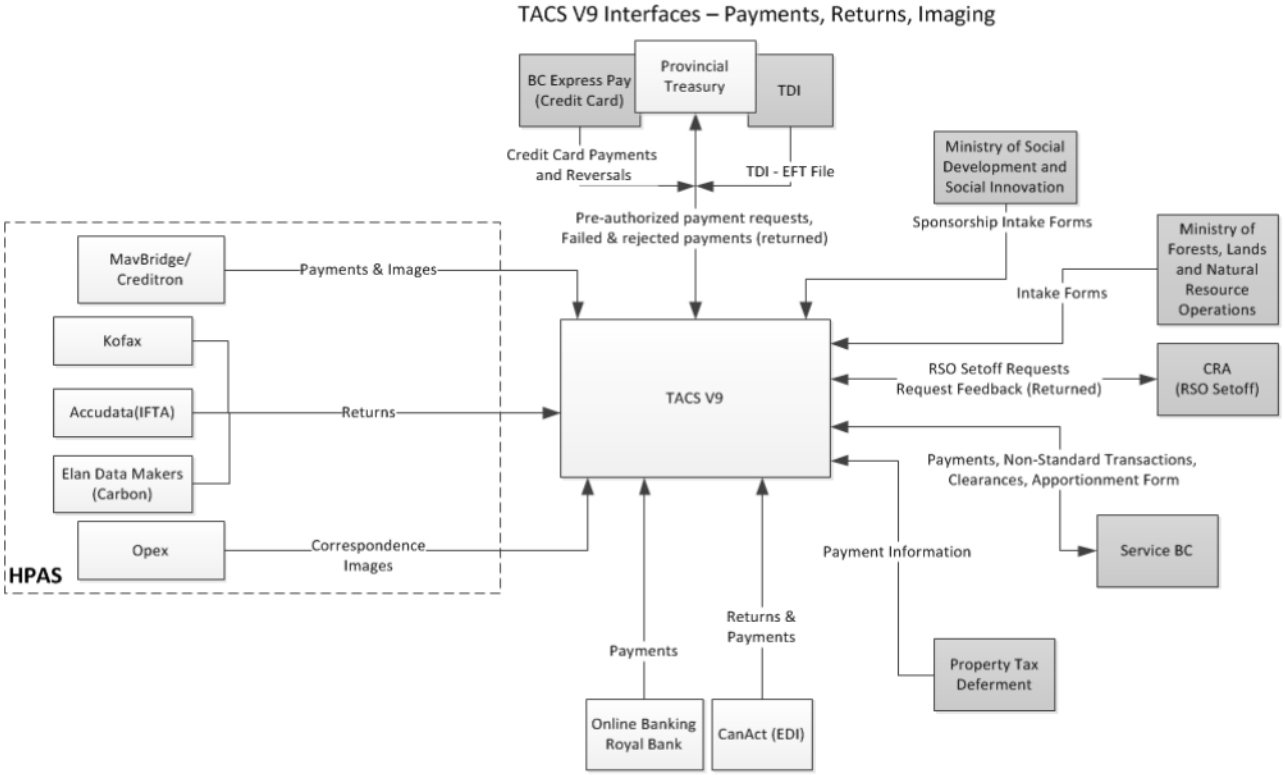
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Updated August 30, 2016

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Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250 387-2217
E-Mail	Louise.Lam@gov.bc.ca

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Commented [AA1]: Information stored in TACS is stored and accessed only in Canada, is that right?

Commented [RB2]: Taxpayers can access their accounts from any web enabled computer/device, including from locations outside of Canada. Storage is only in Canada – covered in the original PIA. Government employees only access TACS from inside of Canada.

6. Purpose/Objectives of the revision (if statutory, provide citation).

As part of the Revenue Transformation Initiative Phase 2, the Property Taxation Branch obtained approval to develop a new business application to administer rural property tax, school tax, police tax and home owner grant administration. Following an expression of interest process, it was determined that the upgraded TACS System would best meet the needs of the Property Taxation Branch to administer these programs.

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Commented [AA3]: What does this mean? The appendices seem to indicate various types of collection and disclosures to other entities. If that is so, do they involve collections and disclosures of Personal Information and are those interactions within the scope of this PIA?

Commented [RB4]: Yes there are feeds into and out of TACS. Feeds may or may not contain PI. The feeds are out of scope for this PIA. Collection, use and disclosure is covered in the corresponding program PIAs. This PIA is intending to only cover the new storage location of this information (TACS). TACS is replacing legacy systems where this information was previously stored.

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Ministry Comments:

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Privacy, Compliance and Training Branch Review and Comments:

Alan Arslan		
Privacy, Compliance and Training Branch Office of the Chief Information Officer Ministry of Citizens Services and Open Government	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

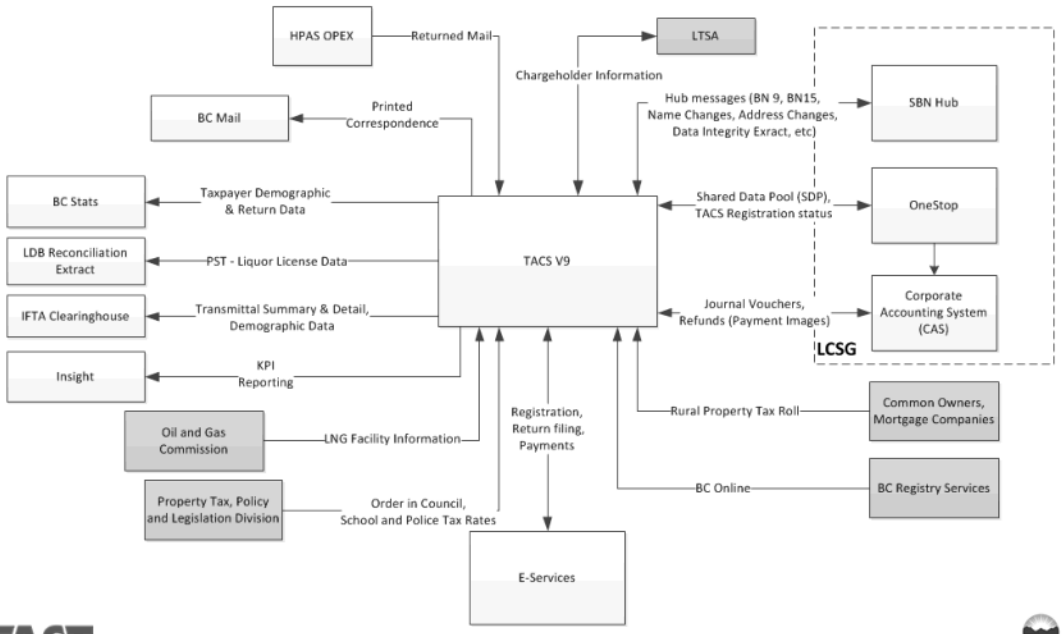
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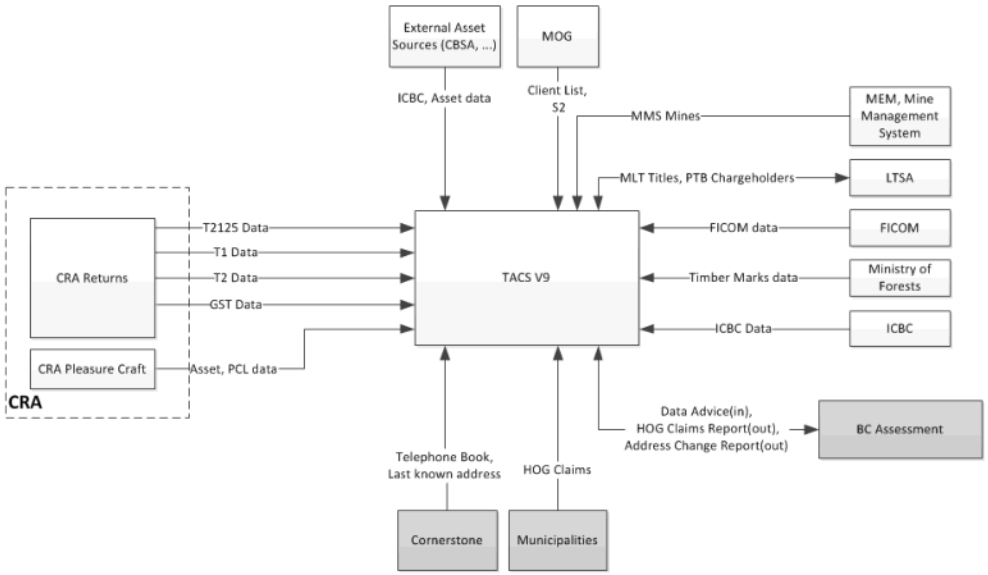
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TACS V9 Interfaces - Warehouse



- Cornerstone – Telephone Book, Last Known Address

  This interface provides additional sources to match data in discoveries and audit processes. To load the data into the warehouse a delimited file is manually downloaded through FTP and is sent to a pick up location to be processes by the nightly warehouse job stream, new files being made available annually.

- Municipalities – HOG Claims

  A fixed width file is uploaded to eTax by the municipalities which is then copied to the warehouse for processing and entity matching, as well as driving discovery and audit.

- BC Assessment (BCA) – Data Advice

  Based on product availability an XML file will be downloaded from the BCA website and loaded into the warehouse. The data is then loaded into TACS through a case to enable reviewing the changes and if approved it drives registration of RPT folios, as well as updating existing folio, account, and period attributes. Warehouse data is also used by HOGA Audit and discovery.

- BC Assessment – HOG Claims Report

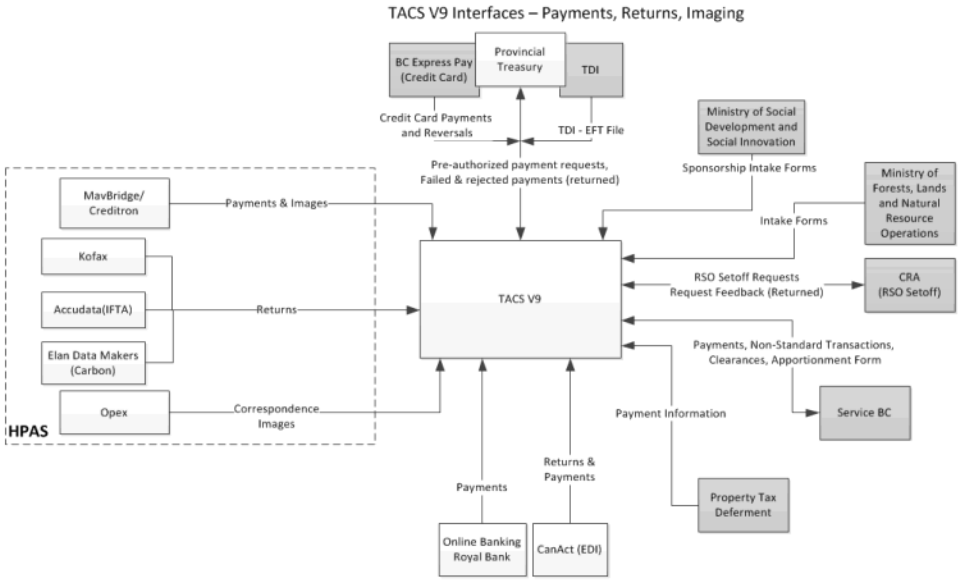
  A PDF file is emailed to BC Assessment providing information about a year of Home Owner Grant claims once per year.

- BC Assessment – Address Change Report

  A PDF file (may change to Excel file) is transmitted (details TBD) to BC Assessment identifying mailing address changes that have been made on RPT folios in TACS. Frequency of the transmission of this file will be once per week on the last business day of the week.

Appendix 3. Payments, Returns, and Imaging Interfaces

The following interfaces will be implemented as part of RTI Phase 2 Rollout 1:



FAST

Updated August 30, 2016

- Provincial Treasury – TDI-EFT

  Treasury deposit information will be transferred daily however the transmission process is still TBD until there has been significant outreach to HPAS (SMARTS developer) on the current system. This information will be treated as a normal payment in TACS.

- Service BC

  Daily transmission through SFTP will provide a file from Service BC which will drive payments in TACS. Outgoing web service to Service BC will provide payment direction information for their eGarms payment system. Reconciliation will be done by Service BC.

- Property Tax Deferment
  The users in the deferment section will manually generate a file which will be uploaded into TACS daily, or as needed. The file will be used to post credits and set/remove indicators which will drive billing and refund processing.

PRIVACY IMPACT ASSESSMENT TACS
Initiative Update – FIN17039

1. **Title of original PIA and any number assigned to original PIA**
Original PIA: FIN 13029-TACS V9 Upgrade
Other relevant PIAs include:
Property Transfer Tax Program PIA (PIA# FIN16071)

2. **Ministry/Public Body and Program Area.**

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Property Taxation Branch
Initiative Title	TACS PIA Update for Revenue Transformation Initiative (RTI) Phase 2 Rollout 2 Property Transfer Tax Administration

3. **Contact Position and/or Name, Telephone Number and E-Mail Address.**

Name, Title	Louise Lam, Director, TACS Operations & Projects
Branch/Section	TACS Business Unit
Phone Number	778 698-5163
E-Mail	Louise.Lam@gov.bc.ca

4. **Common or Integrated Program and Data-Linking Initiatives**

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		No
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		No

5. **Description of the revision.**

Change	Brief Description	FOIPP Authority / Rationale in Brief
Indirect Collection of information and	Information, including personal information, collected from LTSA to administer the property transfer tax will now be stored in the Taxpayer Administration, Compliance and Services (TACS) System.	*26(c) & 26(a) pursuant to the Property Transfer Tax Act s.2(1)*

subsequent storage of the collected personal information	Personal information that may be stored for property transfer tax administration includes information directly or indirectly collected from the taxpayer from the PTT Return or through audit process. This information covers the property, the transferee, the vendor , the transaction and includes:
	• Transferee's
	  • Name
	  • Birthdate
	  • Citizenship status
	  • SIN or ITN/BN or charitable registration #
	  • BC Provincial Nominee Program Certificate #
	  • Contact information , including address and phone #
	• Property Information
	  • Fair market value
	  • Address
	  • Property Identifier (PID) and legal description
	  • Jurisdiction and municipality
	  • Size and BCA classification
	• Transaction/Purchase details
	  • Terms of Purchase
	  • Financing
	  • Tax paid and payable , both PTT and ATT amounts
	  • Cash register date and Land Title Registration #
	• Vendor's
	  • Name
	  • Contact information, including address and ph. #
	  • Confirmation of residency status as defined in the Income Tax Act (Canada)
	• Evidentiary documents supporting audit include copies of:
	  • CRA Notice of Assessment
	  • Personal financial statements
	  • Corporate financial statements
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6. **Purpose/Objectives of the revision (if statutory, provide citation).**
As part of the Revenue Transformation Initiative Phase 2 Rollout 2, the Property Taxation Branch obtained approval to develop a new business application to administer property transfer tax. Following an expression of interest process, it was determined that the upgraded TACS System would best meet the needs of the Property Taxation Branch to administer this program.

7. **What are the potential impacts of this proposal?**
The authorities providing for the collection, use and disclosure of information collected by the Property Taxation Branch for the purpose of property transfer tax administration will be assessed. These are outlined in the program Privacy Impact Assessment, PIA# FIN16071.

The only change is that the information will now be stored in TACS.

The policies and procedures in place for the security, storage and retention of personal information in TACS have already been assessed in FIN13029 TACS R2 PIA. Those policies and procedures do not differ for this initiative.

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as client's personal information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit the risk. Only authorized employees can access taxpayer information and on an "as needed basis". The list of authorized employees is reviewed semi-annually, at minimum. TACS provides a user activity log which is reviewed monthly to ensure access is appropriate. As well, any taxpayer information is encrypted and transferred over a secure line. Security training and awareness by employees assists in addressing the risk of unauthorized uses and disclosures of information.

The Ministry assesses the risk, the safeguards and the security procedures on an ongoing basis.

8. **TACS Interface Update (See appendix)**

The interface diagrams show the feeds into and out of TACS. These diagrams are being maintained in this PIA as use of TACS is expanded. The feeds shown in the diagrams may or may not contain PI depending on the programs they support. For the purpose of this PIA, the information coming into and leaving TACS are intentionally out of scope. This PIA is limited to the new storage location of this information (TACS). TACS is replacing legacy systems, Rhumba where this information was previously stored. The implementation of the new system will trigger the decommission of the legacy system which is replaced by TACS. Collection, use and disclosure is covered in the corresponding program PIAs, PIA FIN 16071.

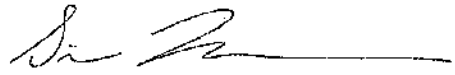
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Privacy, Compliance and Training Branch Review and Comments:

Simon Munn
Privacy, Compliance and Training
Corporate Information and Records
Management Office
Ministry of Citizens' Services



Signature

October 26, 2017
Date

X SIGNATURES

PUBLIC BODY APPROVAL:

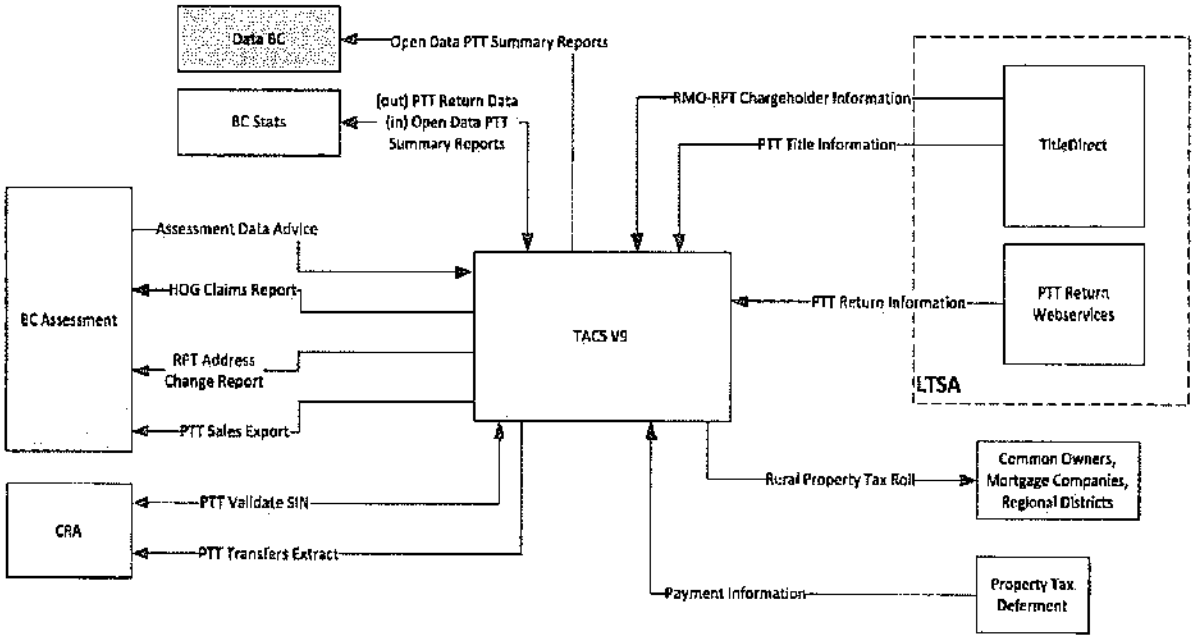
Louise Lam, Director, TACS Operations & Projects TACS Business Unit Revenue Division Ministry of Finance	Signature	Oct 26, 2017 Date
Richard Barlow Ministry Privacy and Information Security Officer Corporate Service Division Information Management Branch Ministry of Finance	Signature	October 26 2017 Date
Elan Symes Assistant Deputy Minister Revenue Division Ministry of Finance	Signature	Oct 27/17 Date

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

Appendix 1. TACS Interfaces for PTB

Highlighted interfaces (lines) will be implemented as part of RTI Phase 2 Rollout 2.
Highlighted partners (boxes) are new with RTI Phase 2 Rollout 2.

TACS Interfaces – Property Taxation Branch



FAST

Updated September 20, 2017

- BC Stats PTT Return Data, Open Data PTT Summary Reports

  TACS exports a monthly spreadsheet of PTT Return information to BC Stats. This detailed spreadsheet is used by BC Stats to produce the monthly summary reports PTT posts to Data BC's Open Data website. BC Stats also keeps this detailed data for later use, reporting on policy questions.

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  TACS exports a bi-weekly file with detailed information from each PTT return, to be used by BC Assessment for sales analysis.

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  TACS sends CRA a monthly list of SINs from PTT returns to validate against their birth date and name. CRA sends a response indicating if the provided SINs match their birth date and names. This data is used to feed into the PTT discovery process, to find individuals using an invalid or incorrect SIN to claim exemptions.

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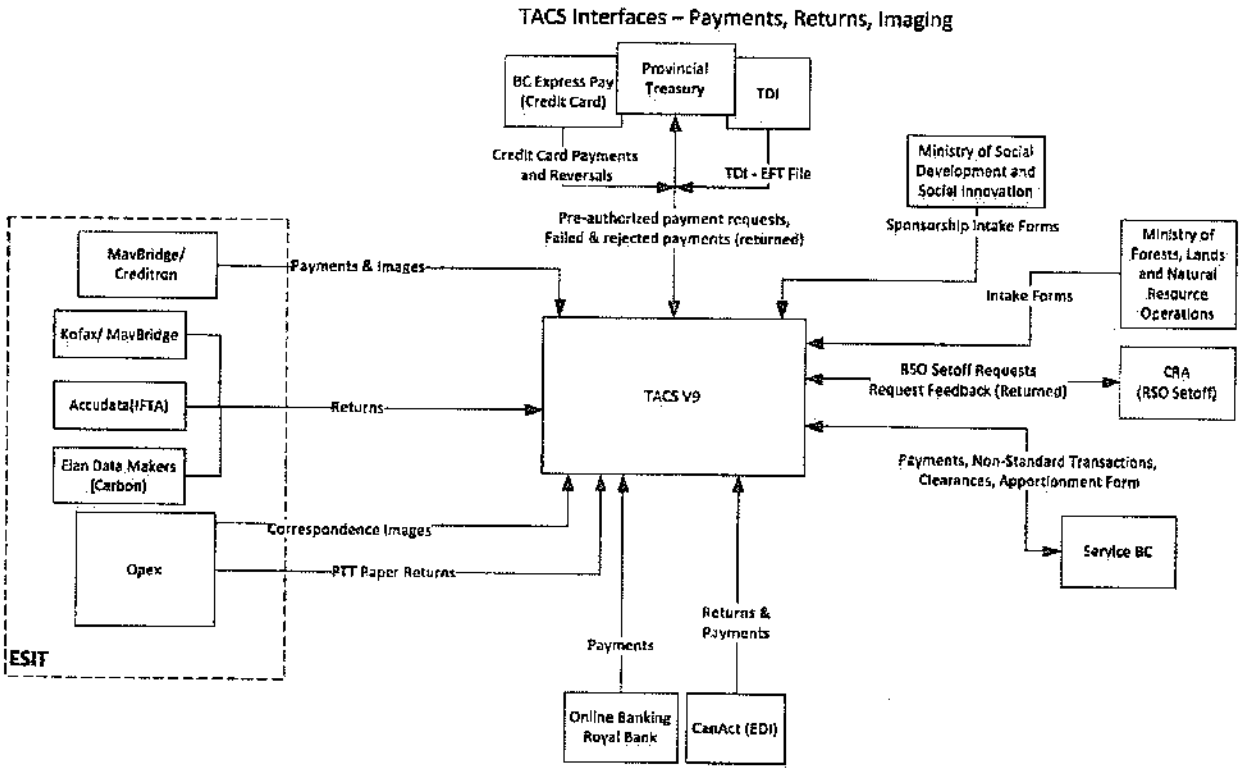
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  TACS retrieves detailed title information from LTSA, for all titles related to PTT returns. This is used as a data source for PTT discoveries for particular exemptions that require certain ownership changes on the title. Also, this detects when title registration is complete for a PTT transaction, indicating it's safe to start auditing.

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Updated September 6, 2017

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Name, Title	Louise Lam, Director, TACS Operations & Projects
Branch/Section	TACS Business Unit
Phone Number	778 698-5163
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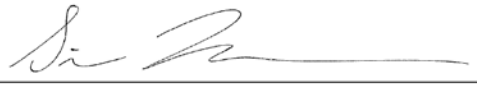
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Privacy, Compliance and Training Branch Review and Comments:

Simon Munn		October 26, 2017
Privacy, Compliance and Training Corporate Information and Records Management Office Ministry of Citizens' Services	Signature	Date

X SIGNATURES

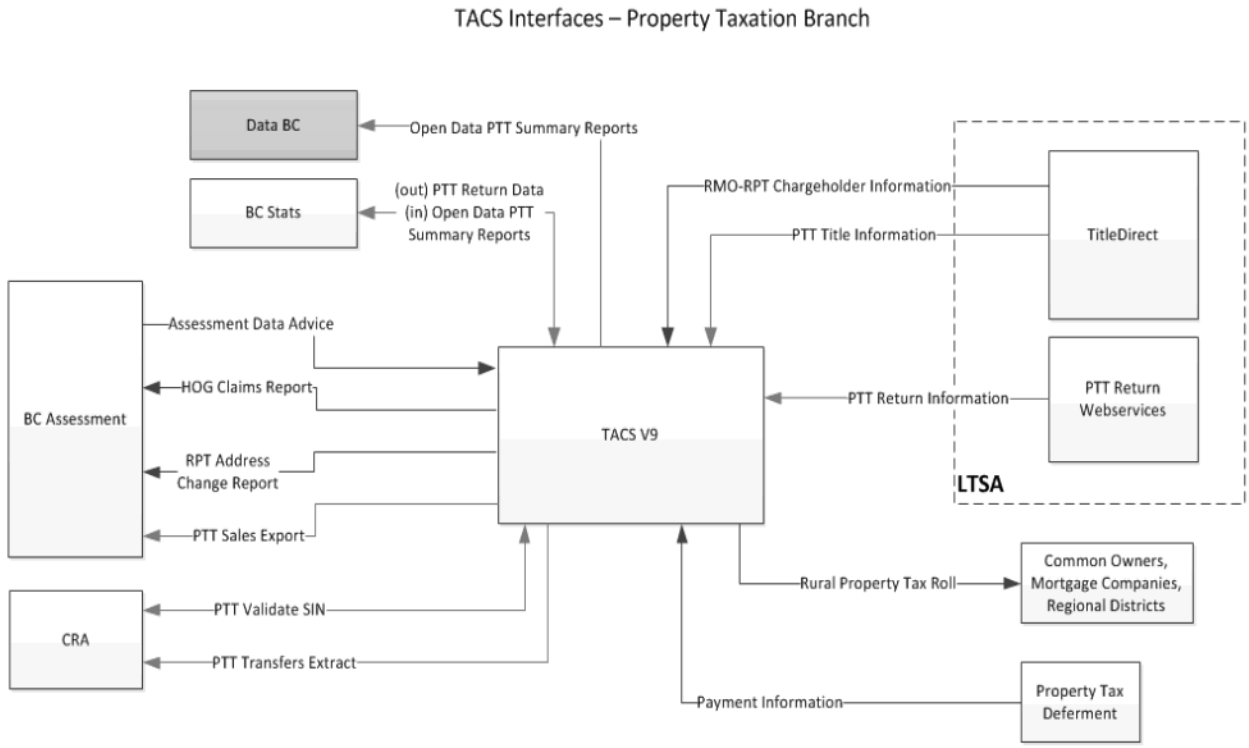
PUBLIC BODY APPROVAL:

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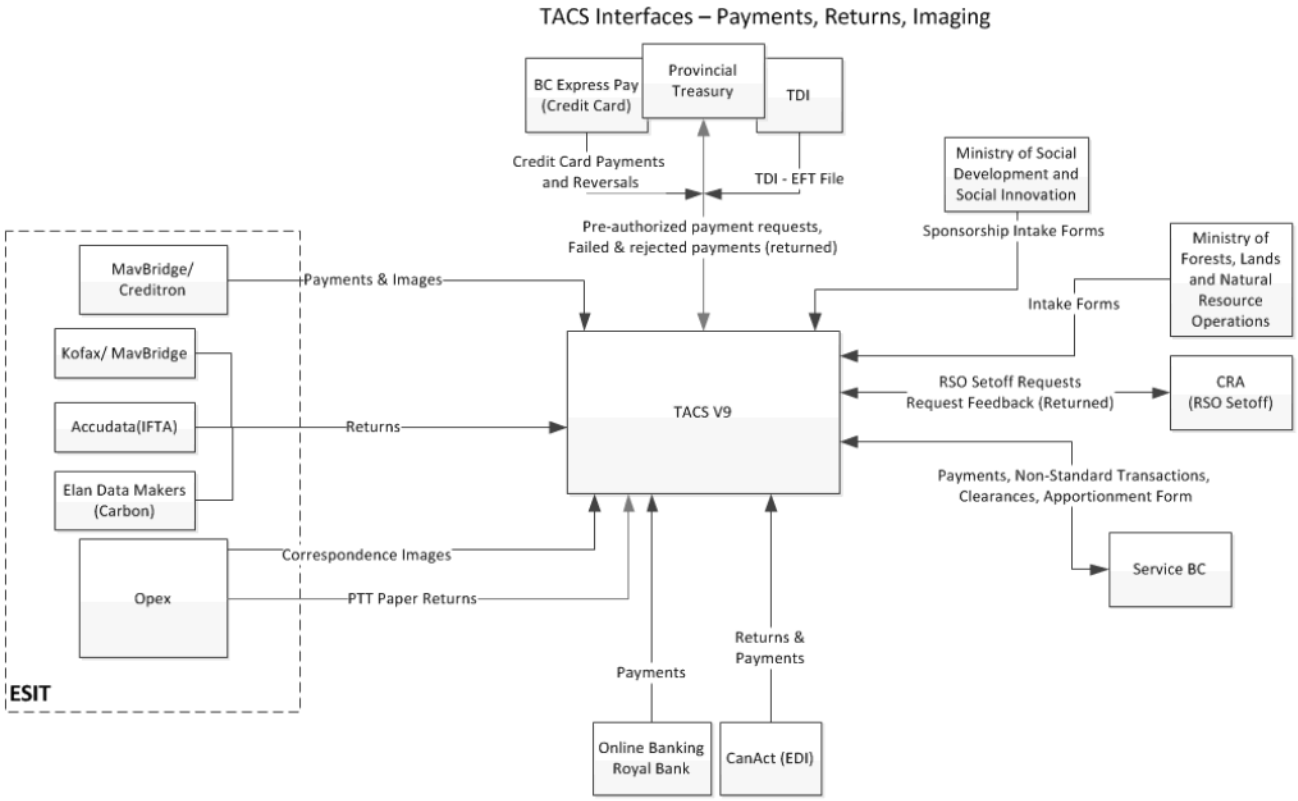
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Commented [MSF2]: It should be clear where the information is coming from. Does it come directly from the LTSA?

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		27(b)

Commented [MSF3]: FIN16071 indicates that information is internally disclosed to the PTT. If this is the corresponding disclosure for this Update's collection, a more appropriate indirect collection authority may be 27(b), which allows for indirect collection by way of public body disclosure.

27(1)(a)(i) requires authorisation from the individual the information is about.

Commented [DR4R3]: The individual signs the PTT form and allows the collection and disclosure of the personal information for the tax administrative purposes. The electronic filing is a legislative requirement and part of the registration purposes also fro LTSA.

Commented [MSF1]: If the information is being collected from LTSA, this should be a collection.

	Amalgamation • Trust, lease and life estate documents • Contract of Purchase and Sale and Purchaser's Statement of Adjustment • Agreements for sale • Partnership agreements • Separation agreements or Divorcee Decrees • Bills, Home insurance • Public Guardian and Trustee documentation • Court orders • Refund applications • Correspondence	

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Privacy, Compliance and Training Branch Review and Comments:

Privacy, Compliance and Training Branch Corporate Information and Records Management Office Ministry of Finance	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam, Director, TACS Operations & Projects TACS Business Unit Revenue Division Ministry of Finance	Signature	Date
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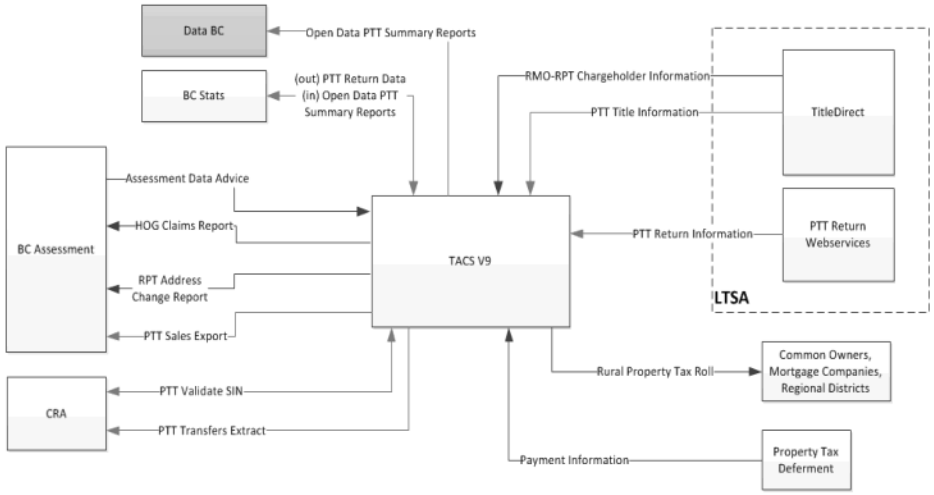
DRAFT

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Updated September 20, 2017

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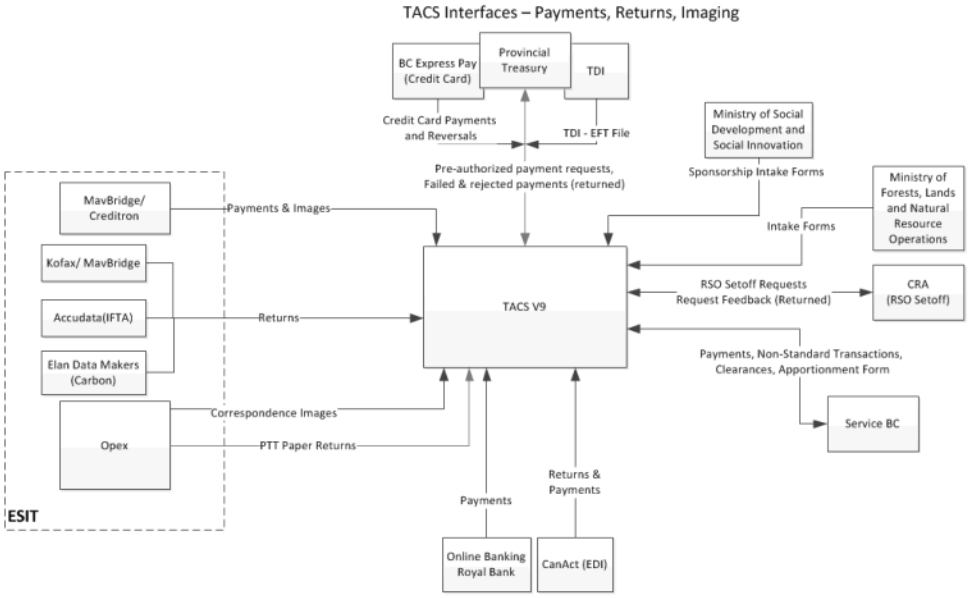
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DRAFT

Appendix 2. TACS Interfaces for Payments, Returns, and Imaging

Highlighted interfaces (lines) will be implemented as part of RTI Phase 2 Rollout 2.
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FAST

Updated September 6, 2017

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PRIVACY IMPACT ASSESSMENT TACS Initiative Update – FIN17039

1. Title of original PIA and any number assigned to original PIA
Original PIA: FIN 13029-TACS V9 Upgrade
Other relevant PIAs include:
Property Transfer Tax Program PIA (PIA# FIN16071)

2. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Property Taxation Branch
Initiative Title	TACS PIA Update for Revenue Transformation Initiative (RTI) Phase 2 Rollout 2 Property Transfer Tax Administration

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

Name, Title	Louise Lam, Director, TACS Operations & Projects
Branch/Section	TACS Business Unit
Phone Number	778 698-5163
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		No
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		No

5. Description of the revision.

Change	Brief Description	FOIPP Authority / Rationale in Brief
storage of personal information	Information, including personal information, collected to administer the property transfer tax will now be stored in the Taxpayer Administration, Compliance and Services (TACS) System.	*Section ~~30 and 30.1 of FOIPPA~~ 26(c) & 26(a) pursuant to the Property Transfer Tax Act s.2(1)*

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Commented [DRF6R5]: Update of PIA 16071…see amended sections

Commented [MSF1]: Disclosure or Collection

Commented [DRF2R1]: *Information is collected from taxpayers by lawyers and notaries (external to the BC government) during a real estate transaction. Once the information has been collected by the lawyer or notary, they transpose it onto the fillable PTT Return which is submitted to the LTSA.*
The Additional Transfer Tax Form (FIN 532) is a manual form that is sent by the lawyer or taxpayer directly to the Property Taxation Branch and is not submitted through the LTSA.

Commented [MSF3]: Is it stored in TACS after LTSA collects and analyses the information?

Commented [DRF4]: LTSA collects the information but does not analyse it in at all. See PIA 16071

	Personal information that may be stored for property transfer tax administration includes information directly or indirectly collected from the taxpayer from the PTT Return or through audit process. This information covers the property, the transferee, the vendor , the transaction and includes:
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	  • Birthdate
	  • Citizenship status
	  • SIN or ITN/BN or charitable registration #
	  • BC Provincial Nominee Program Certificate #
	  • Contact information , including address and phone #
	• Property Information
	  • Fair market value
	  • Address
	  • Property Identifier (PID) and legal description
	  • Jurisdiction and municipality
	  • Size and BCA classification
	• Transaction/Purchase details
	  • Terms of Purchase
	  • Financing
	  • Tax paid and payable , both PTT and ATT amounts
	  • Cash register date and Land Title Registration #
	• Vendor's
	  • Name
	  • Contact information, including address and ph. #
	  • Confirmation of residency status as defined in the Income Tax Act (Canada)
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As part of the Revenue Transformation Initiative Phase 2 Rollout 2, the Property Taxation Branch obtained approval to develop a new business application to administer property transfer tax. Following an expression of interest process, it was determined that the upgraded TACS System would best meet the needs of the Property Taxation Branch to administer this program.

7. What are the potential impacts of this proposal?

The authorities providing for the collection, use and disclosure of information collected by the Property Taxation Branch for the purpose of property transfer tax administration ~~have already been~~will be assessed. These are outlined in the program Privacy Impact Assessment, PIA# FIN16071.

The only change is that the information will now be stored in TACS.

The policies and procedures in place for the security, storage and retention of personal information in TACS have already been assessed in FIN13029 TACS R2 PIA. Those policies and procedures do not differ for this initiative.

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as client's personal information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit the risk. Only authorized employees can access taxpayer information and on an "as needed basis". The list of authorized employees is reviewed semi-annually, at minimum. TACS provides a user activity log which is reviewed monthly to ensure access is appropriate. As well, any taxpayer information is encrypted and transferred over a secure line. Security training and awareness by employees assists in addressing the risk of unauthorized uses and disclosures of information.

The Ministry assesses the risk, the safeguards and the security procedures on an ongoing basis.

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The interface diagrams show the feeds into and out of TACS. These diagrams are being maintained in this PIA as use of TACS is expanded. The feeds shown in the diagrams may or may not contain PI depending on the programs they support. For the purpose of this PIA, the information coming into and leaving TACS are intentionally out of scope. This PIA is limited to the new storage location of this information (TACS). TACS is replacing legacy systems, Rhumba where this information was previously stored. The implementation of the new system will trigger the decommission of the legacy system which is replaced by TACS. Collection, use and disclosure is covered in the corresponding program PIAs, PIA FIN 16071.

Commented [MSF7]: Should mention that the system being replaced is PTT system and that the system will be decommissioned after it is replaced.

Ministry Comments:

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The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are in place to ensure the accuracy of personal information. See FIN13029

Privacy, Compliance and Training Branch Review and Comments:

Privacy, Compliance and Training Branch Corporate Information and Records Management Office Ministry of Finance	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam, Director, TACS Operations & Projects TACS Business Unit Revenue Division Ministry of Finance	Signature	Date
Richard Barlow Ministry Privacy and Information Security Officer Corporate Service Division Information Management Branch Ministry of Finance	Signature	Date
Elan Symes Assistant Deputy Minister Revenue Division Ministry of Finance	Signature	Date

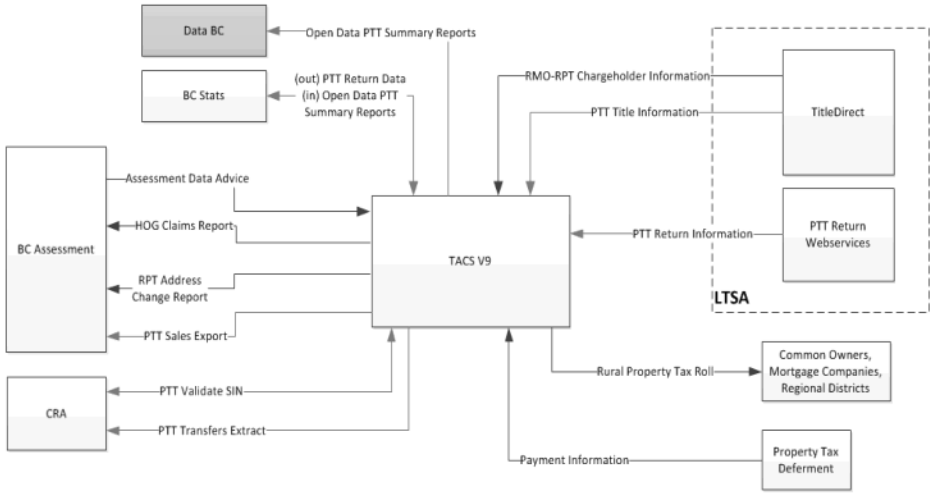
DRAFT

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Appendix 1. TACS Interfaces for PTB

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TACS Interfaces – Property Taxation Branch



FAST

Updated September 20, 2017

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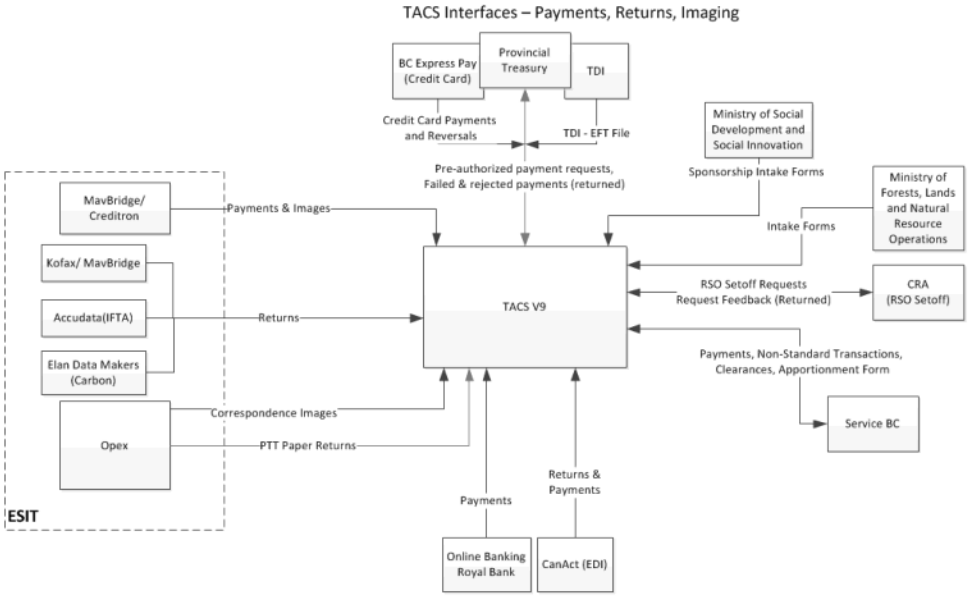
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		27(1)(a)(i)	

Commented [MSF3]: FIN16071 indicates that information is internally disclosed to the PTT. If this is the corresponding disclosure for this Update's collection, a more appropriate indirect collection authority may be 27(b), which allows for indirect collection by way of public body disclosure.

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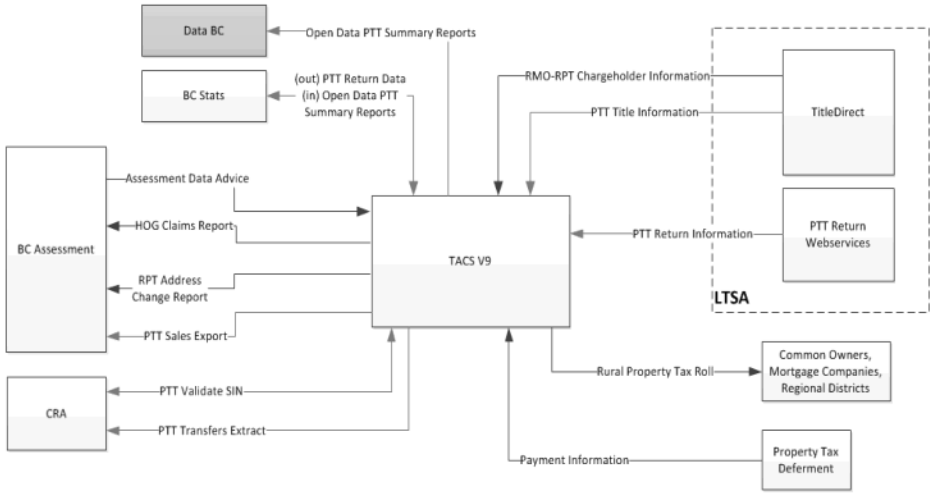
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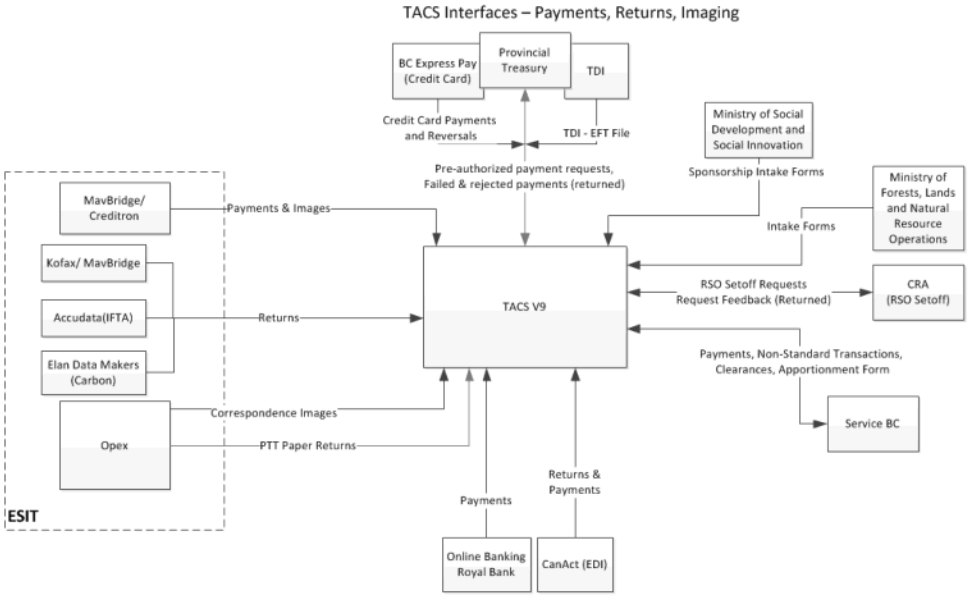
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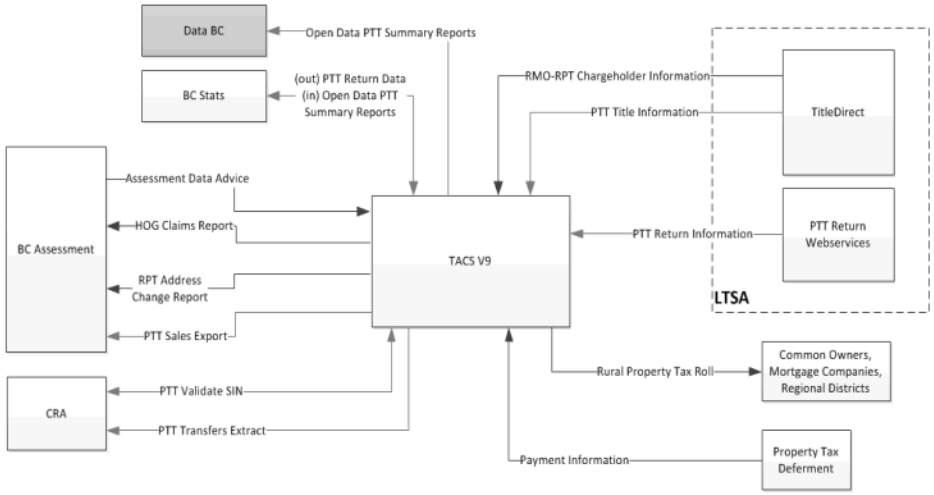
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FAST

Updated September 20, 2017

- BC Stats PTT Return Data, Open Data PTT Summary Reports

  TACS exports a monthly spreadsheet of PTT Return information to BC Stats. This detailed spreadsheet is used by BC Stats to produce the monthly summary reports PTT posts to Data BC's Open Data website. BC Stats also keeps this detailed data for later use, reporting on policy questions.

- BC Assessment PTT Sales Export

  TACS exports a bi-weekly file with detailed information from each PTT return, to be used by BC Assessment for sales analysis.

- CRA Validate SIN

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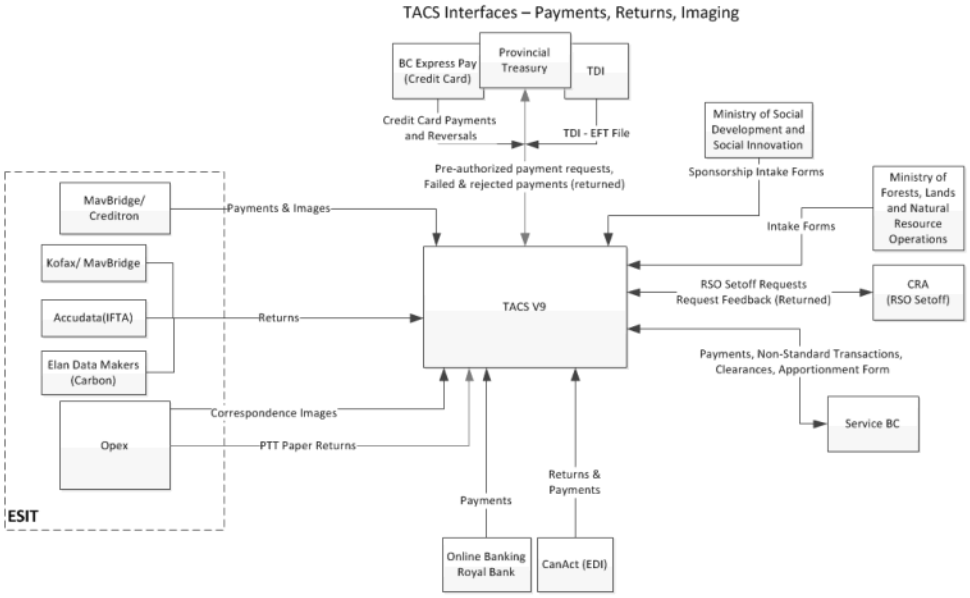
- LTSA PTT Title Information

  TACS retrieves detailed title information from LTSA, for all titles related to PTT returns. This is used as a data source for PTT discoveries for particular exemptions that require certain ownership changes on the title. Also, this detects when title registration is complete for a PTT transaction, indicating it's safe to start auditing.

DRAFT

Appendix 2. TACS Interfaces for Payments, Returns, and Imaging

Highlighted interfaces (lines) will be implemented as part of RTI Phase 2 Rollout 2.
Highlighted partners (boxes) are new with RTI Phase 2 Rollout 2.



FAST

Updated September 6, 2017

- PTT Paper Returns

  ESIT will scan paper Property Transfer Tax returns received from LTSA. These will upload into TACS via the existing image interface, creating one-time receivables (OTRs) to be keyed by the PTT business area.

- Provincial Treasury Pre-Authorized Debit payment reversals

  TACS will start receiving payment reversals for Pre-Authorized Debit (PAD) payments made through LTSA for PTT returns. This is similar to the existing PAD reversal interface for payments made through eTaxBC, but the original source of the payments is LTSA instead of TACS. These payments will be automatically marked as reversed in TACS, just as we do for eTaxBC PAD payments.

PRIVACY IMPACT ASSESSMENT TACS Initiative Update – FIN17039

1. Title of original PIA and any number assigned to original PIA

Original PIA: FIN 13029-TACS V9 Upgrade

Other relevant PIAs include:

Property Transfer Tax Program PIA (PIA# FIN16071)

2. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Property Taxation Branch
Initiative Title	TACS PIA Update for Revenue Transformation Initiative (RTI) Phase 2 Rollout 2 Property Transfer Tax Administration

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

Name, Title	Louise Lam, Director, TACS Operations & Projects
Branch/Section	TACS Business Unit
Phone Number	778 698-5163
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		No
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		No

5. Description of the revision.

Change	Brief Description	FOIPP Authority / Rationale in Brief
Indirect Collection of information and	Information, including personal information, collected from LTSA to administer the property transfer tax will now be stored in the Taxpayer Administration, Compliance and Services (TACS) System.	*26(c) & 26(a) pursuant to the Property Transfer Tax Act s.2(1)*

subsequent storage of the collected personal information	Personal information that may be stored for property transfer tax administration includes information directly or indirectly collected from the taxpayer from the PTT Return or through audit process. This information covers the property, the transferee, the vendor , the transaction and includes:
	• Transferee's
	  • Name
	  • Birthdate
	  • Citizenship status
	  • SIN or ITN/BN or charitable registration #
	  • BC Provincial Nominee Program Certificate #
	  • Contact information , including address and phone #
	• Property Information
	  • Fair market value
	  • Address
	  • Property Identifier (PID) and legal description
	  • Jurisdiction and municipality
	  • Size and BCA classification
	• Transaction/Purchase details
	  • Terms of Purchase
	  • Financing
	  • Tax paid and payable , both PTT and ATT amounts
	  • Cash register date and Land Title Registration #
	• Vendor's
	  • Name
	  • Contact information, including address and ph. #
	  • Confirmation of residency status as defined in the Income Tax Act (Canada)
	• Evidentiary documents supporting audit include copies of:
	  • CRA Notice of Assessment
	  • Personal financial statements
	  • Corporate financial statements
	  • Certificates of Amalgamation,
		27(b)

	and the Articles of Amalgamation • Trust, lease and life estate documents • Contract of Purchase and Sale and Purchaser's Statement of Adjustment • Agreements for sale • Partnership agreements • Separation agreements or Divorcee Decrees • Bills, Home insurance • Public Guardian and Trustee documentation • Court orders • Refund applications • Correspondence	

6. Purpose/Objectives of the revision (if statutory, provide citation).

As part of the Revenue Transformation Initiative Phase 2 Rollout 2, the Property Taxation Branch obtained approval to develop a new business application to administer property transfer tax. Following an expression of interest process, it was determined that the upgraded TACS System would best meet the needs of the Property Taxation Branch to administer this program.

7. What are the potential impacts of this proposal?

The authorities providing for the collection, use and disclosure of information collected by the Property Taxation Branch for the purpose of property transfer tax administration will be assessed. These are outlined in the program Privacy Impact Assessment, PIA# FIN16071.

The only change is that the information will now be stored in TACS.

The policies and procedures in place for the security, storage and retention of personal information in TACS have already been assessed in FIN13029 TACS R2 PIA. Those policies and procedures do not differ for this initiative.

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as client's personal information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit the risk. Only authorized employees can access taxpayer information and on an "as needed basis". The list of authorized employees is reviewed semi-annually, at minimum. TACS provides a user activity log which is reviewed monthly to ensure access is appropriate. As well, any taxpayer information is encrypted and transferred over a secure line. Security training and awareness by employees assists in addressing the risk of unauthorized uses and disclosures of information.

The Ministry assesses the risk, the safeguards and the security procedures on an ongoing basis.

8. TACS Interface Update (See appendix)

The interface diagrams show the feeds into and out of TACS. These diagrams are being maintained in this PIA as use of TACS is expanded. The feeds shown in the diagrams may or may not contain PI depending on the programs they support. For the purpose of this PIA, the information coming into and leaving TACS are intentionally out of scope. This PIA is limited to the new storage location of this information (TACS). TACS is replacing legacy systems, Rhumba where this information was previously stored. The implementation of the new system will trigger the decommission of the legacy system which is replaced by TACS. Collection, use and disclosure is covered in the corresponding program PIAs, PIA FIN 16071.

Ministry Comments:

The authorities providing for the collection, use and disclosure of information collected by the Property Taxation Branch for the purpose of property transfer tax administration outlined in the relevant program Privacy Impact Assessment (PIA# FIN16071).

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are in place to ensure the accuracy of personal information. See FIN13029

Privacy, Compliance and Training Branch Review and Comments:

Simon Munn		
Privacy, Compliance and Training Branch Corporate Information and Records Management Office Ministry of Finance	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

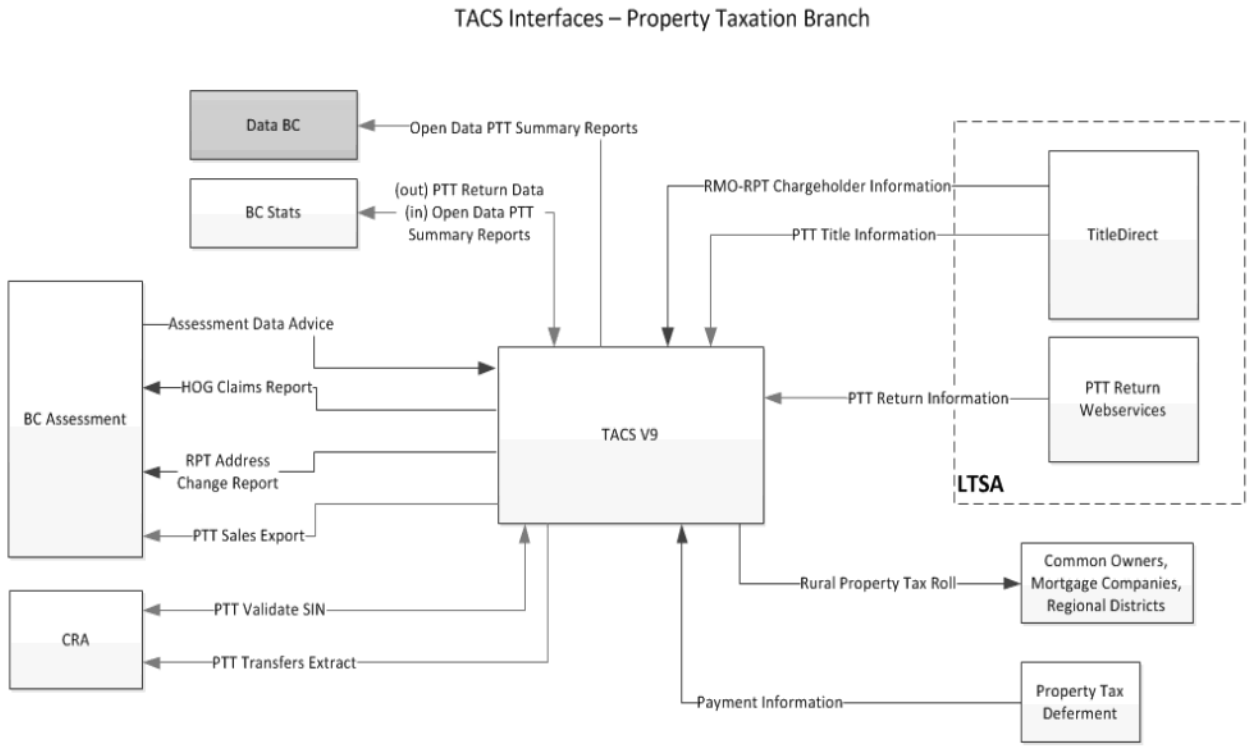
Louise Lam, Director, TACS Operations & Projects TACS Business Unit Revenue Division Ministry of Finance	Signature	Date
Richard Barlow Ministry Privacy and Information Security Officer Corporate Service Division Information Management Branch Ministry of Finance	Signature	Date
Elan Symes Assistant Deputy Minister Revenue Division Ministry of Finance	Signature	Date

DRAFT

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

Appendix 1. TACS Interfaces for PTB

Highlighted interfaces (lines) will be implemented as part of RTI Phase 2 Rollout 2.
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- BC Stats PTT Return Data, Open Data PTT Summary Reports

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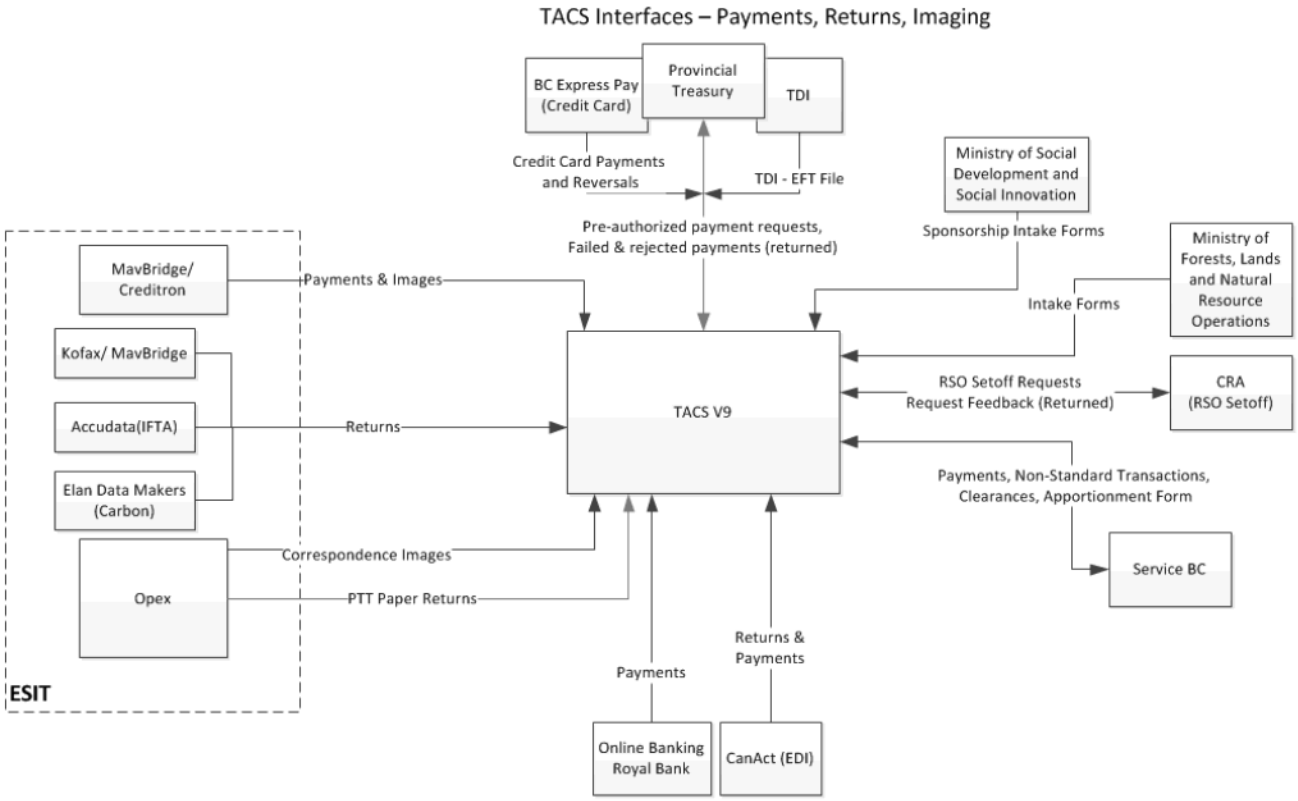
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Updated September 6, 2017

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PRIVACY IMPACT ASSESSMENT
Initiative Update
PIA#FIN18067

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1. Title of original PIA and any number assigned to original PIA
FIN 13029-TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Finance
Division	Revenue
Branch/Section	Property Taxation
Initiative Title	TACS PIA Update for Speculation and Vacancy Tax

3. Contact Position and/or Name, Telephone Number and E-Mail Address.
(This should be the name of the individual most qualified to respond to questions regarding the revision).

Name, Title	Louise Lam, Director
Branch/Section	TACS Operations & Projects
Phone Number	778 698 5163
E-Mail	Louise.lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. **Description of the revision.**

Change	Brief Description	FOIPP Authority / Rationale in Brief
storage of personal information	Information, including personal information, collected to administer the speculation and vacancy tax (SVT) will be stored in the Taxpayer Administration, Compliance and Services (TACS) System. Personal information that may be stored for SVT administration includes information directly or indirectly collected for the purposes of the SVT declaration, return or through the audit process. For more details on the process around the information please refer to the speculation tax operational PIAs, currently under development. The information includes: **BC Assessment File Information:** First Name Middle Name and Initial Company or Last Name Sequence ID Equity Type code Equity type Description Mailing Address for Owner(s) Mailing Address Attention Location of property Property Class Property Tenure Code Use Code of Property Land Value Improvement Value Assessment Notice Return Flag Property ID number (PID) Folio Number Folio Description Sale information Name of historical property owners **Land Title Survey Authority Information:** Title Parcel Title Parcel	Section 30 and 30.1 of FOIPPA

	Parcel Pending App Title Owner Title Charge Title Charge Owner **Declaration Information:** Name Address (optional) Age Email Social Insurance Number (if an individual) Spouse – Yes/NO Foreign Driver's License number or any other Foreign ID (if no SIN) Business Info – for example Business ID and corporation ID, charity number If they have undeclared income. Yes/No. **Income Credit Information:** Taxpayer Income Amount Spouse Name (if applicable) Spouse income amount (if applicable) Spouse Date of Birth (if applicable) Spouse SIN (if applicable) Spouse Email (if applicable) Spouse Phone Number (if applicable) **Evidentiary Documents Supporting Audit including copies of:** CRA Notice of Assessment Personal financial statements Corporate financial statements Certificates of Amalgamation, and the Articles of Amalgamation Trust, lease and life estate documents Contract of Purchase and Sale and Purchaser's Statement of Adjustment Agreements for sale Partnership agreements Separation agreements or Divorcee Decrees Bills, Home insurance Public Guardian and Trustee documentation Court orders Correspondence See Operation PIA phase 2 for more details on audit/discovery information.	

6. Purpose/Objectives of the revision (if statutory, provide citation).

The speculation and vacancy tax (SVT) is designed to prevent housing speculation and help turn vacant and underutilized properties into homes for people who live and work in B.C. The tax is a part of the B.C. government's *Homes for BC: A 30-Point Plan for Housing Affordability in British Columbia* to address the housing crisis and help make life more affordable for people. The *Budget Measures Implementation (Speculation and Vacancy Tax) Act*, which would enact SVT, was introduced on October 16, 2018. This annual tax is payable by owners of residential property in designated taxable regions of B.C.

The TACS System will be used by the Revenue Division to administer the new tax

7. What are the potential impacts of this proposal?

The authorities providing for the collection, use and disclosure of information collected by the Property Taxation Branch for the speculation and vacancy tax will be assessed under a separate operational privacy impact assessment (PIA). The operational PIA will be completed in two phases. PIA 18061 – Speculation Tax Operational Phase 1 is under development and is expected to be signed off in December 2018.

The policies and procedures in place for the security, storage and retention of personal information in TACS have already been assessed in FIN13029 TACS R2 PIA. Those policies and procedures do not differ for this initiative.

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as client's personal information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit the risk. Only authorized employees can access taxpayer information and on an "as needed basis". The list of authorized employees is reviewed semi-annually, at minimum. TACS provides a user activity log which is reviewed monthly to ensure access is appropriate. As well, any taxpayer information is encrypted and transferred over a secure line. Security training and awareness by employees assists in addressing the risk of unauthorized uses and disclosures of information.

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Ministry Comments:

The authorities providing for the collection, use and disclosure of information by FIN in relation to the administration of the Speculation and Vacancy Tax are outlined in the corresponding program Privacy Impact Assessments.

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are in place to ensure the accuracy of personal information.

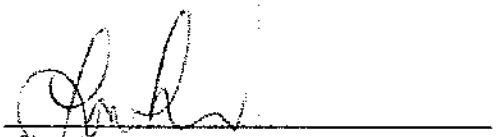
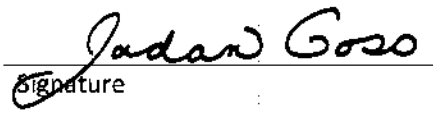
Privacy, Compliance and Training Branch Review and Comments:



Jessica Bouchard		**Nov. 15, 2018**
Privacy Analyst Privacy, Compliance and Training Branch Corporate Information and Records Management Office Ministry of Citizens' Services	Signature	Date

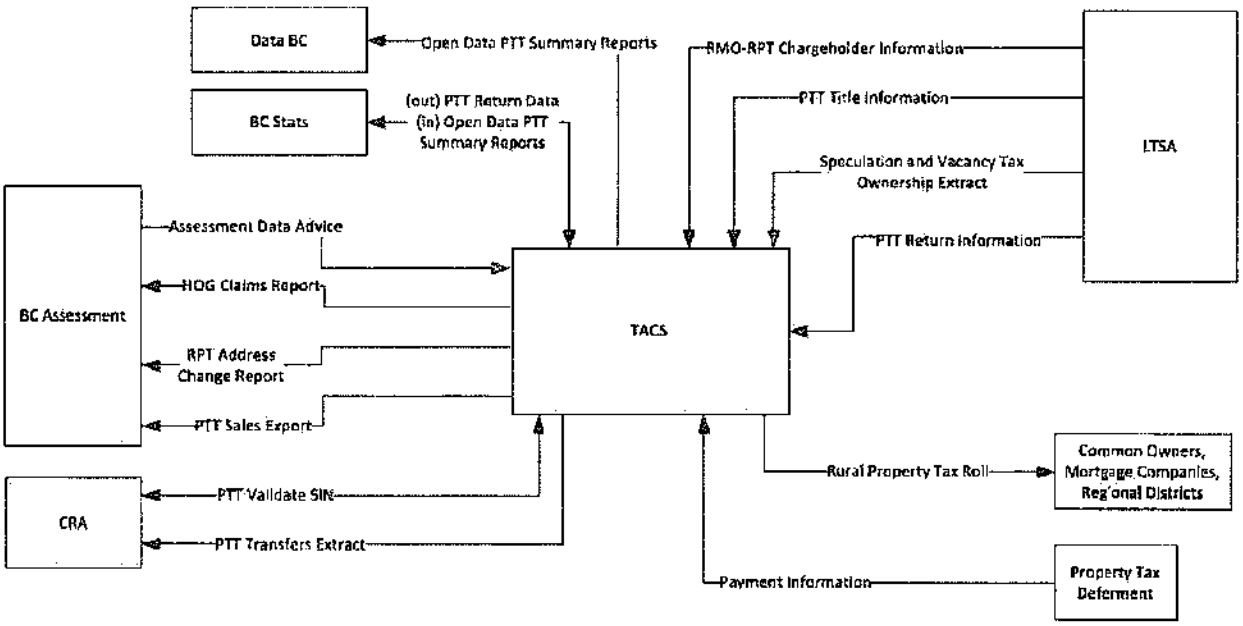
X SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam Director, TACS Operations & Projects Revenue Division Ministry of Finance	 Signature	Nov 16, 2018 Date
Richard Barlow Director of Information Security and Privacy Information Management Branch Ministry of Finance	 Signature	November 15 2018 Date
Jordan Goss Assistant Deputy Minister Revenue Division Ministry of Finance	 Signature	Nov 21, 2018 Date

APPENDIX - TACS Interface

TACS Interfaces – Property Taxation Branch



FAST

Updated September 20, 2017

Green arrows indicate new or updated interfaces

- BC Assessment Data Advice

  Assessment Roll data has been updated to flag Folios that are candidates for Speculation and Vacancy Tax based on Geography, Valuation, and Property Class. This is an existing interface that includes assessed values and owners for all Folios in the province.

- LTSA Speculation and Vacancy Tax Ownership Extract

  LTSA provides an extract of all Titles and relevant Charges that fall within the geographic area of Speculation and Vacancy Tax. This is used to determine the registered interest of each owner, in order to assess tax due for each owner of a BCA folio.

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Division	Revenue
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Initiative Title	TACS PIA Update for Speculation and Vacancy Tax

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(This should be the name of the individual most qualified to respond to questions regarding the revision).

Name, Title	Louise Lam, Director
Branch/Section	TACS Operations & Projects
Phone Number	778 698 5163
E-Mail	Louise.lam@gov.bc.ca

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		Yes	No
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	Parcel Pending App Title Owner Title Charge Title Charge Owner **Declaration Information:** Name Address (optional) Age Email Social Insurance Number (if an individual) Spouse – Yes/NO Foreign Driver's License number or any other Foreign ID (if no SIN) Business Info – for example Business ID and corporation ID, charity number If they have undeclared income. Yes/No. **Income Credit Information:** Taxpayer Income Amount Spouse Name (if applicable) Spouse income amount (if applicable) Spouse Date of Birth (if applicable) Spouse SIN (if applicable) Spouse Email (if applicable) Spouse Phone Number (if applicable) **Evidentiary Documents Supporting Audit including copies of:** CRA Notice of Assessment Personal financial statements Corporate financial statements Certificates of Amalgamation, and the Articles of Amalgamation Trust, lease and life estate documents Contract of Purchase and Sale and Purchaser's Statement of Adjustment Agreements for sale Partnership agreements Separation agreements or Divorcee Decrees Bills, Home insurance Public Guardian and Trustee documentation Court orders Correspondence See Operation PIA phase 2 for more details on audit/discovery information.	

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The policies and procedures in place for the security, storage and retention of personal information in TACS have already been assessed in FIN13029 TACS R2 PIA. Those policies and procedures do not differ for this initiative.

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Ministry Comments:

The authorities providing for the collection, use and disclosure of information by FIN in relation to the administration of the Speculation and Vacancy Tax are outlined in the corresponding program Privacy Impact Assessments.

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are in place to ensure the accuracy of personal information.

Privacy, Compliance and Training Branch Review and Comments:

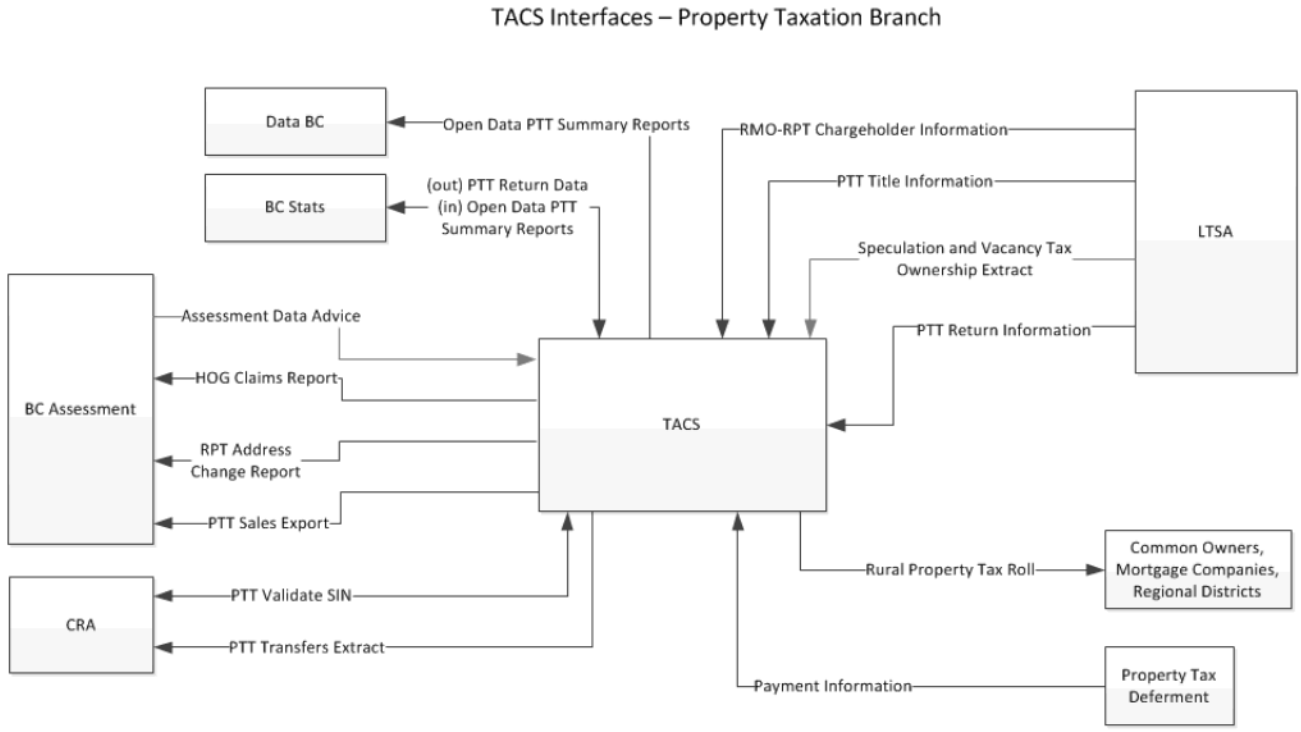
Jessica Bouchard		**Nov. 15, 2018**
Privacy Analyst Privacy, Compliance and Training Branch Corporate Information and Records Management Office Ministry of Citizens' Services	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam Director, TACS Operations & Projects Revenue Division Ministry of Finance	Signature	Date
Richard Barlow Director of Information Security and Privacy Information Management Branch Ministry of Finance	Signature	Date
Jordan Goss Assistant Deputy Minister Revenue Division Ministry of Finance	Signature	Date

APPENDIX - TACS Interface



FAST

Updated September 20, 2017

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Biggs, Jackie CITZ:EX

From: pia intake MTIC:EX
Sent: November 4, 2013 9:18 AM
To: Gillespie, Christopher MTIC:EX; Barlow, Richard O FIN:EX
Cc: Carlson, Eileen MTIC:EX
Subject: Assignment: FIN13029 TACS R2 PIA

Dear Richard,

Thank you for submitting your PIA. Your tracking number is FIN13029 and has been assigned to Christopher Gillespie. Your PIA will be given a preliminary assessment by Christopher, who will then contact you within two business days to advise you on an estimated date on which you can expect initial comments. If you have any questions or concerns, please contact your advisor directly.

I have sent Christopher the document's password in a separate email.

Thank you,

Pamela Cotter
Senior Privacy Investigator
Direct Tel: 250.356.8603
Office of the Chief Information Officer
Legislation, Privacy and Policy Branch
Ministry of Technology, Innovation and Citizens' Services


Please think about the environment before you print

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From: Barlow, Richard O FIN:EX
Sent: Monday, November 4, 2013 8:59
To: pia intake MTIC:EX
Cc: Lam, Louise FIN:EX; Erlic, David FIN:EX
Subject: For your review: Completed draft, TACS R2 PIA

Attached is the TACS (Taxpayer Administration Compliance and Services) Upgrade system PIA for your review. We are hoping you can complete your review by mid-November.



The document is password protected. I'll send you the password in a separate email.

Richard Barlow **-** Security Architect, Operational Support Services
Ministry of Finance, Corporate Services, Information Management Branch
Supporting Finance, Office of the Premier and various agencies, boards and commissions
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From: Lam, Louise FIN:EX
Sent: Friday, November 1, 2013 5:26 PM
To: Erlic, David FIN:EX; Barlow, Richard O FIN:EX
Subject: FW: Feedback: completed draft, TACS R2 PIA

I agree. Richard – can you get the review started?

Louise
387-5784

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Withheld pursuant to/removed as

s.3

PRIVACY IMPACT ASSESSMENT

I **BASIC INFORMATION –** Upgrade of Taxpayer Administration Compliance and Services Application (TACS) for the Implementation of the Provincial Sales Tax Act and the Conversion of records and functionality from the former TACS version 3 system for the remaining Consumption Taxes under the Motor Fuel Tax Act (MFTA), Carbon Tax Act (CTA) and Tobacco Tax Act (TTA), and to allow for record storage only of appeal documentation for non-consumption tax statutes.

1. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Consumer Taxation Programs Branch
Initiative Title	TACS V9 Upgrade

2. Contact Position and/or Name, Telephone Number and E-Mail Address.
(This should be the name of the individual most qualified to respond to questions regarding the PIA).

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

3. Description of the Program/System/Legislation (Initiative) being assessed.
(Please note here if the initiative does **not** collect, use or disclose personal information). If this is a change to an existing legislation, system or program, describe the current system or program and the proposed changes.

The Taxpayer Administration, Compliance and Services (TACS) System is a fully integrated system that supports MoF's activities related to administration and enforcement of the consumption tax statutes. The TACS system is a mission critical application with a user base of over 500 from multiple branches across the ministry as well as staff from the ministry's ASD partner, HP Advance Solutions. Users are located in Victoria, Vancouver and 13 regional offices. TACS encapsulates the necessary functions, processes and data to support multiple programs and business areas.

The information contained within TACS is primarily business information, although some instances do contain personal information. As such, this PIA covers the authorities for collection, use, and disclosure as if all elements of data were personal information. All information remains within the Ministry of Finance once collected from external entities (e.g. CRA, other gov't ministries). These external entities do not have direct access to the system. Data-exchange disclosures from TACS are triggered per existing information sharing agreements with external entities. Program areas are responsible for ensuring that they have the authorities to collect, use, and disclose the information placed into the TACS system and operating their programs, projects, or activities.

The province re-implemented the provincial sales tax (PST) on April 1, 2013. With the re-implementation of PST, the government introduced new PST legislation (*Provincial Sales Tax Act*) on May 14, 2012 to provide a number of administrative changes to streamline and improve PST.

The Province is upgrading an existing business application to support the new administration of PST and other consumer taxes. The application is known as Taxpayer Administration Compliance & Services Application (TACS). The TACS upgrade is significant in that the Province will move from version 3 (2005) to version 9 and incorporate the technological advances made to the core product (GENTAX), including electronic service capability.

TACS V9 will be rolled out in two phases. The initial phase was implemented on January 2, 2013 to correspond with the commencement of business registration for the PST along with the introduction of e-services for registration – eTax BC, a new module for TACS. . On April 1, 2013, when the PSTA came into effect, the remaining functionalities of the PST were implemented for TACS including payments and return processing, refunds, account management, compliance activities, etc. This phase was to support the new PST (including the 2% municipal and regional district tax and 12% tax on the private sales of vehicles, boats, and aircraft), Hotel Room Tax (conversion) and Social Services Tax (conversion).

The second phase will be implemented by January 2014 and will support the remaining consumer tax programs (i.e. Tobacco, Carbon and Fuel consumption taxes). In addition, the capacity for storage of records pertaining to non-consumption taxes for the purposes of appeals will be implemented. No linkages between systems utilized in the administration of these other taxes and the TACS system will be created. This PIA is being updated to cover the second phase.

Type of PIA	Completion Date
Program PIA for PST reimplementation – Phase 1	Prior to January 2, 2013
Program PIA for PST reimplementation - Update	Prior to April 1, 2013
System PIA for other Consumption Tax Statutes and the overall use of TACS V9 – Phase 2	Prior to January 2014
Program PIA for Non-Consumption Tax Appeals records storage in TACS	Prior to January 2014

		Yes	No
(a)	Does this PIA involve a common or integrated program/activity (as defined in the FOIPP Act)? and		X
	Is the common or integrated program/activity confirmed by the written requirements set out in the regulation?		X
(b)	Does this PIA involve a data-linking initiative (as defined in the FOIPP Act)?		X

If yes, please ensure you have notified the Office of the Information and Privacy Commissioner at an early stage of development of the initiative pursuant to section 69 (5.5) of the FOIPP Act.

4. **Purpose/Objectives of the initiative (if statutory, provide citation).**

The Province is upgrading an existing business application to support the administration of the new PST and to improve the administration of the Motor Fuel Tax, Carbon Tax and Tobacco Tax Acts. This includes the introduction of e-services for registration, tax remittances, and account maintenance, also known as eTaxBC. In addition, for the purposes of appeals, the application will accommodate storage of documents only related to non-consumption tax including: Property Transfer Tax Act (PTTA), Home Owner Grant Act (HOGA), International Business Activity Act (IBAA), Forest Act (FA), Mineral Tax Act (MTA), Income Tax Act (ITA), Corporation Capital Tax Act (CCTA), Logging Tax Act (LTA), Insurance Premium Tax Act (IPTA), and Petroleum and Natural Gas Act (PNGA).

The key business functions to be supported by TACS include: taxpayer registration, account maintenance, payments, returns, refunds, audits, assessments, billings, collections, appeals, investigations, financial management and revenue accounting. TACS will also provide work management, reporting, imaging capabilities for the above noted functions. The TACS infrastructure includes an e-service component known as eTaxBC, providing a number of taxpayer self-service functions.

5. **What are the potential impacts of this proposal?** (Include privacy impacts in this description).

The upgraded TACS system will collect, use, and disclose business information under the provisions of the Provincial Sales Tax Act, Tobacco Tax Act, Motor Fuel Tax Act Carbon Tax Act, Property Transfer Tax Act, Home Owner Grant Act, International Business Activity Act, Forest Act, Mineral Tax Act, Income Tax Act, Corporation Capital Tax Act, Logging Tax Act, Insurance Premium Tax Act, and Petroleum and Natural Gas Act. The TACS system will also collect, use, and disclose of personal information, which is the subject of this Privacy Impact Assessment (PIA).

The requirement for data confidentiality, i.e. that the personal information be protected from unauthorized disclosure, is high as the data contains information protected by the FOIPP Act. The consequences of compromised confidentiality can have a large negative impact in:
Loss of privacy; and
Legal liability due to loss of privacy

The data integrity, i.e. that the information be protected from modification or inaccuracy, and availability, i.e. the data must be protected from loss, destruction or interruption, is critical. The consequences of compromised data integrity are high and may result in:
Legal liability;
Political liability (public trust); and/or
Fraud, which can be mitigated by validation and authentication safeguards

6. Provide details of any previous PIA or other form of personal information assessment done on this initiative (in whole or in part).

A previous PIA was completed for the Taxpayer Administration, Compliance and Services (TACS) system in 2006. In 2010, a PIA was completed for the Tax on Designated Property and Residential Energy Rebate and Credit Program. In addition, an Interim PIA has been completed for the PSTA. Along with this PIA, a separate PIA is being completed for the PST program and for the Ministry of Finance/OneStop partnership agreement.

As part of its participation in the International Fuel Tax Agreement (IFTA), the ministry exchanges information with other Canadian and US jurisdictions participating in the program. Only non-personal information regarding registered carriers is shared with jurisdictions outside of BC. Information will be forwarded to the IFTA Clearing House via a secure FTP site. No direct access to the TACS system is being provided to IFTA. This transfer of information has been addressed in a separate PIA.

A separate PIA is being drafted by the Tax Appeals and Litigation Branch addressing the storage of records related to appeals under the various consumption and non-consumption tax statutes administered by the Ministry of Finance.

IF THERE IS NO PERSONAL INFORMATION INVOLVED, GO TO X. SIGNATURES.

****IMPORTANT NOTE:** The FOIPP Act defines personal information as "recorded information about an identifiable individual other than contact information." Contact information includes the name, title, telephone or facsimile number, email address etc., which enables an individual at a place of business to be contacted.

II DESCRIPTIVE INFORMATION

1. Describe the elements of personal information that will be collected, used and/or disclosed and the nature and sensitivity of the personal information. [See note above about the definition of personal information.]
For example: Name, home address, gender, age/birthdate, SIN, Employee#, race/national, ethnic origin.

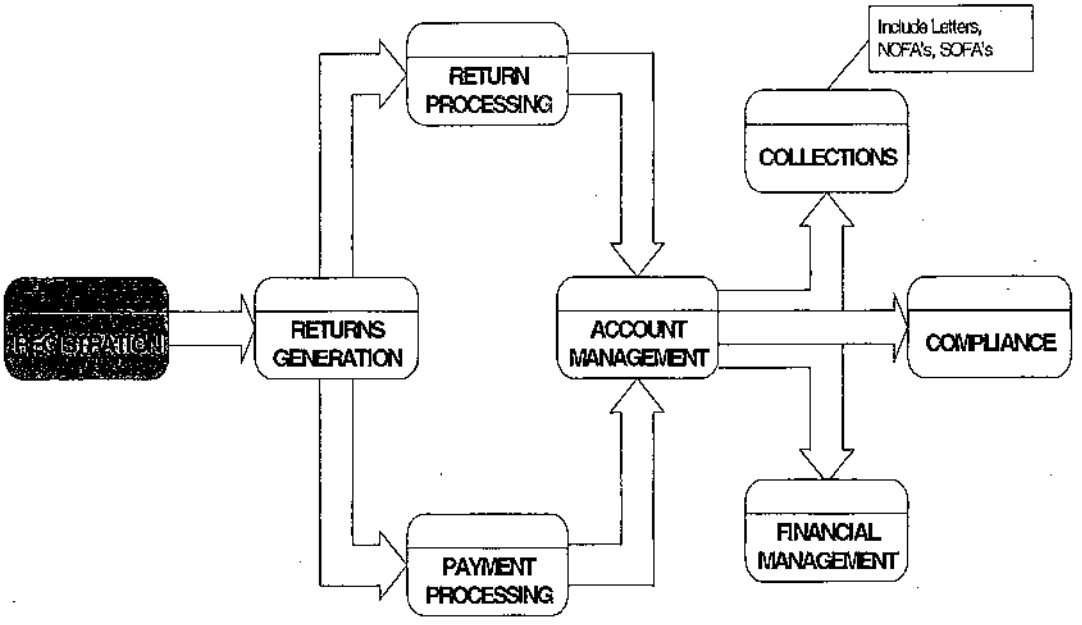
Generally, the information collected through the upgraded TACS system under the PSTA will have the same scope of personal information being collected, used or disclosed as was previously collected, used

or disclosed under the *Social Service Tax Act,, Hotel Room Tax Act, Motor Fuel Tax Act, Carbon Tax Act and the Tobacco Tax Act.* For the purposes of appeals, relevant records relating to the Property Transfer Tax Act, Home Owner Grant Act, International Business Activity Act, Forest Act, Mineral Tax Act, Income Tax Act, Corporation Capital Tax Act, Logging Tax Act, Insurance Premium Tax Act and Petroleum and Natural Gas Act may be stored for archival purposes.

Elements of personal information that will be collected and used with regards to PSTA, MFTA, CTA and TTA registrations and for the purposes of appeals under the PTTA, HOGA, IBAA, FA, MTA, ITA, CCTA, LTA, IPTA, and PNGA:

Taxpayer name
Taxpayer address
Taxpayer telephone number
Taxpayer fax number
Taxpayer email address
Date of birth
Disability qualifications
Credit card statements (Fuel)
Invoices/Receipts (Fuel)
Bills of lading
Driver's Licence or BCID Number
Social Insurance Number
Other ID Number for name provided
Indian status card number
Indian Band name and number
Type of Business
Type of taxable goods and /or services selling/providing
Type of accommodation business/Number of units available
Selling Liquor?/Liquor Licence Number
Selling and or Leasing Motor Vehicles?/Motor Dealer Number
Selling or Leasing Boats?
Selling Tobacco?
Number of locations in BC
Whether or not operating seasonally?
Date when business will start making taxable sales
Total Annual Sales
Total Estimated Annual Sales
Estimated Monthly Taxable Sales/Leases/Services in BC
Banking information for e-services and direct deposit for refunds

2. Provide a description (either a narrative or flow chart) of the linkages and flows of personal information collected, used and/or disclosed.



Collection of Personal Information

The collection of PI in TACS will be directly from the taxpayer or indirectly thru electronic feeds, e-services, intra-ministry interfaces or paper from other agencies, government, and Indian Bands. Each of these program areas will have their collection, use and disclosure authorities evaluated in their own PIAs.

1. Direct Collection:

By form: each Ministry of Finance form will display the "purpose" and "legal authority" for collecting personal information in accordance with Section 26 of the Freedom of Information and Privacy Protection ("FOIPP") Act. An authorized user then enters information gathered on these forms into the TACS system.

By phone/correspondence: Many customers will contact MoF and information from these contacts may be entered into the TACS system. For example, the customer may request to change their address, provide that address to the customer service representative who would then enter that information into the TACS system.

By e-services: Businesses and individuals may use the Ministry's e-services interface (eTAXBC) to register their business, remit tax, or update their account.

2. Indirect Collection:

Personal information may be obtained during the course of an audit, inspection, investigation, refund verification, collection (i.e. sales invoices, purchase orders, payments or contracts, contact undertaken with spouse or third party for collection purposes), or through information sharing agreements.

List of Information Sharing Agreements (in Progress)

1. *Memorandum of Understanding Regarding the Collection of the British Columbia Provincial Sales Tax and the Multijurisdictional Vehicle Tax Between the Insurance Corporation of British Columbia and the Ministry of Finance*
2. *Agreement Relating to the Collection By Canada of British Columbia's Sales Tax with Respect to the Personal Importation of Goods Between the Canada Border Services Agency and the Ministry of Finance*

3. *Agreement Relating to the Collection by Canada of British Columbia's Tobacco Tax with Respect to the Importation of Tobacco Between the Canada Border Services Agency and the Ministry of Finance*
4. *Agreement Relating to the Collection by the BC Ministry of Transportation and Infrastructure of Motor Fuel Tax through Weigh scale and Permitting Operations*
5. *International Fuel Tax Agreement (IFTA)*
6. *Consolodated Cowichan Tribes Tax Collection Agreement between the Ministry of Finance and the Cowichan Tribes*
7. *Agreement Relating to Access to the Harvest Billing System between the Ministry of Finance and Ministry of Forests, Lands and Natural Resource Operations*
8. *BC Partner Memorandum of Understanding and Service Level Agreement Between the Ministry of Citizens' Services and Open Government BC Registry Services and the Ministry of Finance*
9. *Memorandum of Understanding Establishing an Administrative Framework for the General Provision of Tax Information Between the State of Washington and Her Majesty The Queen in Right of British Columbia*
10. *Service Level Agreement Between the Ministry of Citizens' Services and Open Government, Service BC and the Ministry of Finance, Revenue Division*
11. *Memorandum of Understanding Establishing an Administrative Framework for the General Provision of Information and the Promotion of Cooperation and Mutual Assistance Between the Canada Border Services Agency and the Ministry of Finance*
12. AMENDMENTS TO THE *Agreement Regarding the Disclosure of Liquor Control and Licensing Information from the Ministry of Housing and Social Development to the Ministry of Finance*
13. AMENDMENTS TO THE *Agreement Regarding the Disclosure of Liquor Sales Information from the Liquor Distribution Branch to the Ministry of Finance*
14. Memorandum of understanding establishing an administrative framework for the general provision of information and the promotion of cooperation and mutual assistance between the Canada Revenue Agency and the British Columbia Ministry of Finance

(Note that some of the official names of these agreements may change until the point of signing the particular agreement.)

Use of Personal Information

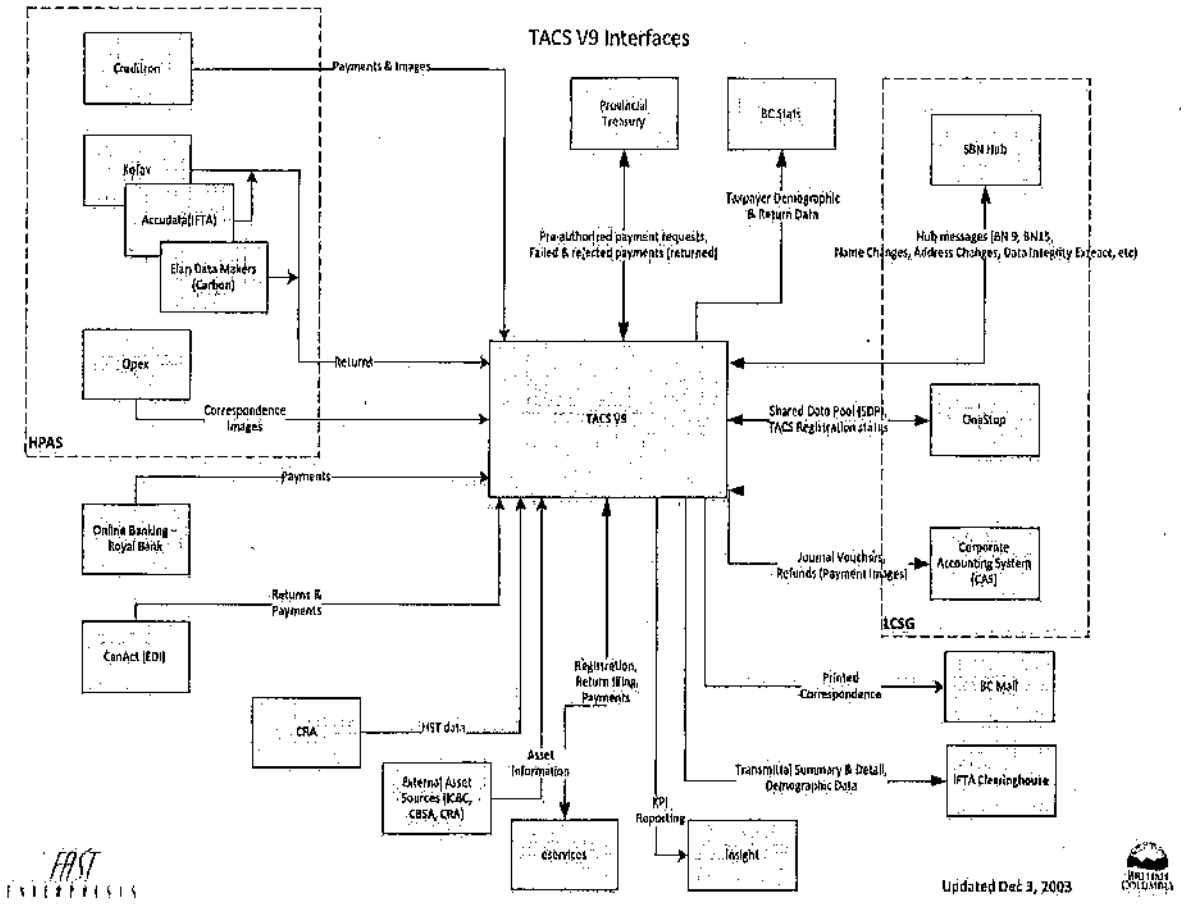
The collection of this information is to assist in the administration and enforcement of the applicable provisions of the PSTA, MFTA, CTA, TTA, PTTA, HOGA, IBAA, FA, MTA, ITA, CCTA, LTA, IPTA and PNGA and for the consistent operation of the programs/activities of the public body. The information will be used to assist collections, compliance and enforcement activities under the legislation.

Disclosure of Personal Information

In the course of administrating and enforcing the applicable Acts, Ministry of Finance will disclose personal information to:

- BC Mail for issuance of taxpayer billings and correspondence
- CAS for issuing of refund payments
- Canada Border Services: refund applications for tax collected by CBSA on behalf of the province are forwarded to CBSA for processing
- Financial Institutions, employers & other third parties: demand notices
- Bailiffs: Writ of Seizure and Sale
- Legal Services Branch: legal advice
- CRA & OCG: refund setoffs
- Trustee in bankruptcy: claims
- Authorized third parties: accountant, lawyers, and Members of the Legislative Assembly (MLAs)
- OAG and IFTA Compliance Reviews with non-disclosure statements

Interfaces



TACS integrates with a number of systems, as follows:

- The Corporate Accounting System (CAS)

CAS is an Oracle Enterprise Resource Planning solution which is used to manage the corporate financial transaction data and financial reporting. TACS transactions will be sent to CAS, via the CAS Generic Interface (CGI), to post to revenue and accounts receivable accounts as well as to process refund payments.

- The Single Business Number system (SBN)

The SBN, within BC Registry Services, is a federal/provincial system for business registration for the purpose of doing business with government entities. TACS will integrate with SBN to manage the registration of businesses and the issuance and/or identification of the business number. As well, transaction messages containing business information and contact information are sent and received by TACS.

- BC Mail is a government wide mail distribution system to deal with bulk mailings to clients. TACS will integrate with BC Mail+ to issue taxpayer returns, notifications and general correspondence.

- HPAS (Hewlett Packard Alliance Services Inc.) Revenue Services

An external business partner, that provides revenue management and collections services to government. HPAS will provide the Ministry of Finance with services related to processes for taxpayer returns and receipt of payments as well as revenue management services (egg. cash reconciliations and financial management reports). HPAS will manually and/or through their remittance processing systems post transactions to TACS.

- IFTA Clearing House

IFTA establishes a single uniform system for administering and collecting fuel consumption taxes from inter-jurisdictional carriers based on where the fuel was consumed rather than where the fuel was purchased. This interface allows the transmission of demographic info, transmittal detail and summary to the IFTA Clearing House (IFTACH) electronically.

- Online Banking (Royal Bank)

The ministry offers taxpayers the option of remitting taxes through their bank's online bill payment services. RBC acts as the concentrator bank for these payments and will produce and house a payment file for GenTax V9 to retrieve payment files for loading and processing into GenTax V9

- CanAct (Telus)

The ministry offers taxpayers the option of filing and paying their PST through their bank's online tax filing and payment services. Telus is the service provider for the banks. Telus produces the payment and return files for all taxpayers who file and pay using this method. The files are uploaded by Telus to the Ministry's FTP server. The payment and return files are then loaded and processed by GenTax V9 during the standard nightly batch processes

- eTaxBC

eTaxBC is the fully integrated e-services module of the solution that provides taxpayer self-service capabilities. A taxpayer can register online, file returns, make payments through pre-authorized debits (PAD), update names/addresses, view account balances and letters, submit web requests, manage logons and 3rd party tax preparer requests. The taxpayer uses a web browser to reach e-Services inside the agency's web services environment. eTaxBC does not communicate directly with the TACS V9 operational DB. eTaxBC requests are processed via a nightly batch process or within a batch service in TACS V9 that runs continuously throughout the day looking for and processing request types.

- Provincial Treasury Interface for eTaxBC

This interface facilitates the Pre-authorized debit (PAD) payment option via the exchange of 3 files between Provincial Treasury (PT) and GenTax V9. The files are as follows:
Financial Institution File (FIF)

- 1 incoming file/week
- Contains institution and transit #s for financial institutions for instant verification when taxpayers are setting up PAD payment sources on eTaxBC.

PAD Payment File

- 1 outgoing file/business day
- Contains PAD payments being sent to Central 1 Credit Union (C1CU) via PT.

PAD Returned Items File

- 1 incoming file/calendar day (since GenTax does not run on weekends & holidays those files will processed on the subsequent business day)
- Contains PAD payments that failed at the taxpayer's bank for reasons such as invalid account # or NSF.

- Canada Revenue Agency

On an approximate monthly interval we receive GST Tombstone and 7 years of GST tax return information from CRA. This information is loaded into the GenTax V9 Data Warehouse and matched against existing Ministry taxpayers (by BN). GST information is utilized to support new business registrations and will be utilized by Audit staff in 2014 for PST Audit programs. Files are dropped into an accessible pickup folder and immediately encrypted and loaded into the V9 database for evening processing. That evening the files are processed and saved to their respective data store tables within the Data Warehouse. In late 2013 this process will also apply to Income tax data (T2 files) received from CRA.

- External Asset Sources

The Ministry receives a variety of data sources in order to support the assessment and determination of taxes owed for assets including Boats, Aircraft, registered vehicles and manufactured homes. These external data sources are loaded into GenTax V9 at different schedules based on their availability to the ministry. These sources are loaded into the Data Warehouse and matched against existing ministry data

in order to determine "Leads" that may result in assessment of under taxes paid to the Ministry. Data sources come from ICBC, CRA, Customs and other registry sources.

- BC Stats

Under an Information Sharing MOU between the Ministry of Finance and BC Stats, the ministry will disclose to BC Stats information and records that assist BC Stats in meeting its responsibilities under the statistics Act. Data is requested from BC Stats via a web service interface with relevant security constraints (URL, UID, password, etc.) developed using the GenTax V9 architecture. This web service enables BC Stats to request manageable sizes of blocks of taxpayers and their related return information. Requests for information are logged by the GenTax V9 architecture and when / how often those requests are made are at the discretion of BC Stats.

- Insight

The Insight Data Warehouse provides reporting and analytics data warehouse cubes/data marts for users in the Ministry of Finance to report on key performance metrics related to the Ministry Service Plan, as well as Revenue data from multiple Branches in the Revenue Division.
Key Performance Indicators (KPIs) for various lines of business are calculated nightly and stored in summary data stores within the V9 data warehouse. This detail is retrieved/transported to Insight to in order to be combined with other ministry systems equivalent KPI data in order to create enterprise level KPIs for the ministry. Method of transport of this data is still being determined.

III PERSONAL INFORMATION COLLECTION

(Section 26 and section 27 of the *Freedom of Information and Protection of Privacy Act* "FOIPP Act")

****IMPORTANT NOTE:** Recent amendments to the FOIPP Act have clarified when personal information has *not* been collected by a public body. See section 27.1 or contact Knowledge and Information Services for further details.

	Yes	No	n/a
Is personal information being collected?	X		

IF THERE IS NO PERSONAL INFORMATION BEING COLLECTED, GO TO IV. USE OF PERSONAL INFORMATION

1) Authorization for Collection:

A public body may collect personal information as authorized by one of the following provisions:

s. 26		Yes	No	n/a
(a)	Is the collection of personal information specifically authorized by, or under, an Act, other than the FOIPP Act?	X		

s. 26		Yes	No	n/a
	If yes, please specify the name of the Act and relevant section *Provincial Sales Tax Act* Sections 195, 196 *Motor Fuel Tax Act* Sections 63.1 *Carbon Tax Act* Section 72 Tobacco Tax Act Section 12.1 Property Transfer Tax Act Section 31 Home Owner Grant Act Section 13.1 International Business Activity Act Sections 55, 56 Forest Act Sections 142.21,142.41 Mineral Tax Act Section 17 Income Tax Act (BC) Sections 241, 122.64 (Federal), Sections 64 and 65 (BC) Corporation Capital Tax Act Sections 24, 25 Logging Tax Act Section 8 Insurance Premium Tax Act Section 12.2 Petroleum and Natural Gas Act Section 76			
(b)	Is the personal information being collected for law enforcement purposes?	X		

s. 26		Yes	No	n/a
(c)	Is the personal information directly related to, and necessary for, a program or activity of the public body? The information collected relates directly to and is necessary for the following programs: Consumer Taxation Audit Branch & Consumer Taxation Programs Branch – administration, compliance & enforcement activities for consumption taxes, includes audit, tax refunds and the administration of tax credit and benefit programs Consumer Taxation Programs Branch - respond to requests for rulings and interpretations of the application of various statutory provisions, customer service and taxpayer administration Receivable Management Branch – revenue management services, includes account management, billing, debt collection Special Investigations Branch – administers investigative operations towards enforcement of provincial taxation statutes Appeals & Litigation Branch – manages tax appeals for all taxation statutes	X		
(d)	Is the personal information being collected for a prescribed purpose (where there is a regulation defining that purpose)?		X	
	If yes, please specify the prescribed purpose.			
	(i) Has the individual whose personal information is being collected consented, in the prescribed manner, to that collection? **and**		X	
	(ii) Would a reasonable person consider that collection appropriate in the circumstances?			
(e)	Is the collection of personal information necessary for the purposes of planning or evaluating a program or activity of a public body?		X	
(f)	Is the collection of personal information necessary for the purpose of reducing the risk that an individual will be a victim of domestic violence, if domestic violence is reasonably likely to occur?		X	
(g)	Is the personal information being collected by observation at a presentation, ceremony, performance, sports meet, or similar event where the individual voluntarily appears and that is open to the public? **Please identify event:**		X	
(h)	Is personal identity information being collected by:			
	A designated provincial identity information services provider and the collection of the information is necessary to enable it to provide services under section 69.2, or		X	
	A public body from a designated provincial identity information services provider and the collection of the information is necessary to enable the public body to identify an individual for the purposes of providing a service to the individual or the provincial identity information services provider to provide services under section 69.2.		X	

If none of the above questions has been answered "yes", your office does not have the authority under the FOIPP Act to collect the personal information in question. If you have any questions or require clarification please contact Knowledge and Information Services.

2) How will the personal information be collected?

A public body must collect personal information directly from the individual the information is about, with certain specific exceptions.

	Yes	No	n/a
Will the personal information be collected directly from the individual that the information is about?	X	X*	

IF YOU ARE ONLY COLLECTING PERSONAL INFORMATION DIRECTLY AS NOTED ABOVE, YOU WILL NOT NEED TO COMPLETE THE NEXT SECTION ON INDIRECT COLLECTION. GO TO 3. NOTIFICATION TO COLLECT INFORMATION.

If the personal information has **not been collected directly** from the individual it is about, check which of the following authorizes the indirect collection:

s. 27(1)		Yes	No	n/a
(a)(i)	Did the individual the information is about authorize another method of collection?		X	
(a)(ii)	Has indirect collection been authorized by the Information and Privacy Commissioner?		X	
(a)(iii)	Has indirect collection been authorized by another enactment?	X		

s. 27(1)		Yes	No	n/a

If yes, please specify the name of the Act and relevant section(s)

Provincial Sales Tax Act
Section 228 – Confidentiality, 196 Section - Demand for Information, Section 194 Inspection and Audit Powers

Motor Fuel Tax Act
Section 17 – Minister may enter into Agreements, Section 62 – Confidentiality, Section 63.1 – Demand for Information, Section 41 – Inspection and Audit Powers, Section 49 – Inspection Powers,

Carbon Tax Act
Section 71 – Confidentiality, Section 72 – Demand for Information, Section 43 – Inspection and Audit Powers

Tobacco Tax Act
Section 13 – Confidentiality, Section 12.1 – Demand for Information, Section 21 – Inspection and Audit Powers, Section 47 – Right to search for Tobacco, Section 48 – Search Warrants, Section 49 – Requirement to give assistance, Section 50 – Seizure by a Peace Officer, Section 51 – Seizure by an Official, Section 55 – Third Parties claiming interest in thing seized

Property Transfer Tax Act
Section 32 – Confidentiality, 32.1 – Information Obtained Under Certain Acts, 32.2 – Information Obtained Under a Taxation Act

Home Owner Grant Act
Section 13.1 – Access to and Disclosure of Records

International Business Activity Act
Sections 58 – Communication of Information, 58.1 – Use of Information obtained under Former Act, 59 – Information Sharing Agreements

Forest Act Sections 142.93 – Confidentiality, 148.6 - Evidence

Mineral Tax Act
Sections 30 – Information must be kept Confidential, 17 – Power to Demand Information, 38 - Enforcement

Income Tax Act
Sections 64 – Communication of Information and Related Offences, 65 – Information Sharing Agreements, 69 – Collection Agreement, 94 – Minister and Commissioner may require Information regarding Certificates, 95 – Collection and Sharing of Information, 130 – Collection and Information Sharing Agreements,

Corporation Capital Tax Act
Sections 27 – Confidentiality, 22 – Enforcement, 24 – Power to make an Inquiry, 25 – Power to specify Records

Logging Tax Act
Sections 14 – Confidentiality of Information and Records, 8 – Power to demand Information or Return, 11 – Power to make Inquiry, 13 – Duty of certain Persons to give Information, 14.1 – Information Sharing Agreements or Arrangements

Insurance Premium Tax Act
Sections 38 – Confidentiality, 12.2 – Requirement to provide Documents

Petroleum and Natural Gas Act Section 75 - Enforcement

s. 27(1)		Yes	No	n/a
(a.1)(i)	Is the personal information necessary for the medical treatment of an individual and it is not possible to collect the information directly from that individual?		X	
(a.1)(ii)	Is the personal information necessary for the medical treatment of an individual and it is not possible to obtain authority under (iv) for another method of collection?		X	
(b)	Is the public body collecting personal information disclosed to it by another public body under an authority within sections 33 to 36 of the FOIPP Act?	X		
	Specify relevant section(s) or subsections that apply. Sections 33, 33.1(1)(c), 33.1(1)(d), 33.1(1)(i)(i), 33.1(1)(i.1), 33.2 (a), 33.2(c), and 34			
(c)(i)	Is the personal information being collected for the purpose of determining suitability for an honour or award including an honorary degree, scholarship, prize or bursary?		X	
(c)(ii)	Is the personal information being collected for the purpose of a proceeding before a court or a judicial or quasi-judicial tribunal?		X	
(c)(iii)	Is the personal information being collected for the purpose of collecting a debt or fine or making a payment?	X		
(c)(iv)	Is the personal information being collected for the purpose of law enforcement?	X		
(c)(v)	Is the personal information being collected to reduce the risk that an individual will be a victim of domestic violence, if domestic violence is reasonably likely to occur?		X	
(d)	Is the personal information being transferred to the public body from another public body in accordance with section 27.1?		X	
(e)	Is the personal information being collected necessary for delivering a common or integrated program or activity?		X	
(f)	Is the personal information about an employee, other than a service provider, and the collection of the information is necessary for the purposes of managing or terminating an employment relationship between a public body and the employee?		X	
(g)	Is the information personal identity information that is collected by the designated provincial identity information service that is necessary to provide services under section 69.2?		X	
	Additional details as required (e.g., explanation of method of collection) Personal information is disclosed to and thereby collected by the MoF in accordance with Information Sharing Agreements (ISAs) signed between the MoF and other agencies and government.			

If none of the above authorities have been checked, your office does not have the authority under the FOIPP Act to collect the personal information in question **If you have any questions or require clarification** ***please contact Knowledge and Information Services.***

3) Notification to collect information

A public body must ensure that an individual from whom it collects personal information is notified of the collection as outlined below.

27(2)		Yes	No	n/a
	Has the individual from whom personal information is being collected, been informed of:			
	(a) the purpose for collection?	X		
	(b) the legal authority for collection?	X		
	(c) the contact information of the person who can answer questions regarding the collection?	X		
	Additional details as required (e.g., method of notification) Notification regarding the collection and usage of personal information is stated on all ministry forms. The following language is listed: "**Freedom of Information and Protection of Privacy Act (FOIPPA)** The personal information on this form is collected for the purpose of administering the (NAME OF RELEVANT ACT) under the authority of both this Act and section 26 of the FOIPPA. Questions about the collection, use or disclosure of this information can be directed to the Manger, Program Services, PO Box 9442 Stn Prov Govt, Victoria, BC V8W 9V4. (Telephone: toll-free at 1 877 388-4440)"			

Notification is not required if the answer is "yes" to any of the following:

27(3)		Yes	No	n/a
(a)	Is the personal information about law enforcement or anything referred to in section 15(1) or section 15(2) of the FOIPP Act?	X		
(b)	Has the Minister responsible for the FOIPP Act excused your public body from complying because it would			
	(a) result in the collection of inaccurate information?		X	
	or (b) defeat the purpose or prejudice the use for which the personal information is collected?		X	
(c)	The information (a) is not required, under subsection 27(1), to be collected directly from the individual the information is about, **and** (b) is not collected directly from the individual the information is about	X		
(d)	Is the information collected by observation at a presentation, ceremony, performance, sports meet or similar event at which the individual voluntarily appears and that is open to the public. **Please identify event:**		X	
27 (4)	Is it reasonable to expect that notifying an employee of collection under subsection 27 (1) (f) would compromise (a) the availability or accuracy of the information, or (b) an investigation or a proceeding related to the employment of the employee?		X	

27(3)		Yes	No	n/a
	Additional details as required The information is not required to be collected directly from the individual the information is about under: Subsection 27(1)(b) disclosure to MoF under sections 33 to 34 Subsection 27(1)(c)(iii) for the purpose of collecting a debt or fine or making a payment			

If you have not provided the required notification as outlined above, please contact Knowledge and Information Services.

IV USE OF PERSONAL INFORMATION - (Section 32 of the FOIPP Act)

	Yes	No	n/a
Is personal information being used?	X		

IF THERE IS NO PERSONAL INFORMATION BEING USED, GO TO V. DISCLOSURE OF PERSONAL INFORMATION

Under the FOIPP Act, a public body may use personal information in its custody or under its control only for certain specified purposes as outlined below.

The public body **must** check one or more of the authorities listed below:

s.32		Yes	No	n/a
(a)	Has the individual the personal information is about consented to the use? (Note: Supporting documentation must be on file.)		X	
(b)	Will the information be used only for the purpose for which it was obtained or compiled or for a use consistent with the original purposes?	X		
	Please provide details of the original purpose for which the personal information was obtained or compiled. Include, if applicable, details of the consistent/secondary use. The *Provincial Sales Tax Act, Motor Fuel Tax Act, Carbon Tax Act, Tobacco Tax Act* Property Transfer Tax Act, Home Owner Grant Act, International Business Activity Act, Forest Act, Mineral Tax Act, Income Tax Act, Corporation Capital Tax Act, Logging Tax Act, Insurance Premium Tax Act and Petroleum and Natural Gas Act authorize the collection of personal information for the purpose of the administration and enforcement of the legislation. • FOIPP Act. 26 (c) that information relates directly to and is necessary for an operating program or activity of the public body. 27(1)(c).(iii) collecting a debt or fine or making a payment			
(c)	If the personal information was disclosed to the public body by another public body under an authority within sections 33 to 36, is the information being used for that same purpose?	X		

s.32		Yes	No	n/a
	Specify subsection(s) being applied Specify subsection(s) being applied S33: disclose to MoF under section 33.1 and 33.2 33.1(1)(c): in accordance with an enactment s.33.1(1)(i)(i): for the purpose of collecting amounts owing to the government of British Columbia or a public body s.33.1(1)(i.1): for the purpose of a payment to be made to the government of British Columbia or a public body s.33.2(a): for the purpose for which it was obtained or compiled or for a use consistent with that purpose s.33.2(c): to an officer or employee of the public body or minister if necessary for the performance of their duties			

If you have not checked one of the above, you do not have the authority to use the information.* If you have any questions or require clarification *please contact Knowledge and Information Services.

V DISCLOSURE OF PERSONAL INFORMATION

(Section 33, section 33.1, section 33.2, section 33.3, section 34, section 35 and section 36 of the FOIPP Act)

	Yes	No	n/a
Is personal information being disclosed?	X		

IF THERE IS NO PERSONAL INFORMATION BEING DISCLOSED, GO TO VI. ACCURACY AND CORRECTION OF PERSONAL INFORMATION.

A public body may disclose personal information in its custody or under its control only as permitted under sections 33.1, 33.2, or 33.3 of the FOIPP Act.

1) Disclosure of Personal Information

Sections 33, 33.1, 33.2 and 33.3 of the FOIPP Act provide the legislative authority to disclose personal information. Section 33 provides that personal information **cannot** be disclosed unless it is authorized under section 33.1 or 33.2.

Please choose the main authorization(s) for disclosure below. All authorities that may apply do not need to be checked, only the main authorizations for the initiative.

s. 33.1	Disclosure inside OR outside Canada	Yes	No	n/a
(1)(a)	In accordance with Part 2 (pursuant to an FOI request)		X	
(1)(a.1)	If the information or disclosure is of a type described in section 22(4) (e), (f), (h), (i) or (j): 22(4) A disclosure of personal information is not an unreasonable invasion of a third party's personal privacy if			

s. 33.1	Disclosure inside OR outside Canada	Yes	No	n/a
	(e) the information is about the third party's position, functions or remuneration as an officer, employee or member of a public body or as a member of a minister's staff,		X	
	(f) the disclosure reveals financial and other details of a contract to supply goods or services to a public body,		X	
	(h) the information is about expenses incurred by the third party while travelling at the expense of a public body,		X	
	(i) the disclosure reveals details of a licence, permit or other similar discretionary benefit granted to the third party by a public body, not including personal information supplied in support of the application for the benefit, or		X	
	(j) the disclosure reveals details of a discretionary benefit of a financial nature granted to the third party by a public body, not including personal information that is supplied in support of the application for the benefit or is referred to in subsection 22(3)(c).		X	
(1)(b)	If the individual the information is about has identified the information and consented, in the prescribed manner, to its disclosure inside or outside Canada, as applicable (Note: Supporting documentation must be on file)		X	
(1)(c)	In accordance with an enactment of British Columbia (other than the *Freedom of Information and Protection of Privacy Act)*or Canada that authorizes or requires its disclosure	X		

s. 33.1	Disclosure inside OR outside Canada	Yes	No	n/a
	Specify name of enactment and relevant section(s) *Provincial Sales Tax Act, Motor Fuel Tax Act, Carbon Tax Act, Tobacco Tax Act, Property Transfer Tax Act, Home Owner Grant Act, International Business Activity Act, Forest Act, Mineral Tax Act, Income Tax Act, Corporation Capital Tax Act, Logging Tax Act, Insurance Premium Tax Act, Petroleum and Natural Gas Act* The PSTA, MFTA, CTA, TTA, PTTA, HOGA, IBAA, FA, MTA, ITA, CCTA, LTA, and IPTA contain confidentiality provisions which lay out the basis for disclosure of taxpayer information and restrict disclosure to specific limited circumstances. These limited circumstances include administering and enforcing the tax statue. The confidentiality provisions are cited below: PSTA Section 228 – Confidentiality MFTA Section 62 – Confidentiality CTA Section 71 – Confidentiality TTA Section 13 – Confidentiality PTTA Section 32 – Confidentiality HOGA Section 13.1 – Access to and Disclosure of Records IBAA Section 58 – Communication of Information FA Section 142.93 – Confidentiality MTA Section 30 – Information must be kept Confidential ITA Section 64 – Communication of Information CCTA Section 27 – Confidentiality LTA Section 14 – Confidentiality of Information and Records IPTA Section 38 – Confidentiality Statistics Act Section 5 – Powers of the Director			

s. 33.1	Disclosure inside OR outside Canada	Yes	No	n/a
(1)(c.1)	If the personal information is made available to the public in British Columbia under an enactment, (other than the *Freedom of Information and Protection of Privacy Act*) that authorizes or requires the information to be made public		X	
	Specify name of enactment and relevant section(s)			
(1)(d)	In accordance with a provision of a treaty, arrangement or written agreement that (i) authorizes or requires its disclosure, and (ii) is made under an enactment of British Columbia (other than the *Freedom of Information and Protection of Privacy Act)* or Canada		X	
	Specify name of enactment and relevant section(s)			
(1)(e)	To an individual who is a minister, an officer of the public body or an employee of the public body other than a service provider, if (i) the information is necessary for the performance of the duties of the minister, officer or employee,		X	
	and (ii) in relation to disclosure outside Canada, the outside disclosure is necessary because the individual is temporarily travelling outside Canada			
	If paragraph (1)(e)(ii) applies, please explain how the travel is *temporary* and why disclosure outside Canada is *necessary*			
(1)(e.1)	To an individual who is a service provider of the public body, or an employee or associate of such a service provider, if (i) the information is necessary for the performance of the duties of the individual in relation to the public body,		X	
	and (ii) in relation to disclosure outside Canada, (A) the individual normally receives such disclosure only inside Canada for the purpose of performing those duties, and (B) the outside disclosure is necessary because the individual is temporarily travelling outside Canada			
	If paragraph (1)(e.1)(ii) applies, please explain how the travel is *temporary* and why disclosure outside Canada is *necessary*			
(1)(f)	To an officer or employee of the public body or to a minister, if the information is immediately necessary for the protection of the health or safety of the officer, employee, or minister		X	
(1)(g)	To the Attorney General or legal counsel for the public body, for the purpose of preparing or obtaining legal advice for the government or public body or for use in civil proceedings involving the government or public body	X		

(1)(h)	To the minister responsible for the *Coroner's Act* or a person referred to in section 36 of that Act, for the purposes of that Act		X	
(1)(i)	If			
	(i) the disclosure is for the purposes of collecting amounts owing to the government of British Columbia or a public body by		X	
	a. an individual, or			
	b. corporation of which the individual the information is about is or was a director or officer,			
	and (ii) in relation to disclosure outside Canada, there are reasonable grounds for believing that			
	a. the individual the information is about is in, resides in or has assets in the other jurisdiction, or			
	b. if applicable, the corporation was incorporated in, is doing business in or has assets in the other jurisdiction			
1(i.1)	For the purposes of			
	(i) a payment to be made to or by the government of British Columbia or a public body,	X		
	(ii) authorizing, administering, processing, verifying or cancelling such a payment, or	X		
	(iii) resolving an issue regarding such a payment	X		
(1)(j)	(i) Repealed.			X
(1)(k)	For the purposes of			
	(i) licensing or registration of motor vehicles or drivers, or		X	
	(ii) verification of motor vehicle insurance, motor vehicle registration or drivers licences		X	

(1)(l)	For the purposes of licensing, registration, insurance, investigation or discipline of persons regulated inside or outside Canada by governing bodies of professions and occupations		X	
(1)(m)	If (i) the head of the public body determines that compelling circumstances exist that affect anyone's health or safety, and (ii) notice of disclosure is mailed to the last known address of the individual the information is about, unless the head of the public body considers that giving this notice could harm someone's health or safety		X	
(1) (m.1)	For the purpose of reducing the risk that an individual will be a victim of domestic violence, if domestic violence is reasonably likely to occur		X	
(1)(n)	So that the next of kin or a friend of an injured, ill or deceased individual may be contacted		X	
(1)(o)	In accordance with section 36 (disclosure for archival or historical purposes)		X	

(1)(p)	The disclosure (i) is necessary for			
	(A) installing, implementing, maintaining, repairing, trouble shooting or upgrading an electronic system or equipment that includes an electronic system that is used in Canada by the public body or by a service provider for the purposes of providing services to a public body, or			
	(B) data recovery that is being undertaken following failure of an electronic system that is used in Canada by the public body or by a service provider for the purposes of providing services to a public body		X	
	and (ii) in the case of disclosure outside Canada (A) is limited to temporary access and storage for the minimum time necessary for that purpose, and (B) in relation to data recovery under subparagraph (i)(B), is limited to access and storage only after the system failure has occurred			
	If paragraph (1)(p)(ii) applies, please explain how the temporary access and storage is for the *minimum time necessary*			
(1)(q)	If the information was collected by observation at a presentation, ceremony, performance, sports meet or similar event at which the individual voluntarily appeared and that was open to the public. **Please identify event:**		X	
(1)(r)	If the information Was disclosed on a social media site by the individual the information is about,			
	Was obtained or compiled by the public body for the purpose of enabling the public body to engage individuals in public discussion or promotion respecting proposed or existing initiatives, policies, proposals, programs or activities of the public body or respecting legislation relating to the public body, **and**		X	
	Is disclosed for a use that is consistent with the purpose described in subparagraph (ii).			
	Additional details as required			
(1)(s)	In accordance with section 35 (disclosure for research or statistical purposes).		X	
(1)(t)	To comply with a subpoena, a warrant or an order issued or made by a court, person or body in Canada with jurisdiction to compel the production of information		X	

(2)	In addition to the authority under any other provision of this section or section 33.2, a public body that is a law enforcement agency may disclose personal information referred to in section 33

(2)(a)	To another law enforcement agency in Canada		X	
(2)(b)	To a law enforcement agency in a foreign country under an arrangement, a written agreement, a treaty or provincial or Canadian legislative authority.		X	
(3)	The minister responsible for this Act may, by order, allow disclosure outside Canada under a provision of section 33.2 in specific cases or specified circumstances, subject to any restrictions or conditions that the minister considers advisable.		X	
(4)	In addition to the authority under any other provision of this section or section 33.2, the Insurance Corporation of British Columbia may disclose personal information if, (a) the information was obtained or compiled by that public body for the purposes of insurance provided by the public body, and (b) disclosure of the information is necessary to investigate, manage or settle a specific insurance claim.		X	
(5) and (6)	For the purposes of operating the designated provincial identity information services as permitted under section 33.1 (5) and (6)		X	
(7)	To respond to citizens' enquiries as permitted under section 33.1(7)			
	Additional details as required			

s. 33.2	**Disclosure inside Canada only**	**Yes**	**No**	**n/a**
(a)	For the purpose for which it was obtained or compiled or for a use consistent with that purpose (see section 34)	X		
	Please provide details of the original purpose for which the personal information was obtained or compiled. Include, if applicable, details of the consistent/secondary use. Original purpose: registration for taxation proposes Consistent purpose: Tax payment, debt collection			
(b)	Repealed.			X
(c)	To an officer or employee of the public body or to a minister, if the information is necessary for the performance of the duties of the officer, employee or minister	X		
(d)	To an officer or employee of (i) a public body, or (ii) an agency or to a minister, if the information is necessary for the delivery of a common or integrated program or activity and for the performance of the duties, respecting the common or integrated program or activity, of the officer, employee or minister to whom the information is disclosed		X	

s. 33.2	Disclosure inside Canada only	Yes	No	n/a
(e)	To an officer or employee of a public body or to a minister, if the information is necessary for the protection of the health or safety of the officer, employee or minister		X	
(f)	To the auditor general or any other prescribed person or body for audit purposes	X		
(g)	To a member of the Legislative Assembly who has been requested by the individual the information is about to assist in resolving a problem	X		
(h)	To a representative of the bargaining agent, who has been authorized in writing by the employee whom the information is about, to make an inquiry		X	
(i)	To a public body or a law enforcement agency in Canada to assist in a specific investigation			
	(i) undertaken with a view to a law enforcement proceeding, or		X	
	(ii) from which a law enforcement proceeding is likely to result		X	
(j)	To the archives of the government of British Columbia or the archives of a public body, for archival purposes		X	
(k)	Repealed.			X
(l)	To an officer or employee of a public body or to a minister, if the information is necessary for the purposes of planning or evaluating a program or activity of a public body	X		
	Additional details as required			

s. 33.3	Disclosure to Public Without Request	Yes	No	n/a
(1)	Do the records fall within a category established under section 71 (1)?		X	
	Additional details as required			
(2)	Do the records fall within a category established under section 71.1 (1)?		X	
	Additional details as required			

2) Systematic or Repetitious Disclosure/Exchanges?

		Yes	No	n/a
i.	Do the disclosures of personal information under section 33.2 occur on a regular basis?	X		
ii.	Has an Information Sharing Agreement been completed for these disclosures/exchanges?	X		
iii.	Has information related to the Information Sharing Agreement(s) been entered into the **Personal Information Directory**?	X		

Personal information exchanges within a public body do not normally require an Information Sharing Agreement (ISA) if they are for a consistent purpose as defined under section 33.2(a) of the Act or are necessary for the performance of an employee of the public body under section 33.2(c). However, depending on the nature and sensitivity of the personal information exchanged, the public body might choose to prepare an ISA or similar written statement of understanding.

3) Research or Statistical Purposes (Section 35)

	Yes	No	n/a
Has a researcher requested access to personal information in an identifiable form for research purposes?		X	

If "yes", a research agreement that conforms to the criteria established in section 35(d) must be in place. Contact Knowledge and Information Services for assistance.

***Please note*: Research using personal information may only be conducted if it meets all of the terms of section 35.**

4) Archival or Historical Purposes (Section 36)

The archives of the government of British Columbia, the archives of a public body, or a board or a francophone education authority (as defined in the *School Act*) may disclose personal information in its custody or under its control to be disclosed for archival or historical purposes as authorized by section 36.

Please check the authorization(s) for disclosure listed below.

		Yes	No	n/a
(a)	The disclosure would not be an unreasonable invasion of personal privacy under section 22			X
(b)	The disclosure is for historical research and is in accordance with section 35 (research agreements)			X
(c)	The information is about someone who has been dead for 20 or more years			X
(d)	The information is in a record that has been in existence for 100 or more years			X

If you have not answered "yes" to any of the above authorizations for disclosure you do not have the authority to disclose personal information. If you have any questions or require clarification, please contact Knowledge and Information Services.

VI ACCURACY AND CORRECTION OF PERSONAL INFORMATION
(Section 28 and section 29 of the FOIPP Act)

If an individual's personal information will be used by a public body to make a decision that directly affects the individual, the public body must make every reasonable effort to ensure that the information is accurate and complete. An individual must also have the ability to access, or have corrected or annotated, their personal information for a period of one year after a decision has been made based upon the personal information.

		Yes	No	n/a
1.	Are there procedures in place to enable an individual to request/review a copy of their own personal information?	X		
2.	Are there procedures in place to correct or annotate an individual's personal information if requested, including what source was used to update the file?	X		
3.	If personal information is corrected, are there procedures in place to notify other holders of this information?			X
	If yes, please provide the name of the policy and/or procedures, a contact person and phone number.			
	Policy/procedure:	**Program Specific**		
	Contact person:	**Program Specific**		
	Phone number:	**Program Specific**		
	Additional details as required			

If any of the questions above have been answered "no", please contact Knowledge and Information Services for further clarification.

VII SECURITY AND STORAGE FOR THE PROTECTION OF PERSONAL INFORMATION
(Sections 30 and 30.1 of the FOIPP Act)

Note: For PIAs related to new or existing systems, this section should be completed by the Branch of the ministry responsible for systems maintenance and security, and signed off by this branch, in the Signatures section.

For PIAs that do not involve systems initiatives, this section should be completed by the program area completing the PIA. In this case, the signature of the systems representative is not required.

Section 30 of the Act requires a public body to protect personal information in its custody or under its control by making reasonable security arrangements against such risks as unauthorized access, collection, use, disclosure or disposal.

		Yes	No	n/a
1.	Is there reasonable technical security in place to protect against unauthorized access or disclosure?	X		
2.	Is there reasonable physical security in place to protect against unauthorized access or disclosure?	X		
3.	Are there branch policies and procedures in place for the security of personal information during routine collection, use and disclosure of the information?	X		
	If yes, please provide the name of the policy and/or procedures, a contact person and phone number.			
	Policy/procedure:	FOIPPA/BC Government Information Security Policy/individual branch procedures		
	Contact person:	Richard Barlow		

	Phone number:	250-387-4738			
	Additional details as required				
4.	Have user access profiles been assigned on a need-to-know basis?		X		
5.	Do controls and procedures exist for the authority to add, change or delete personal information?		X		
6.	Does your system security include an **ongoing** audit process that can track use of the system (e.g., when and who accessed and updated the system)?		X		
	Please explain the audit process and indicate how frequently audits are undertaken and under what circumstances GenTax provides auditable user tracking for all user access				
7.	Does the audit identify inappropriate accesses to the system?		X		
	Additional details The GenTax user tracking does flag inappropriate access.				

If any of the questions above have been answered "no", please contact your Ministry's Security Officer. If you have any questions or require clarification please contact Knowledge and Information Services.

VII SECURITY ARRANGEMENTS FOR THE PROTECTION OF PERSONAL INFORMATION cont'd

Section 30.1 requires a public body to ensure that personal information in its custody or under its control is stored only in Canada and accessed only in Canada unless the individual the information is about has consented or the disclosure is otherwise allowable under the Act.

		Yes	No	n/a
	Will the information be stored or accessed only in Canada?	X		

Personal information in a public body's custody or under its control must be stored and accessed only in Canada, unless one of the following applies:

		Yes	No	n/a
(a)	Has the individual the personal information is about identified it and consented, in the prescribed manner, to it being stored in or accessed from another jurisdiction?			X
	Please explain			
(b)	Will the personal information be stored in or accessed from another jurisdiction for the purpose of a disclosure that is authorized under the *Freedom of Information and Protection of Privacy Act*?			X

	Please explain			
(c)	Will the personal information be disclosed under section 33.1(1)(i.1)?			X
	Please explain			

If you have not answered "yes" to any of the above authorizations for storage or access of personal information outside Canada or if you require clarification, please contact Knowledge and Information Services.

VIII RETENTION OF PERSONAL INFORMATION - (Section 31 of the FOIPP Act)

If a public body uses an individual's personal information to make a decision that directly affects the individual, the public body must retain that information for at least one year after using it so that the individual has a reasonable opportunity to obtain access to it.

		Yes	No	n/a
1.	Do you have an approved records retention and disposition schedule?	X		
2.	Is there a records retention schedule to ensure information used to make a decision that directly affects an individual is retained for at least one year after use?	X		

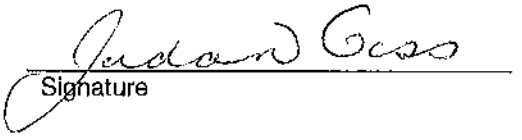
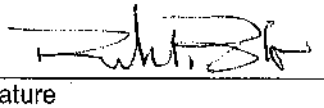
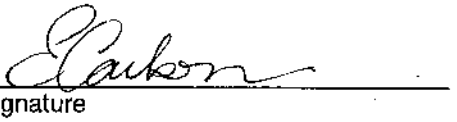
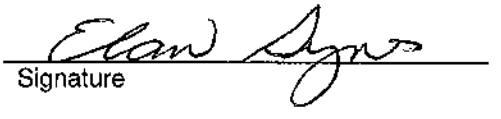
If you answered "no" to the above questions, your procedures may need to be revised. Please contact your Records Officer.

Note: Records of provincial public bodies and designated organizations/public bodies cannot be destroyed unless approval is granted under the authority of the *Document Disposal Act*. Please consult with your Records Officer to initiate the records scheduling process.

Comments:

X SIGNATURES

PUBLIC BODY APPROVAL:

Jordan Goss Program Manager	 Signature	Dec. 18, 2013 Date
Richard Barlow Ministry Contact Responsible for Systems Maintenance and Security	 Signature	Dec 18, 2013 Date
Eileen Carlson Legislation, Privacy and Policy Branch Office of the Chief Information Officer Ministry of Technology, Innovation and Citizens' Services	 Signature	Dec 20, 2013 Date
Elan Symes Assistant Deputy Minister or Equivalent	 Signature	Dec 19/13 Date

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

Biggs, Jackie CITZ:EX

From: pia intake MTIC:EX
Sent: November 4, 2013 9:19 AM
To: Gillespie, Christopher MTIC:EX
Subject: FIN13029 TACS R2 PIA TACS R2 PIA

Pamela Cotter
Senior Privacy Investigator
Direct Tel: 250.356.8603
Office of the Chief Information Officer
Legislation, Privacy and Policy Branch
Ministry of Technology, Innovation and Citizens' Services


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From: Barlow, Richard O FIN:EX
Sent: Monday, November 4, 2013 9:02
To: pia intake MTIC:EX
Cc: Lam, Louise FIN:EX; Erlic, David FIN:EX
Subject: Follow-up: Completed draft, TACS R2 PIA

s.15,s.17

Password for *TACS R2 upgrade PIA (V1) to OCIO Nov 4 2013.doc* is

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From: Barlow, Richard O FIN:EX
Sent: Monday, November 4, 2013 8:59 AM
To: pia intake MTIC:EX
Cc: Lam, Louise FIN:EX; Erlic, David FIN:EX
Subject: For your review: Completed draft, TACS R2 PIA

Attached is the TACS (Taxpayer Administration Compliance and Services) Upgrade system PIA for your review. We are hoping you can complete your review by mid-November.

The document is password protected. I'll send you the password in a separate email.

Richard Barlow **-** Security Architect, Operational Support Services
Ministry of Finance, Corporate Services, Information Management Branch
Supporting Finance, Office of the Premier and various agencies, boards and commissions
Tel:(250) 387-4738 Cell:(250) 250 208-0031 Fax:(250)356-1494

This email, including any attachments, may include confidential information and may be protected by law. If you have received this communication in error, please notify me immediately and delete the message, including any attachments, without disclosing or using it.

From: Lam, Louise FIN:EX
Sent: Friday, November 1, 2013 5:26 PM
To: Erlic, David FIN:EX; Barlow, Richard O FIN:EX
Subject: FW: Feedback: completed draft, TACS R2 PIA

I agree. Richard – can you get the review started?

Louise
387-5784

Biggs, Jackie CITZ:EX

From: Barlow, Richard O FIN:EX
Sent: November 4, 2013 9:02 AM
To: pia intake MTIC:EX
Cc: Lam, Louise FIN:EX; Erlic, David FIN:EX
Subject: Follow-up: Completed draft, TACS R2 PIA

Password for *TACS R2 upgrade PIA (V1) to OCIO Nov 4 2013.doc* is s.15,s.17

From: Barlow, Richard O FIN:EX
Sent: Monday, November 4, 2013 8:59 AM
To: pia intake MTIC:EX
Cc: Lam, Louise FIN:EX; Erlic, David FIN:EX
Subject: For your review: Completed draft, TACS R2 PIA

Attached is the TACS (Taxpayer Administration Compliance and Services) Upgrade system PIA for your review. We are hoping you can complete your review by mid-November.

The document is password protected. I'll send you the password in a separate email.

Richard Barlow **-** Security Architect, Operational Support Services
Ministry of Finance, Corporate Services, Information Management Branch
Supporting Finance, Office of the Premier and various agencies, boards and commissions
Tel:(250) 387-4738 Cell:(250) 250 208-0031 Fax:(250)356-1494

This email, including any attachments, may include confidential information and may be protected by law. If you have received this communication in error, please notify me immediately and delete the message, including any attachments, without disclosing or using it.

From: Lam, Louise FIN:EX
Sent: Friday, November 1, 2013 5:26 PM
To: Erlic, David FIN:EX; Barlow, Richard O FIN:EX
Subject: FW: Feedback: completed draft, TACS R2 PIA

I agree. Richard – can you get the review started?

Louise
387-5784

Biggs, Jackie CITZ:EX

From: Gillespie, Christopher MTIC:EX
Sent: December 20, 2013 10:00 AM
To: Erlic, David FIN:EX
Cc: Lam, Louise FIN:EX; Barlow, Richard O FIN:EX
Subject: RE: TACS R2 PIA

Good Morning David

Please find your PIA attached, signed by LPP. The PIA process for this file is now complete. It has been a pleasure working with you and we look forward to working together again in the future.

Best wishes to you all and your families this holiday season!

~cg

Christopher Gillespie | *Privacy and Policy Advisor* | Phone: 250 387-8628 / 250 216-3850



From: Erlic, David FIN:EX
Sent: December-20-13 9:28 AM
To: Gillespie, Christopher MTIC:EX
Cc: Lam, Louise FIN:EX; Barlow, Richard O FIN:EX
Subject: TACS R2 PIA

Hello Christopher. Our scanner was able to go up to the required 400dpi resolution.

Please let me know if anything else is required. Otherwise, would you be able to provide us with a copy of the signed doc by PDF once sign-off has been completed?

Thanks

David Erlic
Policy and Legislative Analyst
Consumer Taxation Programs Branch
Ministry of Finance
Ph: (250) 387-1612
Fax: (250) 953-3048
david.erlic@gov.bc.ca

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We cannot guarantee the absolute security of personal information during e-mail transmission. Information may be accidentally disclosed or deliberately intercepted. By continuing to use e-mail, you acknowledge and accept these risks.

_____

From: David.Erlic@gov.bc.ca [mailto:David.Erlic@gov.bc.ca]
Sent: Friday, December 20, 2013 9:21 AM
To: Erlic, David FIN:EX
Subject:

<< File: 20131220091944.pdf >>

PRIVACY IMPACT ASSESSMENT
Initiative Update

1. Title of original PIA and any number assigned to original PIA
(Please attach original)
Last PIA for Insight: File: 293-50/ PIA-06-052, 813 Assessed Data Files, 26 APR 07

2. Ministry/Public Body and Program Area.

Ministry	Finance
Division	Revenue Programs Division and Information Management Branch
Branch/Section	• Consumer Taxation Programs Branch (Data custodian for new data feed) • Information Management Branch (Application custodian of Insight multiple on behalf Branches)
Initiative Title	PST new data feed to Insight Data Warehouse

3. Contact Position and/or Name, Telephone Number and E-Mail Address.
(This should be the name of the individual most qualified to respond to questions regarding the revision).

Name, Title	Jordan Goss, Executive Director
Branch/Section	Revenue Programs Division, Consumer Taxation Programs Branch
Phone Number	250 387-0611
E-Mail	Jordan.Goss@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		No
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		No

5. Purpose/Objectives of the revision (if statutory, provide citation).
(Explain in as much detail as is needed *why* the change is being made and why the initiative will, after the change, continue to comply with the FOIPP Act)

The Insight data warehouse provides corporate reporting and analytics from multiple sources. The existing performance measures and reports will be sourced from TACS V9 instead of TACS V3. TACS V9 is an upgraded to the TACS V3 system which also re-implements PST for the

province of BC. IMB is the application custodian of the Insight data warehouse on behalf of multiple branches.

For background, the province re-implemented the provincial sales tax (PST) on April 1, 2013. With the re-implementation of PST, the government introduced new PST legislation (Provincial Sales Tax Act) on May 14, 2012 to provide a number of administrative changes to streamline and improve PST.

The Province is upgrading an existing business application to support the new administration of PST and other consumer taxes. The application is known as Taxpayer Administration Compliance & Services Application (TACS). The TACS upgrade is significant in that the Province will move from version 3 (2005) to version 9 and incorporate the technological advances made to the core product (GENTAX), including electronic service capability.

TACS V9 will be rolled out in two phases. The initial phase was implemented on January 2, 2013 to correspond with the commencement of business registration for the PST along with the introduction of e-services for registration – eTax BC, a new module for TACS. On April 1, 2013, when the PSTA came into effect, the remaining functionalities of the PST were implemented for TACS including payments and return processing, refunds, account management, compliance activities, etc. This phase was to support the new PST (including the 2% municipal and regional district tax and 12% tax on the private sales of vehicles, boats, and aircraft), Hotel Room Tax (conversion) and Social Services Tax (conversion).

The second phase will be implemented by January 2014 and will support the remaining consumer tax programs (i.e. Tobacco, Carbon and Fuel consumption taxes). In addition, the capacity for storage of records pertaining to non-consumption taxes for the purposes of appeals will be implemented. No linkages between systems utilized in the administration of these other taxes and the TACS system will be created. This PIA is being updated to cover the Insight changes related to the second phase.

The new data feed will include data regarding corporations and individuals acting as a corporation. Regarding debts owed by individuals, consolidated reports do not show individual taxpayer data for vehicle/boat debts. Therefore no personal information about individuals is contained in this new data feed; only summarized data about debts owing by individuals or data regarding corporations.

6. What are the potential impacts of this proposal?

Business (Financial) Impacts
The new data feed facilitates revenue and debt collection on multi-debt portfolios as well as service plan reporting for the ministry as a whole.

- Performance Management & Corporate Priorities Branch uses Insight Performance Management (IPM), a component of Insight used exclusively for deriving and reporting Key Performance Indicator (KPIs) and other performance metrics.
- Receivable Management Office uses selected Insight reports and cubes to analyze and monitor receivables.

Privacy Impacts
Privacy impacts are minimal because the information exchanged is primarily summary data regarding individual debts owing or corporate tax data.

Ministry Comments:

The transfer of data for the new data feed between TACS V9 and Insight will be entirely between the Ministry firewalls and will be governed by Government privacy and security standards.

Legislation, Privacy, and Policy Branch Review and Comments:

Legislation, Privacy, and Policy Branch Office of the Chief Information Officer Ministry of Citizens Services and Open Government	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Program Manager	Signature	Date
Ministry Contact Responsible for Systems Maintenance and Security [for changes to security, an upgrade to an existing system or change from face-to-face to online services]	Signature	Date
Assistant Deputy Minister or Equivalent	Signature	Date

DRAFT

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

Biggs, Jackie CITZ:EX

From: Stokhof, Susan L FIN:EX
Sent: December 9, 2013 4:03 PM
To: Gillespie, Christopher MTIC:EX
Cc: Stokhof, Susan L FIN:EX
Subject: Draft PIA for Insight DW - New TACS V9 Data Feed
Attachments: PIA Initiative Update (December 2013) for Insight DW.doc

Hi Christopher,

Attached you will find our draft PIA for Insight. Please review and let us know if we are on the right track. Again, there is no personal information feeding into Insight from the TACS V9 data feed.

Thank you for your time on this.

Regards,

Susan

~~~~~~

Susan Stokhof, CIPP/C |Business Analyst
Ministry of Finance, Corporate Services, Information Management Branch
Supporting Finance, Office of the Premier and various agencies, boards and commissions
TEL: 250/356.7016| Fax:250/356.1494|



Please consider the environment before printing this email.
~~~~~~

Biggs, Jackie CITZ:EX

From: Stokhof, Susan L FIN:EX
Sent: December 5, 2013 3:36 PM
To: Gillespie, Christopher MTIC:EX
Cc: Stokhof, Susan L FIN:EX
Subject: Insight PIA

Importance: High

Hi Christopher,

I appreciate you taking time to review this PIA. I wanted to make sure that the PIA I sent you is only a draft and is not ready for signature. More information may be coming from the program area, but the one thing we are clear on is that the TACS V9 feed going into Insight does not contain PI. What we are really looking for is confirmation that we only need to fill out section I of the PIA because there is no PI. Any other information you can provide to help us usher this PIA along would be great. We will be re-writing the PIA with better wording next week.

This will still need to be signed off by the end of December.

Thank you Christopher.

Susan

PRIVACY IMPACT ASSESSMENT

I BASIC INFORMATION - New or Existing Program, System or Legislation

1. Ministry/Public Body and Program Area.

Ministry	Finance
Division	Revenue Programs Division and Information Management Branch
Branch/Section	• Consumer Taxation Programs Branch (Data custodian for new data feed) • Information Management Branch (Application custodian of Insight multiple on behalf Branches)
Initiative Title	Insight TACS V9 Upgrade

2. Contact Position and/or Name, Telephone Number and E-Mail Address.

(This should be the name of the individual most qualified to respond to questions regarding the PIA).

Name, Title	Jordan Goss, Executive Director
Branch/Section	Revenue Programs Division, Consumer Taxation Programs Branch
Phone Number	250 387-0611
E-Mail	Jordan.Goss@gov.bc.ca

3. Description of the Program/System/Legislation (Initiative) being assessed.

(Please note here if the initiative does **not** collect, use or disclose personal information). If this is a change to an existing legislation, system or program, describe the current system or program and the proposed changes.

The Insight data warehouse provides corporate reporting and analytics from multiple sources. The existing performance measures and reports will be sourced from TACS V9 instead of TACS V3. TACS V9 is an upgrade to the TACS V3 system which also re-implements PST for the province of BC. IMB is the application custodian of the Insight data warehouse on behalf of multiple branches.

For background, the province re-implemented the provincial sales tax (PST) on April 1, 2013. With the re-implementation of PST, the government introduced new PST legislation (Provincial Sales Tax Act) on May 14, 2012 to provide a number of administrative changes to streamline and improve PST.

The Province is upgrading an existing business application to support the new administration of PST and other consumer taxes. The application is known as Taxpayer Administration Compliance & Services Application (TACS). The TACS upgrade is significant in that the Province will move from version 3 (2005) to version 9 and incorporate the technological advances made to the core product (GENTAX), including electronic service capability.

		*Yes	No
(a)	Does this PIA involve a common or integrated program/activity (as defined in the FOIPP Act)? and		X
	Is the common or integrated program/activity confirmed by the written requirements set out in the regulation?		X
(b)	Does this PIA involve a data-linking initiative (as defined in the FOIPP Act)?		X

If yes, please ensure you have notified the Office of the Information and Privacy Commissioner at an early stage of development of the initiative pursuant to section 69 (5.5) of the FOIPP Act.

4. **Purpose/Objectives of the initiative (if statutory, provide citation).**

TACS V9 will be rolled out in two phases. The initial phase was implemented on January 2, 2013 to correspond with the commencement of business registration for the PST along with the introduction of e-services for registration – eTax BC, a new module for TACS. On April 1, 2013, when the PST came into effect, the remaining functionalities of the PST were implemented for TACS including payments and return processing, refunds, account management, compliance activities, etc. This phase was to support the new PST (including the 2% municipal and regional district tax and 12% tax on the private sales of vehicles, boats, and aircraft), Hotel Room Tax (conversion) and Social Services Tax (conversion).

The second phase will be implemented by January 2014 and will support the remaining consumer tax programs (i.e. Tobacco, Carbon and Fuel consumption taxes). In addition, the capacity for storage of records pertaining to non-consumption taxes for the purposes of appeals will be implemented. No linkages between systems utilized in the administration of these other taxes and the TACS system will be created. This PIA is being updated to cover the Insight changes related to the second phase.

The new data feed will include data regarding corporations and individuals acting as a corporation. Regarding debts owed by individuals, consolidated reports do not show individual taxpayer data for vehicle/boat debts. Therefore no personal information about individuals is contained in this new data feed; only summarized data about debts owing by individuals or data regarding corporations.

5. **What are the potential impacts of this proposal?** (Include privacy impacts in this description).

Business (Financial) Impacts
The new data feed facilitates revenue and debt collection on multi-debt portfolios as well as service plan reporting for the ministry as a whole.

- Performance Management & Corporate Priorities Branch uses Insight Performance Management (IPM), a component of Insight used exclusively for deriving and reporting Key Performance Indicator (KPIs) and other performance metrics.
- Receivable Management Office uses selected Insight reports and cubes to analyze and monitor receivables.

Privacy Impacts
Privacy impacts are minimal because the information exchanged is primarily summary data regarding individual debts owing or corporate tax data.

6. **Provide details of any previous PIA or other form of personal information assessment done on this initiative (in whole or in part).**

This PIA is related to FIN13029 - TACS V9

IF THERE IS NO PERSONAL INFORMATION INVOLVED, GO TO X. SIGNATURES.

LEGISLATION, PRIVACY AND POLICY BRANCH COMMENTS

This PIA covers only the TACS V9 upgrade but the system appears to contain more elements than just those acquired from TACS. Per section 69(5.1) of FOIPPA, LPP recommends a PIA be completed about the entire Insight system.

X SIGNATURES

PUBLIC BODY APPROVAL:

Jordan Goss — Signature — Dec 17, 2013
Jordan Goss, Executive Director
Revenue Programs Division, Consumer Taxation Programs Branch

Richard Barlow — Signature — Dec 16, 2013
Richard Barlow
Security Architect
Ministry Contact Responsible for Systems Maintenance and Security

Eileen Carlson — Signature — Dec. 18, 2013
Legislation, Privacy and Policy Branch
Office of the Chief Information Officer
Ministry of Technology, Innovation and Citizens' Services

Michael Carpenter — Signature — Dec 19/13
Michael Carpenter
CIO and Executive Director
Information Management Branch
Corporate and Ministry Support Services

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

X SIGNATURES

PUBLIC BODY APPROVAL:

D. Fayad	D. Fayad	Dec 20, 2013
Deborah Fayad Assistant Deputy Minister & EFO Corporate and Ministry Support Services	Signature	Date

Biggs, Jackie CITZ:EX

From: Stokhof, Susan L FIN:EX
Sent: December 23, 2013 9:35 AM
To: Gillespie, Christopher MTIC:EX
Cc: Stokhof, Susan L FIN:EX
Subject: RE: FIN13035 PIA Insight TACS V9 Data Feed
Attachments: PIA FIN13035 - Insight TACS V9 Upgrade Dec 23 FINAL.pdf

Hi Christopher,

Attached you will find the final signed version of the Insight PIA for your file retention.

Thanks again for all your help in making this sign-off happen on time. Much appreciated.

Cheers,
Susan

From: Gillespie, Christopher MTIC:EX
Sent: Friday, December 20, 2013 10:26 AM
To: Stokhof, Susan L FIN:EX
Subject: RE: FIN13035 PIA Insight TACS V9 Data Feed

Good Morning Susan,

In order to close your file and meet the legislative requirements for completing a PIA we will need to receive a copy of your PIA signed by your ADM. Section 69(5.1) of FOIPPA states that a PIA must be done in accordance with the directions of the Minister. While the directions themselves are drafted, policy and our template act as those directions, thereby mandating an ADM signature. This responsibility can be delegated down by the ADM but the ADM is ultimately responsible for the PIA.

If you have any further questions, please feel free to contact me.

Sincerely,

Christopher Gillespie | *Privacy and Policy Advisor* | Phone: 250 387-8628 / 250 216-3850

From: Stokhof, Susan L FIN:EX
Sent: December-18-13 2:20 PM
To: Gillespie, Christopher MTIC:EX
Subject: RE: FIN13035 PIA Insight TACS V9 Data Feed

Hi Christopher,

Thanks for the quick turn-around!

We weren't going to have our ADM sign the PIA. It wasn't going any higher than our OCIO. What would be your rational for us doing so? This is really such a minor change. In fact the data elements coming in from TACS V9 are the same as the Data elements from TACS V3. I'm not sure we can justify sending it to her for this small upgrade.

Thanks,
Susan

From: Gillespie, Christopher MTIC:EX
Sent: Wednesday, December 18, 2013 1:15 PM
To: Stokhof, Susan L FIN:EX
Subject: RE: FIN13035 PIA Insight TACS V9 Data Feed

Good Afternoon Susan,

Please find your PIA attached, signed by LPP. Once your ADM has signed the PIA, please return a 400dpi+ scanned copy to us for file retention.

Sincerely,

Christopher Gillespie | *Privacy and Policy Advisor* | Phone: 250 387-8628 / 250 216-3850

From: Stokhof, Susan L FIN:EX
Sent: December-17-13 4:32 PM
To: Gillespie, Christopher MTIC:EX
Subject: FIN13035 PIA Insight TACS V9 Data Feed

Hi Christopher,

Here is the signed off PIA. Once your CIO has signed it off could you please forward the signed copy to me and I'll make sure the program receives it for their records.

Thanks so much

Susan

From: Goss, Jordan T FIN:EX
Sent: Tuesday, December 17, 2013 4:29 PM
To: Stokhof, Susan L FIN:EX
Subject: signed version

As requested.

Jordan Goss
Executive Director
Consumer Taxation Programs Branch
Ministry of Finance

Ph. (250) 387-0611

MINISTRY OF FINANCE: ***Trusted financial and economic leadership for a prosperous province***

Biggs, Jackie CITZ:EX

From: Stokhof, Susan L FIN:EX
Sent: December 2, 2013 3:02 PM
To: Mclean, Kenneth MTIC:EX
Cc: Gillespie, Christopher MTIC:EX
Subject: RE: PIA - Insight Data Warehouse

Great, thanks so much Ken!

Christopher, I look forward to a chat.

Cheer,
Susan

From: Mclean, Kenneth MTIC:EX
Sent: Monday, December 2, 2013 3:00 PM
To: Stokhof, Susan L FIN:EX
Cc: Gillespie, Christopher MTIC:EX
Subject: FW: PIA - Insight Data Warehouse

Hi Susan, I've cc'd Christopher on this email who will have a look at what you submitted and touch base with you on next steps. Cheers.

Ken McLean
☏ *(250) 387-1992*

From: Stokhof, Susan L FIN:EX
Sent: December-02-13 2:49 PM
To: Mclean, Kenneth MTIC:EX
Cc: Stokhof, Susan L FIN:EX
Subject: PIA - Insight Data Warehouse

Hi Ken,

As discussed,

The scope of this PIA is the implementation of a new data source for the Insight data warehouse application. The current data source is TACS V3 the upgrade is TACS V9 data. There is no personal information being collected, used or disclosed.

Insight will not receive any PI (personal information) data from TACS V9.

Thanks so much for your time here and for ushering this along to the appropriate manager.

Take care,

Susan

Biggs, Jackie CITZ:EX

From: pia intake MTIC:EX
Sent: September 4, 2014 4:14 PM
To: Begley, Rhianna MTIC:EX
Subject: FW: Replacement PIA: PIA Initiative Update for FIN13029 - TACS V9 Upgrade

Hi Rhianna,

This relates to the PIA assigned to you yesterday, tracking number FIN14025.

Michael

From: Barlow, Richard O FIN:EX
Sent: Thursday, September 4, 2014 1:59 PM
To: pia intake MTIC:EX
Cc: Lam, Louise FIN:EX; Pasquotti, Ric I FIN:EX; Kollman, Jessica FIN:EX; Padgett, Eileen MTIC:EX
Subject: Replacement PIA: PIA Initiative Update for FIN13029 - TACS V9 Upgrade

Hi, we missed some key information in the PIA we sent you yesterday. Here is the corrected version. Please delete the previous version. Sorry for any inconvenience this may have caused.



Richard ….

From: pia intake MTIC:EX
Sent: Wednesday, September 3, 2014 12:48 PM
To: Barlow, Richard O FIN:EX; Begley, Rhianna MTIC:EX
Cc: Lam, Louise FIN:EX; Pasquotti, Ric I FIN:EX; Kollman, Jessica FIN:EX; Padgett, Eileen MTIC:EX
Subject: RE: PIA Initiative Update for FIN13029 - TACS V9 Upgrade

Hi Richard,

Thank you for submitting this PIA Update to us. The tracking number for your file will be FIN14025, and Rhianna Begley will be your analyst.

Rhianna will contact you upon completion of her review. If you have any questions about our review process please contact Rhianna directly.

Best,

Michael Smith | Privacy Analyst and Investigator
Privacy and Legislation Branch
Office of the CIO | Province of BC

Ministry of Technology, Innovation, and Citizens' Services
(250) 216-3976

From: Barlow, Richard O FIN:EX
Sent: Wednesday, September 3, 2014 11:50 AM
To: pia intake MTIC:EX
Cc: Lam, Louise FIN:EX; Pasquotti, Ric I FIN:EX; Kollman, Jessica FIN:EX; Padgett, Eileen MTIC:EX
Subject: PIA Initiative Update for FIN13029 - TACS V9 Upgrade

Attached is a draft of the PIA update for TACS V9 Upgrade for the Revenue Transformation Initiative (RTI) Phase 1 Rollout 1 Logging Tax & Insurance Premium Tax.

<< File: PIA Initiative Update for FIN13029 - TACS V9 Upgrade.doc >>
Please provide your comments and feedback. We will then coordinate ministry signing and send to you via house mail.

Richard ….

PRIVACY IMPACT ASSESSMENT
Initiative Update

This document is used for a change to an initiative involving the collection, use, disclosure, security, storage, accuracy, correction, or retention of personal information where a PIA has already been completed. If a change does not involve one of these elements, then an updated PIA is not needed. If the change involves many of these elements, you may need to prepare a new PIA instead of using this document. For any questions regarding this document, please contact the Legislation, Privacy, and Policy Branch at (250) 356-1851 or privacy.helpline@gov.bc.ca.

1. Title of original PIA and any number assigned to original PIA

FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Income Taxation Branch
Initiative Title	TACS V9 Upgrade for the Revenue Transformation Initiative (RTI) Phase 1 Rollout 1 Logging Tax & Insurance Premium Tax

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

(This should be the name of the individual most qualified to respond to questions regarding the revision).

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. Description of the revision.

{Fill in each relevant box and provide (a) a brief description of the change to the collection, use, disclosure, security, storage, accuracy, correction or retention of personal information, and (b) the authority under the FOIPP Act or other rationale by which the change should be permitted.}

You may remove the rows which do not apply in the table below.

Change	Brief Description	FOIPP Authority / Rationale in Brief
storage of personal information	Information, including personal information, collected under the *Logging Tax Act*, RSBC 1996, c. 277 (LTA) and *Insurance Premium Tax Act*, RSBC 1996, c. 232 (IPTA) will now be stored in version 9 of the Taxpayer Administration, Compliance and Services (TACS) System	As part of the Revenue Transformation Initiative, the Logging Tax and Insurance Premium Tax programs are moving from the Income Taxation Branch's (RITB) system to the TACS system. Sections 26(a), 26(b), 26(c), 27(b) and 33.1(1) (i.1) and 32(a) provide the authority to collect, use and disclose the information collected to administer both the LTA and IPT. For additional details, please see comments.

6. Purpose/Objectives of the revision (if statutory, provide citation).

(Explain in as much detail as is needed *why* the change is being made and why the initiative will, after the change, continue to comply with the FOIPP Act)

With the return of the Provincial Sales Tax (PST), the Revenue Division decided to upgrade the existing business application, TACS, from version 3 to version 9. This upgraded version incorporates many modern features including the ability for taxpayers to file returns and view account status online. TACS version 9 also enables Revenue Division staff with an improved user interface. Following the implementation of the PST, programs from the *Tobacco Tax Act, Carbon Tax Act* and the *Motor Fuel Tax Act* were onboarded into TACS.

As part of the Revenue Transformation Initiative (RTI) Phase 1, the Income Taxation Branch obtained approval to develop a new business application for programs in the LTA and the IPTA. Following an expression of interest process, it was determined that TACS version 9 would best meet the needs of the Income Taxation Branch in respect of the administration of LTA and the IPTA.

Storing on TACS version 9, the information collected under both the LTA and IPTA will be in accordance with both the legislative provisions set out in both statutes along with the FOIPP Act. Specifically, the information will be accessed on a need to know basis. Also, each user's access will be tracked and monitored to help reduce the risk of unauthorized use of personal information.

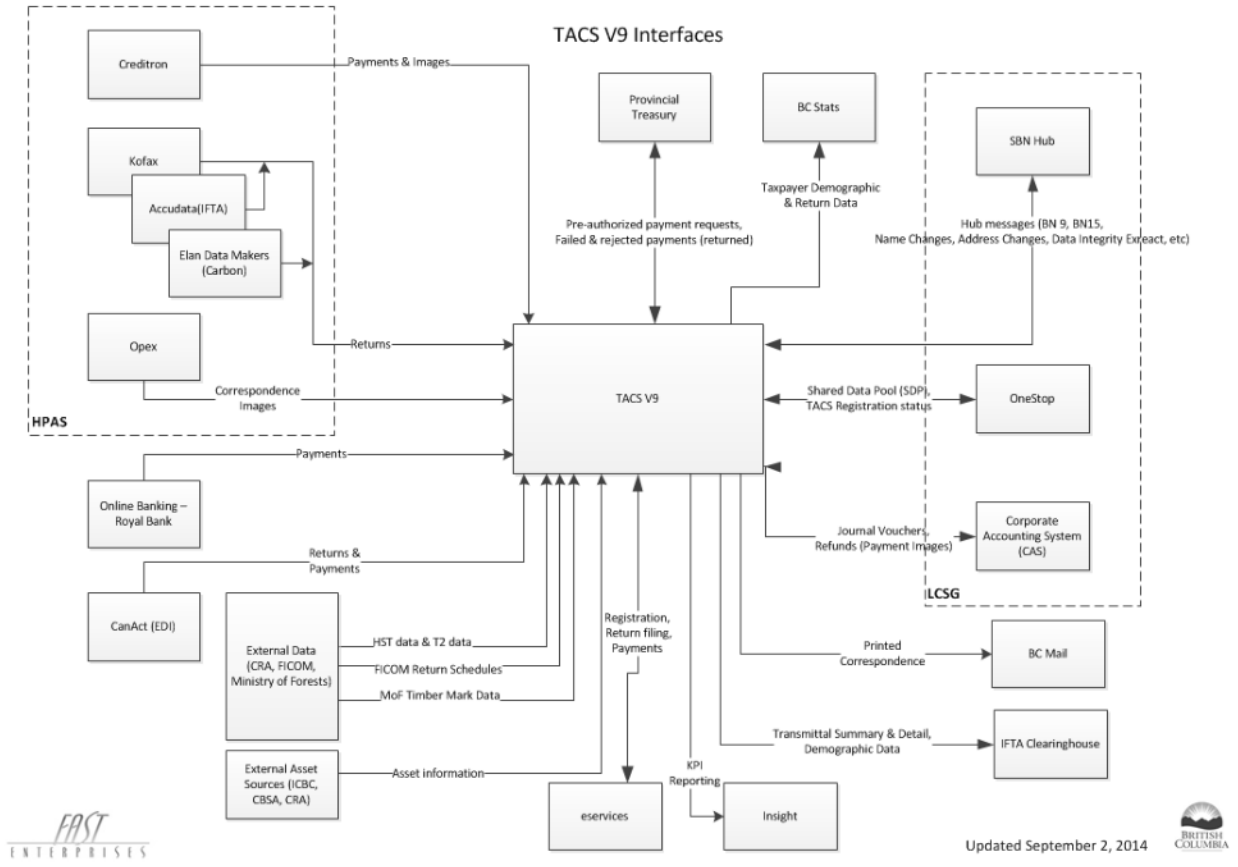
7. What are the potential impacts of this proposal?

(Include privacy impacts in this description).

Business information and personal information is collected, used and disclosed for the purpose of administering both the IPTA and LTA. This information will be stored in TACS.

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as client's personal information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit these risks. We will be leveraging current safeguards and no additional security protection is proposed. Employees must complete an Oath of Employment and when data is provided to another party transmission is encrypted and over a secure line

8. Updates to TACS Interfaces



Two new interfaces will be implemented as part of RTI Rollout 1:

- FICOM
  The Ministry receives FICOM assessment information annually through a flat file interface. This is loaded into GenTax data warehouse and will be used for ITB audit programs. Files are requested and made available annually on a secure FTP server administered by FICOM, and will be accessed and loaded into GenTax by a developer on a manual basis.
- MOF

The Ministry receives periodic data files from Ministry of Forests, indicating volume and amounts reported by Timber Mark. This is used to support generation of Logging Tax Non-Compliance leads.

Ministry Comments:

The authorities providing for the collection, use and disclosure of information collected by ITB for the purposes of administer the LTA and IPTA are outlined in the relevant program Privacy Impact Assessments, FIN 14014 and FIN14011, respectively.

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are also in place to ensure the accuracy of personal information. See FIN13029 TACS R2 PIA.

Legislation, Privacy, and Policy Branch Review and Comments:

Legislation, Privacy, and Policy Branch Office of the Chief Information Officer Ministry of Citizens Services and Open Government	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Program Manager	Signature	Date
Ministry Contact Responsible for Systems Maintenance and Security [for changes to security, an upgrade to an existing system or change from face-to-face to online services]	Signature	Date
Assistant Deputy Minister or Equivalent	Signature	Date

DRAFT

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

Biggs, Jackie CITZ:EX

From: Elliot, Nathan MTIC:EX
Sent: November 26, 2014 10:02 AM
To: Lam, Louise FIN:EX; Kollman, Jessica FIN:EX
Subject: PIA Initiative Update for FIN13029 FULL SIGNATURES
Attachments: FIN14031 TACS Update for TESP data ADM Signed.pdf

Hi Louise and Jessica,

Attached is a fully signed copy of FIN14031.

Thanks,
Nathan.

From: Lam, Louise FIN:EX
Sent: Friday, November 21, 2014 12:25 PM
To: Elliot, Nathan MTIC:EX; Kollman, Jessica FIN:EX
Subject: FW: PIA Initiative Update for FIN13029

Attached is the signed PIA Initiative Update for TESP.

Louise Lam
Business Lead, Revenue Transformation
Revenue Programs Division
Ministry of Finance
1st floor, 1810 Blanshard St, Victoria
Phone: (250) 387-5784
Blackberry: (250) 886-0571
Mailto:Louise.Lam@gov.bc.ca

Warning: *This email is intended only for the use of the individual or organization to whom it is addressed. It may contain information that is privileged or confidential. Any distribution, disclosure, copying, or other use by anyone else is strictly prohibited. If you have received this in error, please telephone or e-mail the sender immediately and delete the message.*

Please consider the environment before printing this email.

From: Elliot, Nathan MTIC:EX
Sent: Monday, November 17, 2014 11:34 AM
To: Kollman, Jessica FIN:EX
Subject: RE: PIA Initiative Update for FIN13029

s.22

Hi Jessica – any luck getting the first two signatures? so it would be great to get this one completed. Thanks, Nathan.

From: Elliot, Nathan MTIC:EX
Sent: Wednesday, October 22, 2014 3:11 PM
To: Kollman, Jessica FIN:EX
Subject: RE: PIA Initiative Update for FIN13029

Hi Jessica,

Attached is the PIA. I removed the authorities from the table below as they do not pertain to storage (the reason for the change) and we clearly state that the authorities for the program are documented elsewhere.

Once you get the program manager and security signatures please send me a copy.

Thanks,
Nathan.

Change	Brief Description	FOIPP Authori
Storage of personal information	Information, including personal information, collected by the Income Taxation Branch to administer the TESP will be stored in version 9 of TACS System	Authority to co Indirect collect 27(1)(b) and 27 Use: 32(a), 32(Disclosure: 33. For additional comments.

From: Kollman, Jessica FIN:EX
Sent: Wednesday, October 22, 2014 2:46 PM
To: Elliot, Nathan MTIC:EX
Subject: RE: PIA Initiative Update for FIN13029

Thank you!

There are most often at least minor changes when a document is circulated for signing here, so if you were to send back a copy that has not yet been signed with the preliminary go ahead that would be greatly appreciated. I would circulate it for signing and then send it back for signing there.

Regards,

Jessica Kollman
Income Taxation Branch - Ministry of Finance
Telephone: 250 356-9146
jessica.kollman@gov.bc.ca

From: Elliot, Nathan MTIC:EX
Sent: Wednesday, October 22, 2014 2:36 PM

To: Kollman, Jessica FIN:EX
Subject: RE: PIA Initiative Update for FIN13029

Thanks Jessica. I've put this forward for signature and I'll send you a signed copy soon.

From: Kollman, Jessica FIN:EX
Sent: Wednesday, October 22, 2014 2:34 PM
To: Elliot, Nathan MTIC:EX
Subject: PIA Initiative Update for FIN13029

Further to my previous email, we have separate internal tracking numbers for our PIAs as well. I was a little confused by the number you had there, but yes, the program PIA that you are referring to covers off all the processes of the program.

Jessica Kollman
Income Taxation Branch - Ministry of Finance
Telephone: 250 356-9146
jessica.kollman@gov.bc.ca

PRIVACY IMPACT ASSESSMENT
Initiative Update

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1. Title of original PIA and any number assigned to original PIA

FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Finance
Division	Revenue
Branch/Section	Income Taxation/Income Tax Advisory and Intergovernmental Relations
Initiative Title	Taxpayer Administration , Compliance and Services (TACS) System Version 9 Upgrade for the Temporary Education Support for Parents Program (TESP)
PIA Number	FIN14031

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

(This should be the name of the individual most qualified to respond to questions regarding the revision).

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. Description of the revision.

Change	Brief Description
Storage of personal information	Information, including personal information, collected by the Income Taxation Branch to administer the TESP will be stored in version 9 of TACS System

6. Purpose/Objectives of the revision (if statutory, provide citation).

The TESP was introduced to ease the impact on parents from the school closures in British Columbia due to the labour disruption between the British Columbia Teachers Federation and the BC Public Schools Employers Association. The TESP consists of a payment to parents in order to offset the additional cost of learning and supervision incurred by parents during the school closures. Under the TESP, parents will receive $40 per day for each child under the age of 13 attending a public school in British Columbia for the duration of the labour disruption from September 2, 2014 up to and including the day the teachers ratify an agreement.

The Income Taxation Branch (ITB) is responsible for administering the TESP. To facilitate the administration of this program, the TESP program will be onboarded into an existing business application: TACS, version 9. New functionality has been developed in the TACS V9 in order to enable the administration of the program, including components to process registrations, share information with the Ministry of Education and issue payments. The information collected by ITB from both the parents of eligible children and from the Ministry of Education will be in accordance with FOIPP Act.

7. What are the potential impacts of this proposal?
(Include privacy impacts in this description).

Personal information relating to both the parent and the eligible student will be collected by ITB using either an online application system or a hardcopy application form.

The personal information relating to the eligible students will be disclosed by ITB to EDUC in order to validate the information and confirm eligibility for the payment. Administrators in EDUC will be provided with access to TACS and after review of the eligible student's information, will indicate whether or not the information provided by the parent and disclosed by ITB to EDUC is accurate. More specifically, the transmission process between ITB and EDUC will be as follows:

Output Files to EDUC

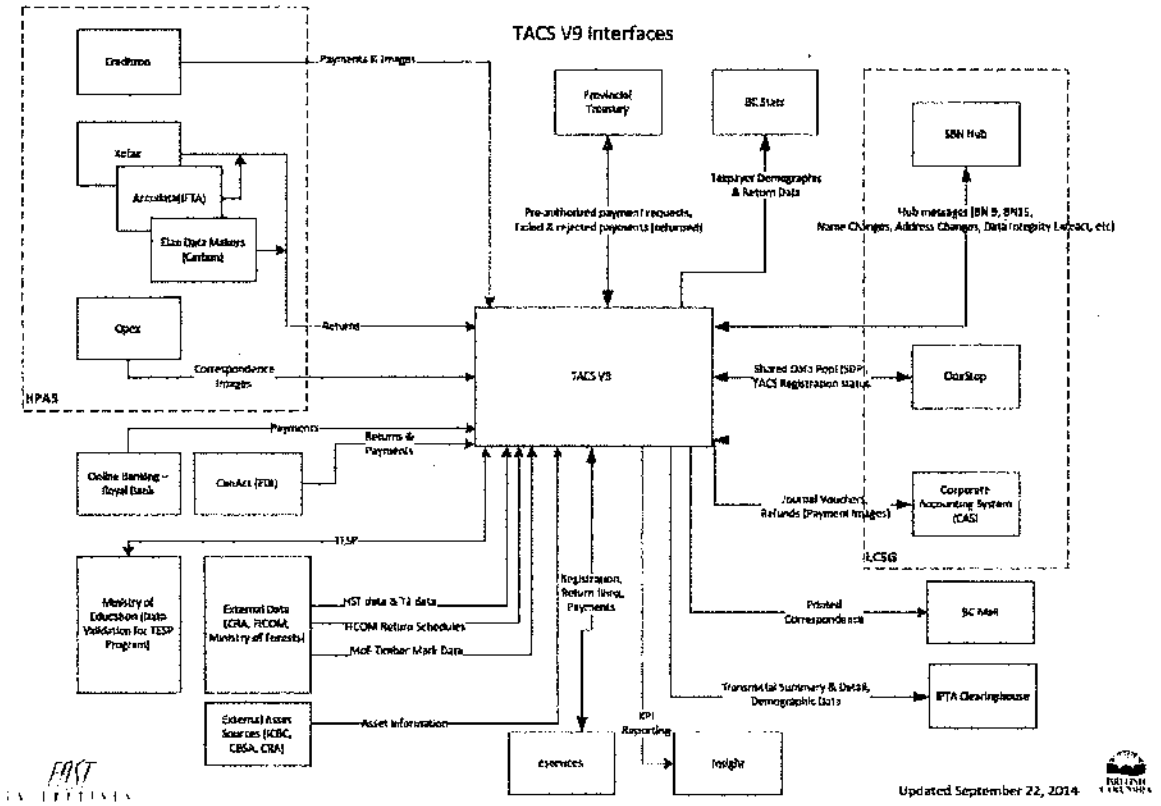
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other data in TACS). Once "exported", EDUC staff will add a note to the TACS File Detail screen confirming their activity. Files stored in TACS database are encrypted at rest and in transit from the file database to the viewing screen from which the EDUC staff are exporting.

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Updates to TACS Interfaces



Two new interfaces were implemented as part of the onboarding of TESP into TACS:

1. An external interface allowing parents to register for the TESP was developed: https://www.etax.gov.bc.ca/btp/tesp/ /
2. An internal interface was also developed to enable administration of the program. This interface includes functionality to view and edit registrations as well as a component to administer payments.

Ministry Comments

The authorities providing for the collection, use and disclosure of information collected by the Income Taxation Branch for the purposes of administering the TESP are outlined in the relevant program Privacy Impact Assessment, FIN14020.

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are also in place to ensure the accuracy of personal information. See FIN13029 TACS R2 PIA.

To help mitigate the risks of unauthorized access or disclosure of personal information by program administrators for personal purposes as well a parent or student's personal information being compromised when exchanged with another party, ITB adheres to the existing policies and procedures and current safeguards in place to limit these risks. These procedures, which are a part of TACS include the tracking and monitoring of each administrator's access. Also each administrator is required to complete the Oath of Employment.

Privacy and Legislation Branch Comments:

Eileen Padgett — Signature — November 25, 2014

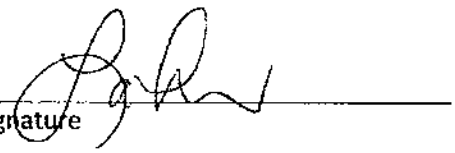
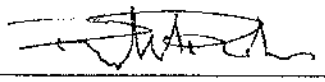
Privacy and Legislation Branch
Office of the Chief Information Officer
Ministry of Technology, Innovation,
Citizens' Services

Signature

Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam Program Manager	 Signature	Oct 29/14 Date
Richard Barlow Ministry Contact Responsible for Systems Maintenance and Security [for changes to security, an upgrade to an existing system or change from face-to-face to online services]	 Signature	Oct 29/14 Date
Elan Syme Assistant Deputy Minister or Equivalent	Elan Syme Signature	Nov 17/14 Date

Biggs, Jackie CITZ:EX

From: Elliot, Nathan MTIC:EX
Sent: November 21, 2014 2:14 PM
To: Padgett, Eileen MTIC:EX
Subject: FIN14031 TESP data added to TACS TEAM LEAD REVIEW
Attachments: FIN14031 TACS Update for TESP data TEAM LEAD REVIEW.pdf

Hi Eileen,

In August, you signed FIN14020—which documented the information flows and authorities for the Temporary Education Support for Parents program. That PIA anticipated an update to the general FIN TACS PIA to account for the storage of TESP data in TACS—this is that update.

I clarified with FIN that the Update does not capture the processes of the program (data flows between parents, FIN and EDU), but simply accounts for the onboarding of the data into TACS and some additional functionality. FIN also states this in their comments.

FIN insisted on signing first. I asked for the first two signatures but it came back fully signed. I hope this is okay.

Nathan Elliot
Privacy Advisor and Investigator
Privacy and Legislation Branch
Office of the Chief Information Officer
Ministry of Technology, Innovation and Citizens' Services
(250) 356-1329



PRIVACY IMPACT ASSESSMENT
Initiative Update

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1. Title of original PIA and any number assigned to original PIA

FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Finance
Division	Revenue
Branch/Section	Income Taxation/Income Tax Advisory and Intergovernmental Relations
Initiative Title	Taxpayer Administration , Compliance and Services (TACS) System Version 9 Upgrade for the Temporary Education Support for Parents Program (TESP)
PIA Number	FIN14031

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

(This should be the name of the individual most qualified to respond to questions regarding the revision).

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. **Description of the revision.**

Change	Brief Description
Storage of personal information	Information, including personal information, collected by the Income Taxation Branch to administer the TESP will be stored in version 9 of TACS System

6. **Purpose/Objectives of the revision (if statutory, provide citation).**

The TESP was introduced to ease the impact on parents from the school closures in British Columbia due to the labour disruption between the British Columbia Teachers Federation and the BC Public Schools Employers Association. The TESP consists of a payment to parents in order to offset the additional cost of learning and supervision incurred by parents during the school closures. Under the TESP, parents will receive $40 per day for each child under the age of 13 attending a public school in British Columbia for the duration of the labour disruption from September 2, 2014 up to and including the day the teachers ratify an agreement.

The Income Taxation Branch (ITB) is responsible for administering the TESP. To facilitate the administration of this program, the TESP program will be onboarded into an existing business application: TACS, version 9. New functionality has been developed in the TACS V9 in order to enable the administration of the program, including components to process registrations, share information with the Ministry of Education and issue payments. The information collected by ITB from both the parents of eligible children and from the Ministry of Education will be in accordance with FOIPP Act.

7. **What are the potential impacts of this proposal?**
(Include privacy impacts in this description).

Personal information relating to both the parent and the eligible student will be collected by ITB using either an online application system or a hardcopy application form.

The personal information relating to the eligible students will be disclosed by ITB to EDUC in order to validate the information and confirm eligibility for the payment. Administrators in EDUC will be provided with access to TACS and after review of the eligible student's information, will indicate whether or not the information provided by the parent and disclosed by ITB to EDUC is accurate. More specifically, the transmission process between ITB and EDUC will be as follows:

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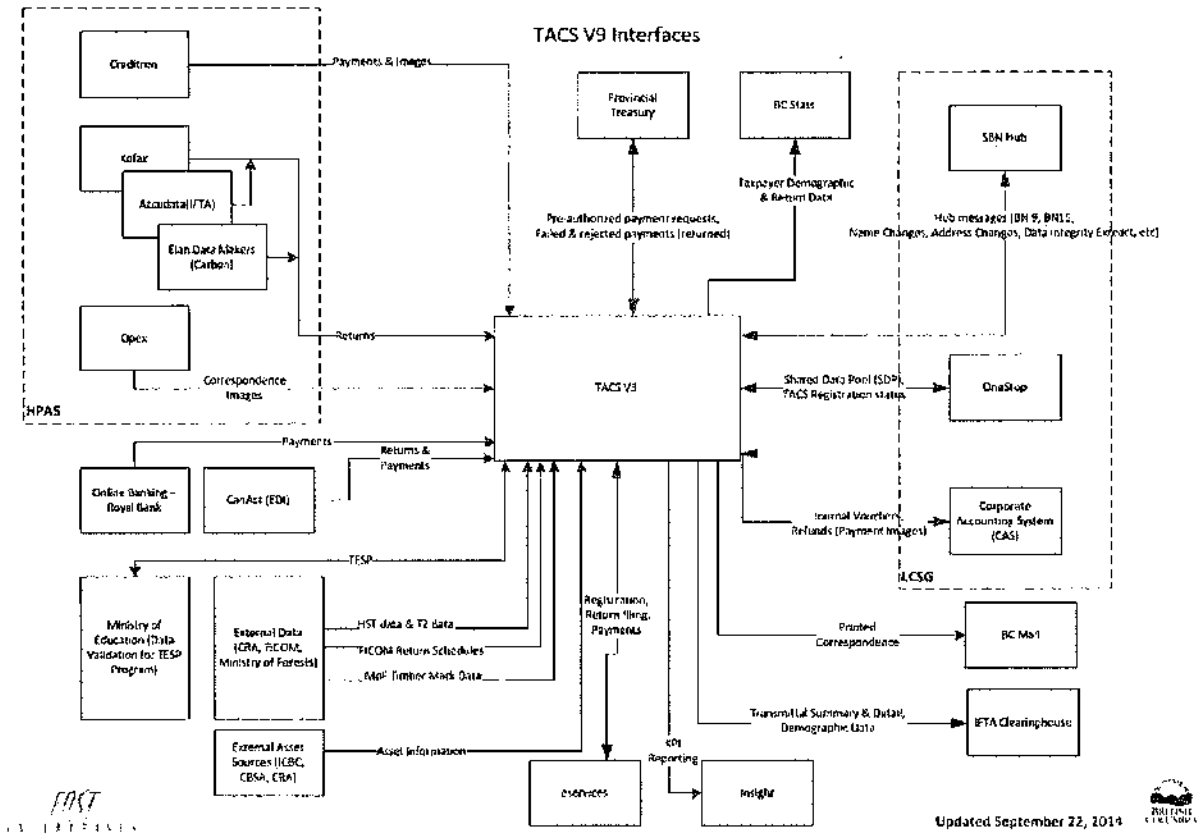
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Updates to TACS Interfaces



Two new interfaces were implemented as part of the onboarding of TESP into TACS:

1. An external interface allowing parents to register for the TESP was developed: https://www.etax.gov.bc.ca/btp/tesp/ /
2. An internal interface was also developed to enable administration of the program. This interface includes functionality to view and edit registrations as well as a component to administer payments.

Ministry Comments

The authorities providing for the collection, use and disclosure of information collected by the Income Taxation Branch for the purposes of administering the TESP are outlined in the relevant program Privacy Impact Assessment, FIN14020.

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are also in place to ensure the accuracy of personal information. See FIN13029 TACS R2 PIA.

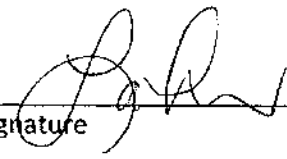
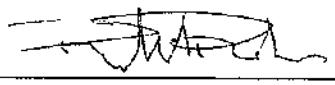
To help mitigate the risks of unauthorized access or disclosure of personal information by program administrators for personal purposes as well a parent or student's personal information being compromised when exchanged with another party, ITB adheres to the existing policies and procedures and current safeguards in place to limit these risks. These procedures, which are a part of TACS include the tracking and monitoring of each administrator's access. Also each administrator is required to complete the Oath of Employment.

Privacy and Legislation Branch Comments:

Privacy and Legislation Branch Office of the Chief Information Officer Ministry of Technology, Innovation, Citizens' Services	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam Program Manager	 Signature	Oct 29/14 Date
Richard Barlow Ministry Contact Responsible for Systems Maintenance and Security [for changes to security, an upgrade to an existing system or change from face-to-face to online services]	 Signature	Oct 29/14 Date
Elan Syme Assistant Deputy Minister or Equivalent	Elan Syme Signature	Nov 17/14 Date

Biggs, Jackie CITZ:EX

From: Kollman, Jessica FIN:EX
Sent: September 23, 2014 5:03 PM
To: pia intake MTIC:EX
Subject: PIA Initiative Update for FIN13029
Attachments: PIA Initiative Update for FIN13029 - TACS V9 Upgrade for TESP.doc

Good afternoon,

Attached is an initiative update to reflect the onboarding of the Temporary Education Support Payment (TESP) into an existing application used by the Income Taxation Branch, TACS .

Please do not hesitate to contact me if you have any questions or require additional information.

Regards,

Jessica Kollman
Income Taxation Branch - Ministry of Finance
Telephone: 250 356-9146
jessica.kollman@gov.bc.ca

PRIVACY IMPACT ASSESSMENT
Initiative Update

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1. Title of original PIA and any number assigned to original PIA
FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Finance
Division	Revenue
Branch/Section	Income Taxation/Income Tax Advisory and Intergovernmental Relations
Initiative Title	Taxpayer Administration , Compliance and Services (TACS) System Version 9 Upgrade for the Temporary Education Support for Parents Program (TESP)

3. Contact Position and/or Name, Telephone Number and E-Mail Address.
(This should be the name of the individual most qualified to respond to questions regarding the revision).

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

DRAFT

5. Description of the revision.

{Fill in each relevant box and provide (a) a brief description of the change to the collection, use, disclosure, security, storage, accuracy, correction or retention of personal information, and (b) the authority under the FOIPP Act or other rationale by which the change should be permitted.}

You may remove the rows which do not apply in the table below.

Change	Brief Description	FOIPP Authority / Rationale in Brief
Storage of personal information	Information, including personal information, collected by the Income Taxation Branch to administer the TESP will be stored in version 9 of TACS System	Authority to collect: 26(c) Indirect collection: 27(1)(a)(i), 27(1)(b) and 27(1)(c)(iii) Use: 32(a), 32(b) and 32(c) Disclosure: 33.1(1)(i.1) and 33.1(7). For additional details, please see comments.

6. Purpose/Objectives of the revision (if statutory, provide citation).

(Explain in as much detail as is needed *why* the change is being made and why the initiative will, after the change, continue to comply with the FOIPP Act)

The TESP was introduced to ease the impact on parents from the school closures in British Columbia due to the labour disruption between the British Columbia Teachers Federation and the BC Public Schools Employers Association. The TESP consists of a payment to parents in order to offset the additional cost of learning and supervision incurred by parents during the school closures. Under the TESP, parents will receive $40 per day for each child under the age of 13 attending a public school in British Columbia for the duration of the labour disruption from September 2, 2014 up to and including the day the teachers ratify an agreement.

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DRAFT

whether or not the information provided by the parent and disclosed by ITB to EDUC is accurate. More specifically, the transmission process between ITB and EDUC will be as follows:

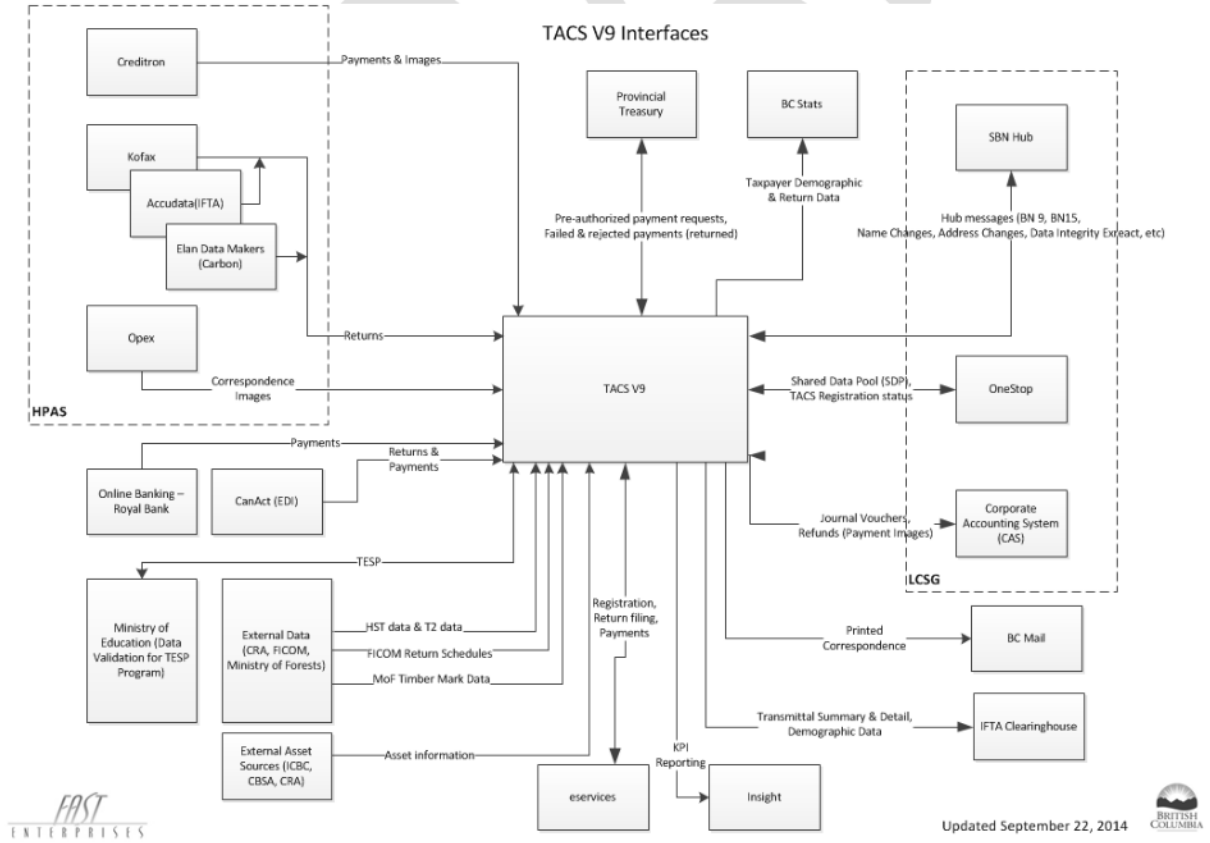
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Ministry Comments

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Legislation, Privacy, and Policy Branch Review and Comments:

Legislation, Privacy, and Policy Branch Office of the Chief Information Officer Ministry of Citizens Services and Open Government	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

DRAFT

Program Manager	Signature	Date
Ministry Contact Responsible for Systems Maintenance and Security [for changes to security, an upgrade to an existing system or change from face-to-face to online services]	Signature	Date
Assistant Deputy Minister or Equivalent	Signature	Date

DRAFT

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

Biggs, Jackie CITZ:EX

From: Bordua, Karine MTIC:EX
Sent: October 29, 2015 3:50 PM
To: Feldthusen, Mark MTIC:EX
Subject: FIN15061 - Initiative Update for RTI R3 MOG Final
Attachments: FIN15061 - Initiative Update for RTI R3 MOG Final.doc

Hi Mark,

It is ready for your signature and to be sent to the program area. You know the drill.

Thank you for your assistance,

Sincerely

Karine Bordua
Senior Privacy and Policy Advisor
Privacy and Legislation Branch
Ministry of Technology, Innovation and Citizens' Services
Tel: 250.952.0747 Fax: 250.356.1182 Cell: 250.516.0505

Notice of Confidentiality:
The information transmitted is intended only for the person or entity to which it is addressed and may contain confidential and/or privileged material. Any review, re-transmission, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited. If you received this in error, please contact the sender immediately by return electronic transmission and then immediately delete this transmission, including all attachments, without copying, distributing or disclosing same

PRIVACY IMPACT ASSESSMENT
Initiative Update – FIN15061

1. Title of original PIA and any number assigned to original PIA

FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Mineral, Oil and Gas Revenue Branch
Initiative Title	TACS PIA Update for Revenue Transformation Initiative (RTI) Phase 1 Rollout 3 Mineral Tax, Mineral Land Tax, Mine Inspection Fee

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. Description of the revision.

Change	Brief Description	FOIPP Authority / Rationale in Brief
Storage of personal information	Information, including personal information, collected under the *Mineral Tax Act*, RSBC 1996, c. 291 (MTA), the *Mineral Land Tax Act*, RSBC 1996, c.290 (MLTA) and *Mines Fee Regulation*, (MFR) will now be stored in the Taxpayer Administration, Compliance and Services (TACS) System. Below is a list of personal information elements that may be stored for tax and non-tax purposes: • Surname, given name, middle names(s) • Current, last known and previous residential, business and email address(es), phone number(s) • Signature(s) and occupation(s) • Drivers Licence and BCID number(s) • Federal Income Tax filings • Lease, mortgage, strata details	Sections 30 and 30.1 of FOIPPA

6. Purpose/Objectives of the revision (if statutory, provide citation).

As part of the Revenue Transformation Initiative (RTI) Phase 1, the Mineral, Oil and Gas Revenue Branch obtained approval to develop a new business application for programs in the MTA, MLTA and the MFR. Following an expression of interest process, it was determined that TACS version 9 would best meet the needs of the Mineral, Oil and Gas Revenue Branch in respect of the administration of MTA, MLTA and the MFR.

7. What are the potential impacts of this proposal?

The authorities providing for the collection, use and disclosure of information collected by the Mineral, Oil and Gas Revenue Branch for the purposes of administering the MTA, MLTA and the MFR have already been assessed. These are outlined in the relevant program Privacy Impact Assessments, FIN 15039, FIN 15053 and FIN 15052, respectively.

The only change is that the information will now be stored in TACS.

The policies and procedures in place for the security, storage and retention of personal information in TACS have already been assessed in FIN13029 TACS R2 PIA. Those policies and procedures do not differ for this initiative.

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as client's personal information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit these risks. For example, the information will be accessed on a need to know basis. Also, each user's access will be tracked and monitored to help reduce the risk of unauthorized use of personal information. Additionally, employees must complete an Oath of Employment and when data is provided to another party transmission is encrypted and over a secure line.

8. Updates to TACS Interfaces

Two TACS interfaces will need to be updated as part of this initiative. The interfaces provide for the transmission of information from the Mineral, Oil and Gas program into the TACS system. The two new interfaces are:

- MEM – Mine Management System

  Daily Mine registration information from Ministry of Energy and Mines (MEM) will be transmitted in a file via a web service on running on the MEM web server. The information indicates which mines are liable to pay Mine Inspection Fee, and who is the license holder at the time. Changes are loaded into TACS, and create work items and cases depending on the type of change.

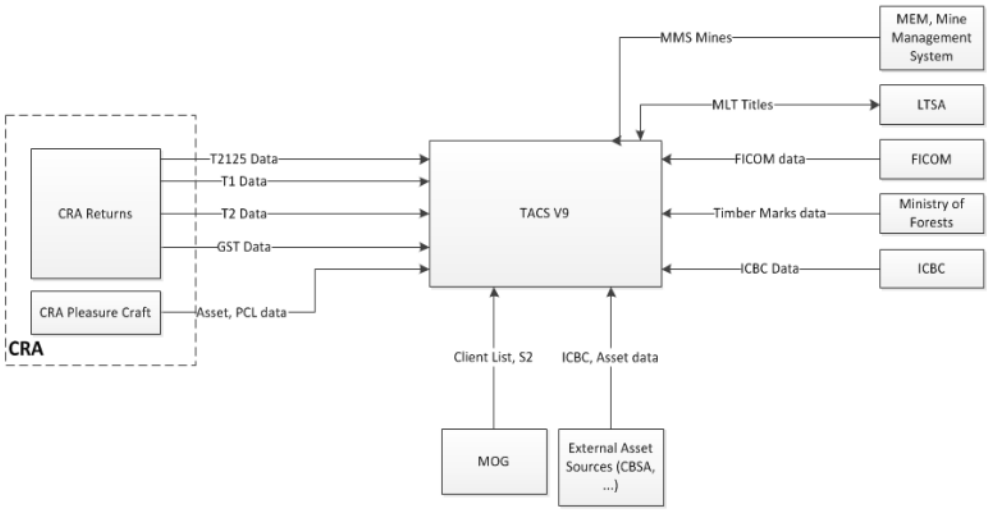
  Security safeguards include:
  1. The file transfer is contained inside SPAN/BC, and protected by government's perimeter defences and monitoring systems. At no time does the file transit the Internet.
  2. Only the TACS application IP address is able to connect to the MEM web server and vice versa. This is controlled via firewall rules limiting access from one IP only. In this way, only the TACS application is able to retrieve the file from the MEM web server.

- LTSA – Land Title Information for MLT

  The Ministry Daily Land Title and Charge information files from LTSA will be transferred to the ministry using the ministry's SFTP (secure FTP).

  The file contains changes to Land Titles and Charges on Mineral Land Tax rolls. These changes are loaded into TACS, and create work items and cases depending on the type of change. The ministry uses this information to keep track of owner changes for mining companies in order to operate the Mineral Land Tax.

  Security safeguards include:
  1. The SFTP server is hosted by government and located in government's DMZ (demilitarized zone). Access to the SFTP server is managed by the Ministry of Finance.
  2. LTSA connects to the SFTP server with ID and password and drops the file in a folder designated to only the LTSA file transfer.
  3. The connection between LTSA and the SFTP server is encrypted using SFTP encryption mechanisms.
  4. The folder designated to MEM on the SFTP server is protected by password.



Updated August 19, 2015

IX DMIP OR FOIPP COORDINATOR - REVIEW cont'd

Ministry Comments:

Legislation, Privacy, and Policy Branch Review and Comments:

Mark Feldthusen Privacy Analyst Legislation, Privacy, and Policy Branch Office of the Chief Information Officer Ministry of Citizens Services and Open Government	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam Manager TACS Business Unit Revenue Division Ministry of Finance	Signature	Date
Richard Barlow Ministry Privacy and Information Security Officer Information Management Branch Ministry of Finance	Signature	Date
Elan Symes Assistant Deputy Minister Revenue Division Ministry of Finance	Signature	Date

DRAFT

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

Biggs, Jackie CITZ:EX

From: Barlow, Richard O FIN:EX
Sent: November 5, 2015 11:31 AM
To: Feldthusen, Mark MTIC:EX
Subject: RE: FIN15061 - Initiative Update for RTI R3 MOG Final - KB

Thanks Mark.

From: Feldthusen, Mark MTIC:EX
Sent: Thursday, November 5, 2015 10:08 AM
To: Barlow, Richard O FIN:EX
Cc: Bordua, Karine MTIC:EX
Subject: RE: FIN15061 - Initiative Update for RTI R3 MOG Final - KB

Hi Richard,

Just a reminder that s.22 I will ask you to please send the Ministry signed version of this PIA directly to Karine Bordua (CC'd). Please also direct any future correspondence to Karine if necessary.

Warm regards,

Mark Feldthusen

From: Barlow, Richard O FIN:EX
Sent: Thursday, October 29, 2015 4:18 PM
To: Feldthusen, Mark MTIC:EX
Subject: RE: FIN15061 - Initiative Update for RTI R3 MOG Final - KB

Thanks Mark, appreciate the quick turn-around on this. Can you remove the DRAFT from the back page.

We probably won't get it back to you by the 5th so will send it to Karine.

From: Feldthusen, Mark MTIC:EX
Sent: Thursday, October 29, 2015 4:11 PM
To: Barlow, Richard O FIN:EX
Cc: Bordua, Karine MTIC:EX
Subject: RE: FIN15061 - Initiative Update for RTI R3 MOG Final - KB

Thanks Richard. We are satisfied with these changes.

Attached is the final, PLB signed version of this PIA. Please obtain the necessary signatures on your end, and then send back to me so that I can close the file.

And just a reminder that s.22 If it takes you longer than that to get the signatures, please send the document directly to Karine Bordua.

Regards,

Mark Feldthusen

Privacy Analyst & Investigator
Privacy and Legislation Branch
Office of the Chief Information Officer
250.217.6210

From: Barlow, Richard O FIN:EX
Sent: Wednesday, October 28, 2015 3:49 PM
To: Feldthusen, Mark MTIC:EX
Subject: RE: FIN15061 - Initiative Update for RTI R3 MOG Final - KB

Here you are Mark. Hope these changes are useful. Don't hesitate to ask for more.

From: Feldthusen, Mark MTIC:EX
Sent: Wednesday, October 28, 2015 1:53 PM
To: Barlow, Richard O FIN:EX
Subject: FIN15061 - Initiative Update for RTI R3 MOG Final - KB

Hi Richard,

Please see the revised version of this PIA attached. Let me know if you have any questions/concerns about my changes. There are also two comments relating to the new interfaces that I am hoping you can address (we discussed these over the phone earlier this week).

I also want to let you know that s.22 s.22 Any correspondence that takes place after that date should go directly to my supervisor, Karine Bordua. I'm hoping that we can finish this PIA s.22 in case that is not possible.

Thanks.

Mark Feldthusen
Privacy Analyst & Investigator
Privacy and Legislation Branch
Office of the Chief Information Officer
250.217.6210

Biggs, Jackie CITZ:EX

From: Barlow, Richard O FIN:EX
Sent: December 16, 2015 3:29 PM
To: Arslan, Alan MTIC:EX
Cc: Lam, Louise FIN:EX
Subject: FIN15067 - TACS PIA Update for RITB Decommissioning - RB's updates
Attachments: FIN15067 - TACS PIA Update for RITB Decommissioning - RB's reply.doc

Alan, here is our reply to your review. Louise and I have added tracked comments and changes. Also you added Doug Foster as ADM to the sign-off. I have changed that to Elan Symes. Doug is not the ADM for this program area.

Please contact me if you have any further questions, happy to help.

From: Arslan, Alan MTIC:EX
Sent: Tuesday, December 15, 2015 4:28 PM
To: Lam, Louise FIN:EX
Cc: Barlow, Richard O FIN:EX
Subject: FIN15067 - TACS PIA Update for RITB Decommissioning - AAR's review

Good afternoon Louise,

Thank you for providing your PIA, I have completed my initial review.

I have included some questions and/or suggestions in the provided attachments for you to review.

I have also provided a carbon copy to your Ministry's Privacy Officer as is common practice in our branch.

Please be aware that our branch has a policy that if your file is inactive for 30 business days we cancel the PIA.

Thank you again for your cooperation and if there are any questions or concerns please feel free to contact me!

Sincerely,

Alan Arslan
Privacy Analyst and Investigator | 250-356-1329
Privacy and Legislation Branch
Office of the Chief Information Officer
Ministry of Technology, Innovation and Citizens' Services

PRIVACY IMPACT ASSESSMENT
Initiative Update – FIN15067

1. Title of original PIA and any number assigned to original PIA
FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Income Taxation Branch
Initiative Title	TACS PIA Update for RITB Decommissioning

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. Description of the revision.

Change	Brief Description	FOIPP Authority / Rationale in Brief
storage of personal information	As part of the Revenue Transformation Initiative (RTI), the information collected under the *Corporation Capital Tax* Act, RSBC 1996, c.73 will be moving from the Revenue Income Taxation Branch (RITB) system to the Taxpayer Administration, Compliance and Services (TACS) system.	Sections 26(a) [sections 18(1) & (2), 21, 22, 24 & 26 of the *Corporation Capital Tax Act*], 26(b), 26(c), 27(1)(b), 32(a), 33.1(1)(c) and 33.1(1)(i.1) of FOIPP Act provide the authority to collect, use and disclose information to administer and enforce the *Corporation Capital Tax Act*. There is no change in the collection, use or disclosure of information as part of the

Commented [AA1]: Please explain the following details of the move:
-Will the information be kept within the same ministry, branch and/or work unit?
-Is it going from physical forms to digitized forms?

Commented [LLF2R1]: The historical CCT data is being copied from the RITB system to the TACS system. Both systems are owned by the Revenue Division and used by the same branch/work unit. The RITB system will be decommissioned in the near future.

		decommissioning of the RITB system.

6. Purpose/Objectives of the revision (if statutory, provide citation).

As part of RTI Rollout 1, the administration of the Logging Tax and Insurance Premium Tax programs were migrated from the RITB system to TACS.

Accounts that met the conversion criteria were converted to TACS in December 2014. The remaining data and images that reside in RITB are currently in read-only mode and used only for historical viewing purposes, and re-printing of historical Notice of Assessment or Reassessment (NOFA) documents. All active processes are now performed in TACS.

The *Corporation Capital Tax Act* imposed a tax on the net paid up capital of large corporations in British Columbia. The Act ceased to apply to all corporations other than Financial Corporations effective September 1, 2002, and was fully repealed for taxation years ending after March 31, 2010.

Corporation Capital Tax (CCT) was not in scope for Rollout 1, as the Act has been repealed. Although repealed, the Act remains active for assessment and audit/refund purposes.

In order to decommission RITB, all remaining Logging Tax, Insurance Premium Tax and CCT data is being moved into TACS for historical viewing purposes.

Please note, the PIA Initiative Update completed October 22, 2014 details the storing of logging tax and insurance premium tax information in TACS. Therefore, the scope of this PIA Initiative Update is solely the moving of the CCT data from RITB to TACS.

7. What are the potential impacts of this proposal?

~~Information, including limited personal information was collected, and is used and disclosed for the purpose of administering the CCT. This information will be stored in TACS.~~

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as client's personal information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit these risks. We will be leveraging current safeguards and no additional security protection is proposed. Employees must complete an Oath of Employment and when data is provided to another party transmission is encrypted and over a secure line

The previous ministry system RITB is being replaced by the existing system TACS. TACS serves many ministry business programs and this is one of several schedule to be on boarded to TACS.

Data is being copied from RITB to TACS using a carefully managed data conversion process. The conversion process involves preparing the destination database to receive the data correctly, doing several partial conversions, testing accuracy and integrity and then doing the final

Commented [AA3]: What does this mean? Is the other party TACS system?

Commented [AA4]: How is this information transmitted?

Commented [RB5]: This is not a good paragraph, replaced with new section below.

conversion. The data is copied from one government server to another using internal government network connectivity. Security assessments have been conducted on TACS to ensure that the server to server file transfers meet policy and are secure. The previous system, RITB, will then be decommissioned. We are writing this PIA to recognize that 1. RITB is being retired. 2. Logging Tax, Insurance Premium Tax and CCT data is being moved to TACS and 3. The same data will now be processed in the new system TACS.

We recommend the impact on personal information for this initiative is that 1. It is being moved from one technology to another and 2. It will be processed using the new system (TACS) going forward.

8. **Updates to TACS**

As part of the RITB system decommissioning project currently in progress, the historical CCT data is being copied over into the TACS SQL Server database system. This data is being stored in a separate read-only database (GTRTB), within TACS, along with the other decommissioned tax act data for Logging Tax and Insurance Premium Tax. The same approach has been used before for the decommissioning of TACS V3.

The CCT dataset contains a wide range of information that was identified by the program area as required to be viewed on an ongoing basis. This data includes taxpayer information such as names, addresses, identifiers, account information, filing history, payments, returns, audits, financial data, collections, notes, NOFA images, etc. The data will be presented in TACS using a variety of adhoc reports which will be accessed using a Legacy Manager presented in the print screen below. The Legacy Manager is a customized way to navigate the reports that mimic TACS navigation. This approach was originally developed to navigate the TACS V3 data and expended/improved for the RITB system decommissioning project. Each search will be given a security function number and only authorized staff will be given access.


Legacy
RITB
Images By Batch
Search for converted images by batch and envelope number
Images By Client
Search for converted images by client number and tax act
Payment Batch Search
Search for a payment batch
Suspense History Search
Search suspense history
Write Off Batch Search
Search for a write-off batch
Refund Batch Search
Search for a refund batch
Client Search
Search for a client
V3
Payment Batch Search
Search for a payment batch by ID or batch date
Payments Search
Search for a payment
Refund Search
Search for a refund using a refund key
SIS Search
Search for an investigation entity

Ministry Comments:

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are also in place to ensure the accuracy of personal information. See FIN13029 TACS V9 Upgrade PIA.

Legislation, Privacy, and Policy Branch Review and Comments:

Alan Arslan Privacy Analyst and Investigator Legislation, Privacy, and Policy Branch Office of the Chief Information Officer Ministry of Citizens Services and Open Government	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam RTI Senior Project Manager Revenue Programs Division TACS Business Unit	Signature	Date
Richard Barlow Ministry Privacy and Information Security Officer Corporate and Ministry Support Services Information Management Branch	Signature	Date
Elan Symes Assistant Deputy Minister, Revenue Programs Division	Signature	Date

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

Biggs, Jackie CITZ:EX

From: Barlow, Richard O FIN:EX
Sent: December 21, 2015 10:53 AM
To: Arslan, Alan MTIC:EX
Cc: Lam, Louise FIN:EX
Subject: RE: FIN15067 - TACS PIA Update for RITB Decommissioning - RB's updates

Yes please remove it.

From: Arslan, Alan MTIC:EX
Sent: Monday, December 21, 2015 10:18 AM
To: Barlow, Richard O FIN:EX
Cc: Lam, Louise FIN:EX
Subject: FW: FIN15067 - TACS PIA Update for RITB Decommissioning - RB's updates

Hello Richard,

I hope you had a good weekend!

As per Louise's email below, did you want to remove the paragraph linked to comment LLF6?

Thanks,

Alan Arslan
Privacy Analyst and Investigator | 250-356-1329
Privacy and Legislation Branch
Office of the Chief Information Officer
Ministry of Technology, Innovation and Citizens' Services
The contents of this message are provided for information purposes and do not constitute legal advice.

From: Lam, Louise FIN:EX
Sent: Thursday, December 17, 2015 8:43 AM
To: Arslan, Alan MTIC:EX
Cc: Barlow, Richard O FIN:EX
Subject: FW: FIN15067 - TACS PIA Update for RITB Decommissioning - RB's updates

For comment LLF6, I meant to say the sentence "The previous ministry system RITB is being replaced by the existing system TACS. TACS serves many ministry business programs and this is one of several schedule to be on boarded to TACS" is not accurate and suggest we remove it.

Thanks!
Louise
387-2217

From: Barlow, Richard O FIN:EX
Sent: Thursday, December 17, 2015 8:37 AM

To: Arslan, Alan MTIC:EX
Cc: Lam, Louise FIN:EX
Subject: RE: FIN15067 - TACS PIA Update for RITB Decommissioning - RB's updates

Alan, we needed to make some final changes. Please replace the version I sent you yesterday with this one.

From: Arslan, Alan MTIC:EX
Sent: Wednesday, December 16, 2015 3:34 PM
To: Barlow, Richard O FIN:EX
Cc: Lam, Louise FIN:EX
Subject: RE: FIN15067 - TACS PIA Update for RITB Decommissioning - RB's updates

Good afternoon Richard and Louise,

Thank you for addressing the questions I had so quickly, and making the necessary updates.

I will review the PIA as soon as I can.

In the meantime, if there are any questions or concerns please feel free to contact me.

Sincerely,

Alan Arslan
Privacy Analyst and Investigator | 250-356-1329
Privacy and Legislation Branch
Office of the Chief Information Officer
Ministry of Technology, Innovation and Citizens' Services



From: Barlow, Richard O FIN:EX
Sent: Wednesday, December 16, 2015 3:29 PM
To: Arslan, Alan MTIC:EX
Cc: Lam, Louise FIN:EX
Subject: FIN15067 - TACS PIA Update for RITB Decommissioning - RB's updates

Alan, here is our reply to your review. Louise and I have added tracked comments and changes. Also you added Doug Foster as ADM to the sign-off. I have changed that to Elan Symes. Doug is not the ADM for this program area.

Please contact me if you have any further questions, happy to help.

From: Arslan, Alan MTIC:EX
Sent: Tuesday, December 15, 2015 4:28 PM
To: Lam, Louise FIN:EX
Cc: Barlow, Richard O FIN:EX
Subject: FIN15067 - TACS PIA Update for RITB Decommissioning - AAR's review

Good afternoon Louise,

Thank you for providing your PIA, I have completed my initial review.

I have included some questions and/or suggestions in the provided attachments for you to review.

I have also provided a carbon copy to your Ministry's Privacy Officer as is common practice in our branch.

Please be aware that our branch has a policy that if your file is inactive for 30 business days we cancel the PIA.

Thank you again for your cooperation and if there are any questions or concerns please feel free to contact me!

Sincerely,

Alan Arslan
Privacy Analyst and Investigator | 250-356-1329
Privacy and Legislation Branch
Office of the Chief Information Officer
Ministry of Technology, Innovation and Citizens' Services



Biggs, Jackie CITZ:EX

From: Barlow, Richard O FIN:EX
Sent: December 17, 2015 8:37 AM
To: Arslan, Alan MTIC:EX
Cc: Lam, Louise FIN:EX
Subject: RE: FIN15067 - TACS PIA Update for RITB Decommissioning - RB's updates
Attachments: FIN15067 - TACS PIA Update for RITB Decommissioning - RB's reply.doc

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Cc: Lam, Louise FIN:EX
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Alan Arslan
Privacy Analyst and Investigator | 250-356-1329
Privacy and Legislation Branch
Office of the Chief Information Officer
Ministry of Technology, Innovation and Citizens' Services

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Sent: Wednesday, December 16, 2015 3:29 PM
To: Arslan, Alan MTIC:EX
Cc: Lam, Louise FIN:EX
Subject: FIN15067 - TACS PIA Update for RITB Decommissioning - RB's updates

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Please contact me if you have any further questions, happy to help.

From: Arslan, Alan MTIC:EX
Sent: Tuesday, December 15, 2015 4:28 PM

To: Lam, Louise FIN:EX
Cc: Barlow, Richard O FIN:EX
Subject: FIN15067 - TACS PIA Update for RITB Decommissioning - AAR's review

Good afternoon Louise,

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Thank you again for your cooperation and if there are any questions or concerns please feel free to contact me!

Sincerely,

Alan Arslan
Privacy Analyst and Investigator | 250-356-1329
Privacy and Legislation Branch
Office of the Chief Information Officer
Ministry of Technology, Innovation and Citizens' Services

Biggs, Jackie CITZ:EX

From: Berglund, Lara FIN:EX on behalf of pia intake FIN:EX
Sent: October 4, 2016 5:26 PM
To: Clarke, Treana FIN:EX; Romanow, Holly FIN:EX
Cc: Lam, Louise FIN:EX; Barlow, Richard O FIN:EX; Dewar, Pia FIN:EX; Pasquotti, Ric I FIN:EX; Camilleri, Francis FIN:EX; Masi, Joe FIN:EX; Sidhu, Sukhy FIN:EX
Subject: RE: LNG income tax program PIA and related system PIA Initiative Update - FIN16064 and 16065

Dear Treana,

Thank you for submitting your PIAs. Your tracking numbers are **FIN16064 (LNG Tax Program)** and **FIN16065 (TACS LNG)** and have been assigned to **Holly Romanow**. Please allow up to two weeks for the initial review of your PIAs. If you have any questions or are working under a tight deadline, please contact Holly directly.

Thank you,
Lara Berglund

From: Clarke, Treana FIN:EX
Sent: Monday, October 3, 2016 3:07 PM
To: pia intake FIN:EX
Cc: Lam, Louise FIN:EX; Barlow, Richard O FIN:EX; Dewar, Pia FIN:EX; Pasquotti, Ric I FIN:EX; Camilleri, Francis FIN:EX; Masi, Joe FIN:EX
Subject: LNG income tax program PIA and related system PIA Initiative Update

Good afternoon,

Please find attached two documents for your preliminary review:

1. The Privacy Impact Assessment for the Liquefied Natural Gas Income Tax Program – Administration and Enforcement, and
2. The PIA Initiative Update in relation to the on boarding of the LNG income tax administration and enforcement into FIN's TACS system

The remaining three files attached are related PIA's cross referenced in the two documents.

Given that LNG income tax is a new program and currently being developed, we kindly request that prior to sign off by the OCIO, that final drafts be returned to me for final review. Target date for beginning the sign off process within FIN is mid-November.

Thanks,

Treana

Treana Clarke
Manager, Intergovernmental Relations - Related Programs
Income Tax Advisory and Intergovernmental Relations
Income Taxation Branch
Ministry of Finance
Tel: 250-356-2214

VISION: Trusted financial and economic leadership for a prosperous province





Biggs, Jackie CITZ:EX

From: Fletcher, Quinn CITZ:EX
Sent: September 17, 2018 3:26 PM
To: Clarke, Treana FIN:EX
Cc: McCowan, Dwayne CITZ:EX
Subject: RE: FIN16064/FIN16065

Hi Treana,

Is this still your file?

We have yet to cancel the files in our records, but will do so today barring some kind of major leap forward. I will let you know that the Minister has signed an Order establishing BC Mail Plus as a common program though.

Best,

Quinn Fletcher
C: 250-216-0976

From: Fletcher, Quinn FIN:EX
Sent: Tuesday, April 25, 2017 2:48 PM
To: Clarke, Treana FIN:EX <Treana.Clarke@gov.bc.ca>
Subject: RE: FIN16064/FIN16065

Your description is pretty much as I recalled, but I'm glad to have some documentary evidence. My preference at this point is to cancel the files, but we will retain all the progress which will expedite the review should further direction be given. Is this acceptable?

As for BC Mail, that is an ongoing, complex issue. There is an MO in development, but the Minister stopped signing anything quite a bit before the writ dropped and who knows what will happen following the election.

Best,

Quinn Fletcher
Senior Privacy and Policy Advisor
Privacy, Compliance, and Training Branch
Ministry of Finance
PO Box 9412, Stn Prov Gov, Victoria BC V8W 9V1
Quinn.Fletcher@gov.bc.ca
W: 250-356-2240
C: 250-216-0976

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From: Clarke, Treana FIN:EX
Sent: Tuesday, April 25, 2017 12:58 PM
To: Fletcher, Quinn FIN:EX
Subject: RE: FIN16064/FIN16065

Hi Quinn,

Both these PIAs relate to the implementation to the LNG income tax program. At this point, anything related to LNG income tax is on hold until further direction is received, possibly from the incoming government.

The items that were flagged on FIN16064 are continuing to be worked through so that if LNG income tax does move forward we can have the PIAs signed off. Those items were:

- Collection notice on the phone tree for incoming calls
- Integrated Program Arrangement (IPA) with BC Mail

Both items are systemic in nature (not unique to the LNG income tax program). We are working on developing a collection notice on the phone tree for incoming calls.

The one issue we are having is with the IPA with BC Mail. BC Mail does not have IPAs with partners nor appears to have capacity to develop one. I've heard that there may possibly be a solution in the works whereby BC Mail obtains a ministerial order that would alleviate them from having to develop IPAs with every partner in core government. Do you know anything about this?

I'd be happy to chat further. Thanks for reaching out.

Treana

From: Fletcher, Quinn FIN:EX
Sent: Tuesday, April 25, 2017 11:36 AM
To: Clarke, Treana FIN:EX
Subject: FIN16064/FIN16065

Hi Treana,

I recall that you wanted to pull back FIN16064 from the review process, but I don't have anything in my email from that. I sent you the last version in my records for review on Nov 25 but do not appear to have received anything since then.

The last version of FIN16065, the initiative update, has both a signature from the previous senior advisor as well as outstanding comments. I will check with her to see if I can finalize.

Are you wanting to complete the review of FIN16064, or cancel?

Thanks,

Quinn Fletcher
Senior Privacy and Policy Advisor
Privacy, Compliance, and Training Branch
Ministry of Finance
PO Box 9412, Stn Prov Gov, Victoria BC V8W 9V1

Quinn.Fletcher@gov.bc.ca
W: 250-356-2240
C: 250-216-0976

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Biggs, Jackie CITZ:EX

From: Berglund, Lara FIN:EX on behalf of pia intake FIN:EX
Sent: December 5, 2016 4:38 PM
To: Barlow, Richard O FIN:EX; Arslan, Alan FIN:EX
Cc: Lam, Louise FIN:EX; Dewar, Pia FIN:EX; Sidhu, Sukhy FIN:EX
Subject: RE: TACS PIA Update for RPT/HOG Rollout - FIN16077

Dear Richard,

Thank you for submitting your PIA. Your tracking number is **FIN16077** and has been assigned to **Alan Arslan**. Please allow up to two weeks for the initial review of your PIA. If you have any questions or are working under a tight deadline, please contact Alan directly.

Thank you,
Lara Berglund

From: Barlow, Richard O FIN:EX
Sent: Monday, December 5, 2016 10:09 AM
To: pia intake FIN:EX
Cc: Lam, Louise FIN:EX; Dewar, Pia FIN:EX
Subject: TACS PIA Update for RPT/HOG Rollout

Please find attached a new PIA - TACS PIA Update for Real Property Tax/Home Owner Grant rollout.

Richard ….

Biggs, Jackie CITZ:EX

From: Barlow, Richard O FIN:EX
Sent: October 19, 2017 9:55 AM
To: Munn, Simon FIN:EX
Subject: RE: Review requested: Property Transfer Tax TACS PIA Update

From the perspective of TACS, data is sent directly by the LTSA system to the MFIN TACS system. Other information is sent to the Property Tax Branch, but that is out of scope for the TACS system.

I have not updated the PIA, and wondering if this helps clarify what Raluca provided on Tuesday.

From: Dogaru, Raluca FIN:EX
Sent: Tuesday, October 17, 2017 10:23 AM
To: Munn, Simon FIN:EX; Lam, Louise FIN:EX
Cc: Barlow, Richard O FIN:EX
Subject: RE: Review requested: Property Transfer Tax TACS PIA Update

Hello,
<< File: FIN17039 - PTT RTI System Update -RD comments v.3.doc >> Attached are the latest changes to respond to the comments.

Please let me know if you have questions or concerns.
Raluca

From: Munn, Simon FIN:EX
Sent: Tuesday, October 17, 2017 9:36 AM
To: Lam, Louise FIN:EX
Cc: Dogaru, Raluca FIN:EX; Barlow, Richard O FIN:EX
Subject: RE: Review requested: Property Transfer Tax TACS PIA Update

Hi Louise,

I've attached the PIA with comments, which aim to clarify the FOIPPA authorities. I'm happy to answer any questions you may have regarding these comments.

Thanks,

Simon Munn | Privacy Analyst
778-698-5847
Privacy, Compliance and Training Branch
Corporate Information & Records Management | Ministry of Citizens' Services

<< File: FIN17039 - PTT RTI System Update -SM comments v.2.doc >>

From: Lam, Louise FIN:EX
Sent: Friday, October 13, 2017 9:45 AM
To: Munn, Simon FIN:EX
Cc: Dogaru, Raluca FIN:EX; Barlow, Richard O FIN:EX
Subject: FW: Review requested: Property Transfer Tax TACS PIA Update
Importance: High

Hi Simon,

Please see Raluca's responses in the attached TACS PIA update and her email below. Let us know if you have any further questions.

Regards
Louise
778 698-5163

From: Dogaru, Raluca FIN:EX
Sent: Friday, October 13, 2017 9:27 AM
To: Lam, Louise FIN:EX
Cc: Barlow, Richard O FIN:EX
Subject: RE: Review requested: Property Transfer Tax TACS PIA Update
Importance: High

Hello,

Please find attached the response to the comments in Part 5. The program PIA has been finalised and it is in the signatory stage with OCIO. I expect that the initiative update is signed off at least at the same time with the program PIA or after the program PIA and so far there are no elements of information in TACS that are not covered in the final program PIA.
<< File: FIN17039 - PTT RTI System Update -SM comments RD response.doc >>
Let me know if you have questions.
Thank you.

Raluca Dogaru, MA, MPA
Policy and Legislative Analyst
Property Taxation Branch
Ministry of Finance
778 698 3916

From: Lam, Louise FIN:EX
Sent: Wednesday, October 4, 2017 1:22 PM
To: Dogaru, Raluca FIN:EX
Cc: Barlow, Richard O FIN:EX
Subject: FW: Review requested: Property Transfer Tax TACS PIA Update

Hi Raluca, can you review the comments regarding section 5 of the PIA and let me know what you think. The information from LTSA is stored in TACS but I'm not sure about the reference to the PTT Act.

Regards
Louise
778 698-5163

From: Munn, Simon FIN:EX
Sent: Wednesday, October 4, 2017 11:56 AM
To: Barlow, Richard O FIN:EX
Cc: Lam, Louise FIN:EX
Subject: RE: Review requested: Property Transfer Tax TACS PIA Update

Hi All,

I've attached the update with some comments. Basically I want to ensure that it is clearly stated whether or not the information is being collected or disclosed and which FOIPPA authority is used. Also it should be clear which system is being replaced.

I'm happy to discuss further.

Thanks,

Simon Munn | Privacy Analyst
250-387-5742
Privacy, Compliance and Training Branch
Corporate Information & Records Management | Ministry of Citizens' Services

---

From: Barlow, Richard O FIN:EX
Sent: Wednesday, October 4, 2017 8:41 AM
To: Munn, Simon FIN:EX
Cc: Lam, Louise FIN:EX
Subject: Review requested: Property Transfer Tax TACS PIA Update

Hi Simon, Louise and I have discussed this and we support your conclusion and recommendation.

From: Munn, Simon FIN:EX
Sent: Tuesday, October 3, 2017 11:57 AM
To: Lam, Louise FIN:EX; Barlow, Richard O FIN:EX
Subject: RE: Review requested: Property Transfer Tax TACS PIA Update

Hi Louise,

If the initiative update is signed-off on before the program PIA is finalised, would it be possible to remove an element of information from TACS if that information ends up being omitted from the final program PIA?

I realise that may be a confusing question. Basically, if PCT signs-off on the initiative update, it does not mean that the elements of information listed in the program PIA are being approved. If changes are made to the information being collected for the program, would the information collected by TACS reflect these changes to the program PIA?

Please don't hesitate to contact me for further clarification.

Thanks,

Simon Munn | Privacy Analyst
250-387-5742
Privacy, Compliance and Training Branch
Corporate Information & Records Management | Ministry of Citizens' Services

---

From: Lam, Louise FIN:EX
Sent: Wednesday, September 27, 2017 1:21 PM
To: Munn, Simon FIN:EX; Barlow, Richard O FIN:EX
Subject: RE: Review requested: Property Transfer Tax TACS PIA Update

I'm tied up until 3:30 this afternoon, can I give you a call around 3:30 to go over your questions.

Regards
Louise
778 698-5163

From: Munn, Simon FIN:EX
Sent: Wednesday, September 27, 2017 1:17 PM
To: Barlow, Richard O FIN:EX; Lam, Louise FIN:EX
Subject: RE: Review requested: Property Transfer Tax TACS PIA Update

Hi Louise,

I just have an initial question regarding this initiative update:

I'd like to clarify how TACS fits within PIA FIN16071. Which system is it replacing, and what role does it play in the transfer of information between individual PTT submitters, the LTSA, and HPSA?

Thanks,

Simon Munn | Privacy Analyst
250-387-5742
Privacy, Compliance and Training Branch
Corporate Information & Records Management | Ministry of Citizens' Services

---

From: pia intake FIN:EX
Sent: Tuesday, September 26, 2017 4:10 PM

To: Barlow, Richard O FIN:EX; Munn, Simon FIN:EX
Cc: Sidhu, Sukhy FIN:EX
Subject: RE: Review requested: Property Transfer Tax TACS PIA Update

Dear Richard

Thank you for submitting your PIA. Your tracking number is **FIN17039** and has been assigned to **Simon**. Please allow up to two weeks for the initial review of your PIA. If you have any questions or are working under a tight deadline, please contact Simon directly.

Thank you,

Nico Lohmann
Privacy Analyst
Privacy, Compliance, and Training Branch
Ministry of Citizens' Services
250-356-2077
Nico.Lohmann@gov.bc.ca

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From: Barlow, Richard O FIN:EX
Sent: Tuesday, September 26, 2017 12:21 PM
To: pia intake FIN:EX
Subject: Review requested: Property Transfer Tax TACS PIA Update

---

From: Barlow, Richard O FIN:EX
Sent: Tuesday, September 26, 2017 12:19 PM
To: 'pia.intake@bc.gov.bc.ca'
Cc: Lam, Louise FIN:EX; Dewar, Pia FIN:EX
Subject: Review requested: Property Transfer Tax TACS PIA Update

Please find attached PIA update for Property Transfer Tax implementation into TACS. This is a companion PIA to Property Transfer Tax Program PIA (PIA# FIN16071.

<< File: PTT RTI System Update PIA 170926.doc >>

Richard Barlow **-** Ministry Privacy and Information Security
Ministry of Finance
cell: 250 208-0031

Biggs, Jackie CITZ:EX

From: Barlow, Richard O FIN:EX
Sent: October 19, 2017 9:34 AM
To: Munn, Simon FIN:EX
Subject: RE: Review requested: Property Transfer Tax TACS PIA Update

Simon, I committed to reply to you following our call. I will do that today.

From: Barlow, Richard O FIN:EX
Sent: Tuesday, October 17, 2017 1:15 PM
To: Munn, Simon FIN:EX
Cc: Dogaru, Raluca FIN:EX; Lam, Louise FIN:EX
Subject: RE: Review requested: Property Transfer Tax TACS PIA Update

Hi Simon, our objective is to avoid duplicating assessment between – the TACS System Update PIA, and the Program PIA. Our approach has been to assess use, collection and disclosure in the full program PIA.

We do want to maintain the original TACS system PIA. As existing programs are on-boarded to the TACS system, we complete narrow focus update PIAs. As collection, use and disclosure are assessed in the program PIA we do not assess those in TACS System Update PIA. We are only assessing storage, as that is the system change. The system doesn't collect, use or disclose, the program area does that. For other system related sections, such as security, there are no changes so we don't re-assess them.

This is how we have been doing this previously, using the combined TACS system and Program PIA approach, with each complimenting the other. We can look at different approaches if required, with consideration that we need to avoid duplicating assessments.

I may be misunderstanding this, happy to discuss via phone.

Richard…

From: Munn, Simon FIN:EX
Sent: Tuesday, October 17, 2017 9:36 AM
To: Lam, Louise FIN:EX
Cc: Dogaru, Raluca FIN:EX; Barlow, Richard O FIN:EX
Subject: RE: Review requested: Property Transfer Tax TACS PIA Update

Hi Louise,

I've attached the PIA with comments, which aim to clarify the FOIPPA authorities. I'm happy to answer any questions you may have regarding these comments.

Thanks,

Simon Munn | Privacy Analyst
778-698-5847

<< File: FIN17039 - PTT RTI System Update -SM comments v.2.doc >>

From: Lam, Louise FIN:EX
Sent: Friday, October 13, 2017 9:45 AM
To: Munn, Simon FIN:EX
Cc: Dogaru, Raluca FIN:EX; Barlow, Richard O FIN:EX
Subject: FW: Review requested: Property Transfer Tax TACS PIA Update
Importance: High

Hi Simon,

Please see Raluca's responses in the attached TACS PIA update and her email below. Let us know if you have any further questions.

Regards
Louise
778 698-5163

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Sent: Friday, October 13, 2017 9:27 AM
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Cc: Barlow, Richard O FIN:EX
Subject: RE: Review requested: Property Transfer Tax TACS PIA Update
Importance: High

Hello,

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Let me know if you have questions.
Thank you.

Raluca Dogaru, MA, MPA
Policy and Legislative Analyst
Property Taxation Branch
Ministry of Finance
778 698 3916

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Sent: Wednesday, October 4, 2017 1:22 PM
To: Dogaru, Raluca FIN:EX
Cc: Barlow, Richard O FIN:EX
Subject: FW: Review requested: Property Transfer Tax TACS PIA Update

Hi Raluca, can you review the comments regarding section 5 of the PIA and let me know what you think. The information from LTSA is stored in TACS but I'm not sure about the reference to the PTT Act.

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I'm happy to discuss further.

Thanks,

Simon Munn | Privacy Analyst
250-387-5742
Privacy, Compliance and Training Branch
Corporate Information & Records Management | Ministry of Citizens' Services

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Cc: Lam, Louise FIN:EX
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From: Munn, Simon FIN:EX
Sent: Tuesday, October 3, 2017 11:57 AM
To: Lam, Louise FIN:EX; Barlow, Richard O FIN:EX
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Please don't hesitate to contact me for further clarification.

Thanks,

Simon Munn | Privacy Analyst
250-387-5742
Privacy, Compliance and Training Branch
Corporate Information & Records Management | Ministry of Citizens' Services

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Sent: Wednesday, September 27, 2017 1:21 PM
To: Munn, Simon FIN:EX; Barlow, Richard O FIN:EX
Subject: RE: Review requested: Property Transfer Tax TACS PIA Update

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Regards
Louise
778 698-5163

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To: Barlow, Richard O FIN:EX; Lam, Louise FIN:EX
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I just have an initial question regarding this initiative update:

I'd like to clarify how TACS fits within PIA FIN16071. Which system is it replacing, and what role does it play in the transfer of information between individual PTT submitters, the LTSA, and HPSA?

Thanks,

Simon Munn | Privacy Analyst
250-387-5742

From: pia intake FIN:EX
Sent: Tuesday, September 26, 2017 4:10 PM
To: Barlow, Richard O FIN:EX; Munn, Simon FIN:EX
Cc: Sidhu, Sukhy FIN:EX
Subject: RE: Review requested: Property Transfer Tax TACS PIA Update

Dear Richard

Thank you for submitting your PIA. Your tracking number is **FIN17039** and has been assigned to **Simon**. Please allow up to two weeks for the initial review of your PIA. If you have any questions or are working under a tight deadline, please contact Simon directly.

Thank you,

Nico Lohmann
Privacy Analyst
Privacy, Compliance, and Training Branch
Ministry of Citizens' Services
250-356-2077
Nico.Lohmann@gov.bc.ca

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Sent: Tuesday, September 26, 2017 12:21 PM
To: pia intake FIN:EX
Subject: Review requested: Property Transfer Tax TACS PIA Update

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To: 'pia.intake@bc.gov.bc.ca'
Cc: Lam, Louise FIN:EX; Dewar, Pia FIN:EX
Subject: Review requested: Property Transfer Tax TACS PIA Update

Please find attached PIA update for Property Transfer Tax implementation into TACS. This is a companion PIA to Property Transfer Tax Program PIA (PIA# FIN16071.

<< File: PTT RTI System Update PIA 170926.doc >>

Richard Barlow **-** Ministry Privacy and Information Security
Ministry of Finance
cell: 250 208-0031

Biggs, Jackie CITZ:EX

From: Lohmann, Nico FIN:EX on behalf of pia intake FIN:EX
Sent: September 26, 2017 4:10 PM
To: Barlow, Richard O FIN:EX; Munn, Simon FIN:EX
Cc: Sidhu, Sukhy FIN:EX
Subject: RE: Review requested: Property Transfer Tax TACS PIA Update

Dear Richard

Thank you for submitting your PIA. Your tracking number is **FIN17039** and has been assigned to **Simon**. Please allow up to two weeks for the initial review of your PIA. If you have any questions or are working under a tight deadline, please contact Simon directly.

Thank you,

Nico Lohmann
Privacy Analyst
Privacy, Compliance, and Training Branch
Ministry of Citizens' Services
250-356-2077
Nico.Lohmann@gov.bc.ca

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To: pia intake FIN:EX
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Richard Barlow **-** Ministry Privacy and Information Security
Ministry of Finance
cell: 250 208-0031

Biggs, Jackie CITZ:EX

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Sent: September 26, 2017 12:21 PM
To: pia intake FIN:EX
Subject: Review requested: Property Transfer Tax TACS PIA Update

Categories: Simon

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Sent: Tuesday, September 26, 2017 12:19 PM
To: 'pia.intake@bc.gov.bc.ca'
Cc: Lam, Louise FIN:EX; Dewar, Pia FIN:EX
Subject: Review requested: Property Transfer Tax TACS PIA Update

Please find attached PIA update for Property Transfer Tax implementation into TACS. This is a companion PIA to Property Transfer Tax Program PIA (PIA# FIN16071.



Richard Barlow **-** Ministry Privacy and Information Security
Ministry of Finance
cell: 250 208-0031

PRIVACY IMPACT ASSESSMENT TACS
Initiative Update

1. Title of original PIA and any number assigned to original PIA
Original PIA: FIN 13029-TACS V9 Upgrade
Other relevant PIAs include:
Property Transfer Tax Program PIA (PIA# FIN16071)

2. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Property Taxation Branch
Initiative Title	TACS PIA Update for Revenue Transformation Initiative (RTI) Phase 2 Rollout 2 Property Transfer Tax Administration

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

Name, Title	Louise Lam, Director, TACS Operations & Projects
Branch/Section	TACS Business Unit
Phone Number	778 698-5163
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		No
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		No

5. Description of the revision.

Change	Brief Description	FOIPP Authority / Rationale in Brief
storage of personal information	Information, including personal information, collected to administer the property transfer tax will now be stored in the Taxpayer Administration, Compliance and Services (TACS) System.	Section 30 and 30.1 of FOIPPA

	Personal information that may be stored for property transfer tax administration includes information directly or indirectly collected from the taxpayer from the PTT Return or through audit process. This information covers the property, the transferee, the vendor , the transaction and includes:
	• Transferee's
	  • Name
	  • Birthdate
	  • Citizenship status
	  • SIN or ITN/BN or charitable registration #
	  • BC Provincial Nominee Program Certificate #
	  • Contact information , includind address and phone #
	• Property Information
	  • Fair market value
	  • Address
	  • Property Identifier (PID) and legal description
	  • Jurisdiction and municipality
	  • Size and BCA classification
	• Transaction/Purchase details
	  • Terms of Purchase
	  • Financing
	  • Tax paid and payable , both PTT and ATT amounts
	  • Cash register date and Land Title Registration #
	• Vendor's
	  • Name
	  • Contact information, including address and ph. #
	  • Confirmation of residency status as defined in the Income Tax Act (Canada)
	• Evidentiary documents supporting audit include copies of:
	  • CRA Notice of Assessment
	  • Personal financial statements
	  • Corporate financial statements
	  • Certificates of Amalgamation, and the Articles of	

	Amalgamation • Trust, lease and life estate documents • Contract of Purchase and Sale and Purchaser's Statement of Adjustment • Agreements for sale • Partnership agreements • Separation agreements or Divorcee Decrees • Bills, Home insurance • Public Guardian and Trustee documentation • Court orders • Refund applications • Correspondence	

6. Purpose/Objectives of the revision (if statutory, provide citation).

As part of the Revenue Transformation Initiative Phase 2 Rollout 2, the Property Taxation Branch obtained approval to develop a new business application to administer property transfer tax. Following an expression of interest process, it was determined that the upgraded TACS System would best meet the needs of the Property Taxation Branch to administer this program.

7. What are the potential impacts of this proposal?

The authorities providing for the collection, use and disclosure of information collected by the Property Taxation Branch for the purpose of property transfer tax administration have already been assessed. These are outlined in the program Privacy Impact Assessment, PIA# FIN16071.

The only change is that the information will now be stored in TACS.

The policies and procedures in place for the security, storage and retention of personal information in TACS have already been assessed in FIN13029 TACS R2 PIA. Those policies and procedures do not differ for this initiative.

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as client's personal information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit the risk. Only authorized employees can access taxpayer information and on an "as needed basis". The list of authorized employees is reviewed semi-annually, at minimum. TACS provides a user activity log which is reviewed monthly to ensure access is appropriate. As well, any taxpayer information is encrypted and transferred over a secure line. Security training and awareness by employees assists in addressing the risk of unauthorized uses and disclosures of information.

The Ministry assesses the risk, the safeguards and the security procedures on an ongoing basis.

8. TACS Interface Update (See appendix)

The interface diagrams show the feeds into and out of TACS. These diagrams are being maintained in this PIA as use of TACS is expanded. The feeds shown in the diagrams may or

may not contain PI depending on the programs they support. For the purpose of this PIA, the information coming into and leaving TACS are intentionally out of scope. This PIA is limited to the new storage location of this information (TACS). TACS is replacing legacy systems where this information was previously stored. Collection, use and disclosure is covered in the corresponding program PIAs.

Ministry Comments:

The authorities providing for the collection, use and disclosure of information collected by the Property Taxation Branch for the purpose of property transfer tax administration outlined in the relevant program Privacy Impact Assessment (PIA# FIN16071).

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are in place to ensure the accuracy of personal information. See FIN13029

Privacy, Compliance and Training Branch Review and Comments:

Privacy, Compliance and Training Branch Corporate Information and Records Management Office Ministry of Finance	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

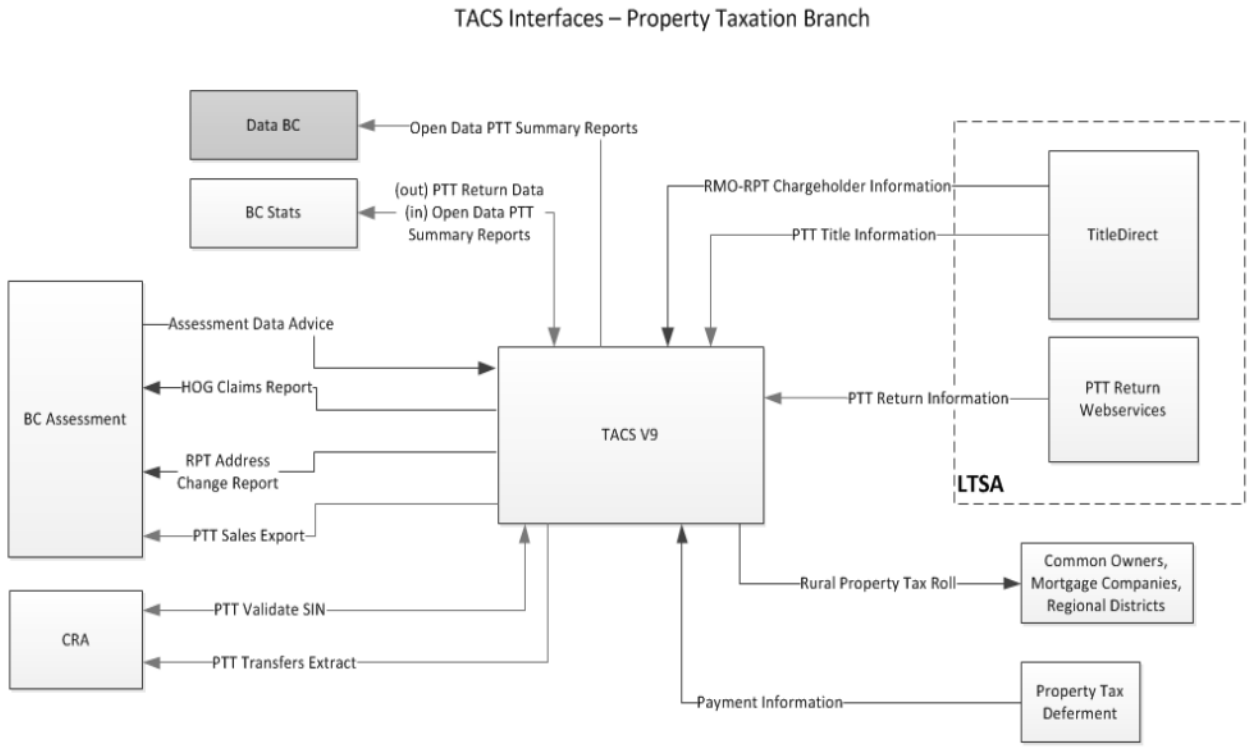
Louise Lam, Director, TACS Operations & Projects TACS Business Unit Revenue Division Ministry of Finance	Signature	Date
Richard Barlow Ministry Privacy and Information Security Officer Corporate Service Division Information Management Branch Ministry of Finance	Signature	Date
Elan Symes Assistant Deputy Minister Revenue Division Ministry of Finance	Signature	Date

DRAFT

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

Appendix 1. TACS Interfaces for PTB

Highlighted interfaces (lines) will be implemented as part of RTI Phase 2 Rollout 2.
Highlighted partners (boxes) are new with RTI Phase 2 Rollout 2.



- BC Stats PTT Return Data, Open Data PTT Summary Reports

  TACS exports a monthly spreadsheet of PTT Return information to BC Stats. This detailed spreadsheet is used by BC Stats to produce the monthly summary reports PTT posts to Data BC's Open Data website. BC Stats also keeps this detailed data for later use, reporting on policy questions.

- BC Assessment PTT Sales Export

  TACS exports a bi-weekly file with detailed information from each PTT return, to be used by BC Assessment for sales analysis.

- CRA Validate SIN

  TACS sends CRA a monthly list of SINs from PTT returns to validate against their birth date and name. CRA sends a response indicating if the provided SINs match their birth date and names. This data is used to feed into the PTT discovery process, to find individuals using an invalid or incorrect SIN to claim exemptions.

- CRA PTT Transfers Extract

  TACS sends CRA an annual file with detailed data for every PTT return received in the year. CRA uses this data as a data source for compliance.

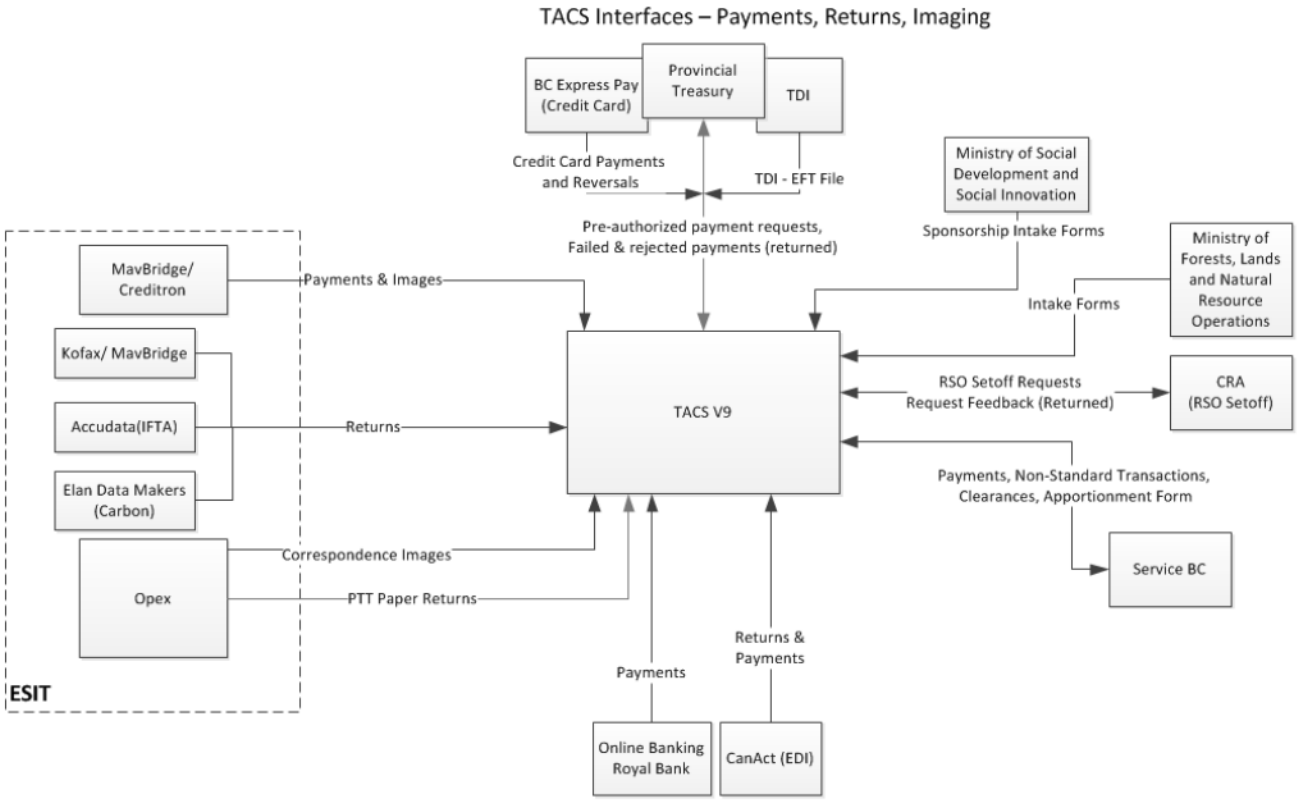
- LTSA PTT Title Information

  TACS retrieves detailed title information from LTSA, for all titles related to PTT returns. This is used as a data source for PTT discoveries for particular exemptions that require certain ownership changes on the title. Also, this detects when title registration is complete for a PTT transaction, indicating it's safe to start auditing.

DRAFT

Appendix 2. TACS Interfaces for Payments, Returns, and Imaging

Highlighted interfaces (lines) will be implemented as part of RTI Phase 2 Rollout 2.
Highlighted partners (boxes) are new with RTI Phase 2 Rollout 2.



FAST

Updated September 6, 2017

- PTT Paper Returns

  ESIT will scan paper Property Transfer Tax returns received from LTSA. These will upload into TACS via the existing image interface, creating one-time receivables (OTRs) to be keyed by the PTT business area.

- Provincial Treasury Pre-Authorized Debit payment reversals

  TACS will start receiving payment reversals for Pre-Authorized Debit (PAD) payments made through LTSA for PTT returns. This is similar to the existing PAD reversal interface for payments made through eTaxBC, but the original source of the payments is LTSA instead of TACS. These payments will be automatically marked as reversed in TACS, just as we do for eTaxBC PAD payments.

Biggs, Jackie CITZ:EX

From: pia intake CITZ:EX
Sent: November 5, 2018 3:41 PM
To: Dewar, Pia FIN:EX
Cc: Barlow, Richard O FIN:EX; Lam, Louise FIN:EX; Bouchard, Jessica CITZ:EX
Subject: RE: PIA Submission_TACS Update

Follow Up Flag: Follow up
Flag Status: Completed

Dear **Pia**,

Thank you for submitting your PIA. **Jessica Bouchard** has been assigned your PIA and your tracking number is **FIN18067**.

Please note the expected timeline for the initial review of your PIA in the table below. If you have any questions or are working under a tight deadline, please contact **Jessica** directly.

Sincerely,
Joann Berekoff *(she/her)* | Privacy Analyst
Privacy, Compliance and Training Branch
Corporate Information & Records Management | Ministry of Citizens' Services
P: (778) 698-9513

Checklist PIA	**Within two business days**
PIA that contains no personal information	**Within five business days**
PIA that contains personal information	**Within seven business days**
Legislation/Regulation PIA	**Within five business days**

From: Dewar, Pia FIN:EX
Sent: Monday, November 5, 2018 3:15 PM
To: pia intake CITZ:EX
Cc: Barlow, Richard O FIN:EX; Lam, Louise FIN:EX
Subject: PIA Submission_TACS Update

Good afternoon,

Please accept the attached PIA I'm submitting on behalf of the program area, TACS operations & projects. This update concerns the onboarding and administration of the Speculation & Vacancy Tax into the TACS system.

Thank you,

Pia Dewar, MLIS – Privacy & Security Analyst
Ministry of Finance, Corporate Services, Information Management Branch
Supporting Finance, Office of the Premier, various agencies, boards, & commissions
Cell: 778-678-1921

Biggs, Jackie CITZ:EX

From: pia intake CITZ:EX
Sent: November 13, 2018 9:33 AM
To: Dewar, Pia FIN:EX
Cc: Rao, Robert FIN:EX; Perry, Tim CITZ:EX
Subject: FIN18069-TACS PIA Update for Employer Health Tax :Assigned to Tim

Dear **Pia**,
Thank you for submitting your PIA. **Tim Perry** has been assigned your PIA and your tracking number is **FIN18069**. Please note the expected timeline for the initial review of your PIA in the table below. If you have any questions or are working under a tight deadline, please contact **me** directly.

Tim Perry | Privacy Analyst
Privacy, Compliance and Training Branch
Corporate Information & Records Management | Ministry of Citizens' Services
Ph: 778.698.5654

Checklist PIA	**Within two business days**
PIA that contains no personal information	**Within five business days**
PIA that contains personal information	**Within seven business days**
Legislation/Regulation PIA that contains	**Within five business days**

From: Dewar, Pia FIN:EX
Sent: Friday, November 9, 2018 2:21 PM
To: pia intake CITZ:EX
Cc: Rao, Robert FIN:EX
Subject: PIA Submission_EHT Program

Good afternoon,

Please accept the two attached PIAs I'm submitting on behalf of the program area, Revenue Solutions Branch (RSB). These PIAs focus on the GenTax portions, and the program area portions of the on-boarding of EHT to GenTax, and the related administration.

Thank you,

Pia Dewar, MLIS – Privacy & Security Analyst
Ministry of Finance, Corporate Services, Information Management Branch
Supporting Finance, Office of the Premier, various agencies, boards, & commissions
Cell: 778-678-1921

Biggs, Jackie CITZ:EX

From: pia intake CITZ:EX
Sent: December 20, 2018 4:06 PM
To: Barlow, Richard O FIN:EX
Cc: Brouwer, Deborah FIN:EX; Lam, Louise FIN:EX; Dogaru, Raluca FIN:EX; Hardy, Donald FIN:EX; Dewar, Pia FIN:EX; Bouchard, Jessica CITZ:EX
Subject: RE: Request for review: CSAIR TACS draft PIA

Dear **Richard**,

Thank you for submitting your PIA. **Jessica Bouchard** has been assigned your PIA and your tracking number is **FIN18075**.

Please note the expected timeline for the initial review of your PIA in the table below. If you have any questions or are working under a tight deadline, please contact **Jessica** directly.

Sincerely,
Joann Berekoff, MPA *(she/her)* | Privacy Analyst
Privacy, Compliance and Training Branch
Corporate Information & Records Management | Ministry of Citizens' Services
P: (778) 698-9513

Checklist PIA	**Within two business days**
PIA that contains no personal information	**Within five business days**
PIA that contains personal information	**Within seven business days**
Legislation/Regulation PIA	**Within five business days**

From: Barlow, Richard O FIN:EX
Sent: Thursday, December 20, 2018 10:10 AM
To: pia intake CITZ:EX
Cc: Brouwer, Deborah FIN:EX; Lam, Louise FIN:EX; Dogaru, Raluca FIN:EX; Hardy, Donald FIN:EX; Dewar, Pia FIN:EX
Subject: Request for review: CSAIR TACS draft PIA

Please find attached a PIA Initiative Update for TACS onboarding of Condo and Strata Assignment Integrity Registry.

I will be your contact if you have any questions.

Richard…

PRIVACY IMPACT ASSESSMENT
Initiative Update – FIN16008

This document is used for a change to an initiative involving the collection, use, disclosure, security, storage, accuracy, correction, or retention of personal information where a PIA has already been completed. If a change does not involve one of these elements, then an updated PIA is not needed. If the change involves many of these elements, you may need to prepare a new PIA instead of using this document. For any questions regarding this document, please contact the Legislation, Privacy, and Policy Branch at (250) 356-1851 or privacy.helpline@gov.bc.ca.

1. Title of original PIA and any number assigned to original PIA
(Please attach original)
FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Finance (FIN)
Division	Revenue
Branch/Section	Income Taxation
Initiative Title	TACS PIA Update for Liquefied Natural Gas Income Tax – Registration and Bonding

3. Contact Position and/or Name, Telephone Number and E-Mail Address.
(This should be the name of the individual most qualified to respond to questions regarding the revision).

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250 387-2217
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

DRAFT

5. Description of the revision.

{Fill in each relevant box and provide (a) a brief description of the change to the collection, use, disclosure, security, storage, accuracy, correction or retention of personal information, and (b) the authority under the FOIPP Act or other rationale by which the change should be permitted.}

You may remove the rows which do not apply in the table below.

Change	Brief Description	FOIPP Authority / Rationale in Brief
storage of personal information	Information, including taxpayer information and personal information, collected under the *Liquefied Natural Gas Income Tax Act*, SBC 2014, c. 34 (LNGITA) will be stored in the Taxpayer Administration, Compliance and Services (TACS) system beginning as early as April 1, 2016.	Sections 26(a), 26(c), 27(1)(a), 27(1)(b), 32(a), 33.1(1)(b) and (c) of FOIPP Act provide the authority to collect, use and disclosure information for registration and bond administration under the LNGITA. Sections 26(c), 32(a) and 33.1(7) provide the authority to collect, use and disclosure information for the purposes of providing a tax ruling/interpretation statement under the LNGITA. For additional details, please see comments in the Ministry Comments section on page 4.

6. Purpose/Objectives of the revision (if statutory, provide citation).

(Explain in as much detail as is needed *why* the change is being made and why the initiative will, after the change, continue to comply with the FOIPP Act)

The LNG Income Tax is a new income tax on taxpayers that have income derived from liquefaction activities at a LNG facility located in British Columbia. Once brought into force by regulation, the LNG Income Tax is effective for taxation years starting on, or after, January 1, 2017. LNG Income Tax registration and bond administration will likely commence April 1, 2016.

FIN will be using the TACS System to administer the LNG Income Tax. The first two modules that will be built in TACS are for LNG Income Tax registration and bond administration. Rulings and interpretations for the LNG Income Tax program will also be stored in TACS.

Additional modules for the LNG Income Tax program will roll out in late 2016. A further Privacy Impact Assessment Initiative Update will be submitted later this year to capture subsequent system modules for LNG Income Tax program administration

The information collected under LNGITA will be in accordance with both the legislative provisions set out in the LNGITA along with the FOIPP Act and will be stored in TACS. Specifically, the information will be accessed on a need-to-know basis. Also, each user's access will be tracked and monitored to help reduce the risk of unauthorized use of personal information. This is consistent with how access permissions are managed in TACS for existing tax programs.

DRAFT

7. What are the potential impacts of this proposal?
(Include privacy impacts in this description).

Information, including taxpayer information and limited personal information, will be collected, used and disclosed for the purpose of administering or enforcing the LNGITA. This information will be stored in the FIN application, TACS.

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as a taxpayer's information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit these risks. We will be leveraging current safeguards and no additional security protection is proposed. Employees must complete an Oath of Employment and when data is provided to another party transmission is encrypted transmission is encrypted over a secure line.

DRAFT

Ministry Comments:

The authorities providing for the collection, use and disclosure of information by ITB in relation to registration and bond under the LNGITA are outlined in the relevant program Privacy Impact Assessment covering registration and bond administration (OCIO PIA number not yet assigned).

Commented [TNC1]: OCIO PIA number to be inserted once assigned and before PIA update is signed off.

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are in place to ensure the accuracy of personal information. See FIN13029 TACS R2 PIA.

As well, there are no additional interfaces contemplated for LNG Income Tax registration and bonding.

Legislation, Privacy, and Policy Branch Review and Comments:

DRAFT

IX DMIP OR FOIPP COORDINATOR - REVIEW cont'd

Legislation, Privacy, and Policy Branch Office of the Chief Information Officer Ministry of Citizens Services and Open Government	Signature	Date

DRAFT

X SIGNATURES

PUBLIC BODY APPROVAL:

Program Manager	Signature	Date
Ministry Contact Responsible for Systems Maintenance and Security [for changes to security, an upgrade to an existing system or change from face-to-face to online services]	Signature	Date
Assistant Deputy Minister or Equivalent	Signature	Date

DRAFT

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PRIVACY IMPACT ASSESSMENT
TACS PIA Update for Revenue Transformation Initiative (RTI) Phase 2 Rollout 1 Initiative Update

This document is used for a change to an initiative involving the collection, use, disclosure, security, storage, accuracy, correction, or retention of personal information where a PIA has already been completed. If a change does not involve one of these elements, then an updated PIA is not needed. If the change involves many of these elements, you may need to prepare a new PIA instead of using this document. For any questions regarding this document, please contact the Legislation, Privacy, and Policy Branch at (250) 356-1851 or privacy.helpline@gov.bc.ca.

1. Title of original PIA and any number assigned to original PIA

Original PIA: FIN 13029-TACS V9 Upgrade

Other relevant PIAs include:

Rural Property Tax Collection (PIA # FIN16057)

Home Owner Grant Administration (PIA FIN11016)

Home Owner Grant Low-Income Supplement (PIA SBR08018)

2. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Property Taxation Branch
Initiative Title	TACS PIA Update for Revenue Transformation Initiative (RTI) Phase 2 Rollout 1: rural property tax collection; school and police tax administration; home owner grant administration.

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250 387-2217
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		No
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		No

5. Description of the revision.

Change	Brief Description	FOIPP Authority / Rationale in Brief
storage of personal information	Information, including personal information, collected to administer rural property taxes and home owner grants and supplements, will now be stored in the Taxpayer Administration, Compliance and Services (TACS) System. Personal information that may be stored for rural property tax collection: a) property assessment information b) property account details c) payment information In addition, the following personal information elements may be stored to administer home owner grants: d) applicant's telephone number and email address e) applicant's signature f) applicant's date of birth g) Social Insurance Number h) Personal Health Number i) T1 Income Tax Information j) Copies of bank records k) Copies of separation agreements or other family court related documents l) Drivers Licence number m) veteran status and verification n) disability status and verification o) documents verifying principal residence (e.g. cable and hydro bills) p) documents verifying incurred costs	Section 30 and 30.1 of FOIPPA

	related to disability (e.g. receipts) The following personal information elements may also be stored to administer home owner grant low-income and veteran low-income supplements: q) Net income information for both the applicant and the applicant's spouse r) Universal Child Care Benefit information s)	

6. Purpose/Objectives of the revision (if statutory, provide citation).

As part of the Revenue Transformation Initiative Phase 2, the Property Taxation Branch obtained approval to develop a new business application to administer rural property tax, school tax, police tax and home owner grant administration. Following an expression of interest process, it was determined that the upgraded TACS System would best meet the needs of the Property Taxation Branch to administer these programs.

7. What are the potential impacts of this proposal?

The authorities providing for the collection, use and disclosure of information collected by the Property Taxation Branch for the purpose of rural tax collection and home owner grant administration have already been assessed. These are outlined in the relevant program Privacy Impact Assessments, Rural Property Tax Collection (PIA # FIN16057) - , Home Owner Grant Administration (PIA FIN11016) and Home Owner Grant Low-Income Supplement (PIA SBR08018)

The only change is that the information will now be stored in TACS.

The policies and procedures in place for the security, storage and retention of personal information in TACS have already been assessed in FIN13029 TACS R2 PIA. Those policies and procedures do not differ for this initiative.

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as client's personal information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit these risks

Only authorized employees can access taxpayer information and on an "as needed basis". The list of authorized employees is reviewed semi-annually, at minimum. TACS provides a user activity log which is reviewed monthly to ensure access is appropriate. As well, any taxpayer information is encrypted and transferred over a secure line. Security training and awareness by employees assists in addressing the risk of unauthorized uses and disclosures of information.

The Ministry assesses the risk, the safeguards and the security procedures on an ongoing basis

8. TACS Interface Update (see appendix 1, 2 & 3)

Ministry Comments:

The authorities providing for the collection, use and disclosure of information collected by the Property Taxation Branch for the purpose of rural tax collection and home owner grant administration are outlined in the relevant program Privacy Impact Assessments, Rural Property Tax Collection PIA # FIN16057 - , Home Owner Grant Administration (PIA FIN11016) and Home Owner Grant Low-Income Supplement (PIA SBR08018)

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are in place to ensure the accuracy of personal information. See FIN13029

Legislation, Privacy, and Policy Branch Review and Comments:

Legislation, Privacy, and Policy Branch Office of the Chief Information Officer Ministry of Citizens Services and Open Government	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam RTI Business Lead Revenue Division Ministry of Finance	Signature	Date
Richard Barlow Ministry Privacy and Information Security Officer Corporate Service Division Information Management Branch Ministry of Finance	Signature	Date
Elan Symes Assistant Deputy Minister Revenue Division Ministry of Finance	Signature	Date

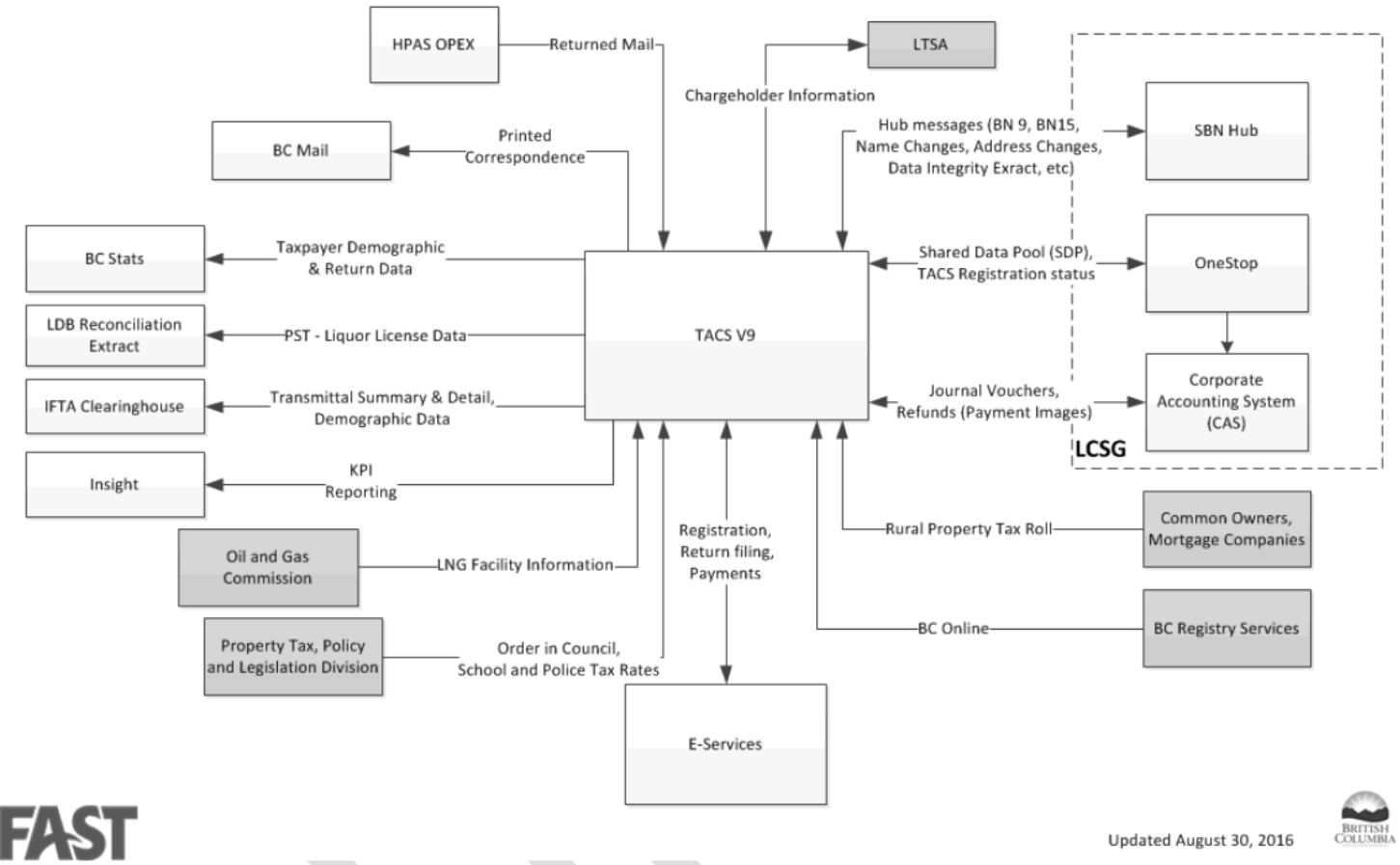
DRAFT

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

Appendix 1 General Interfaces

The following interfaces will be implemented as part of RTI Phase 2 Rollout 1:

TACS V9 Interfaces - General



- Property Tax, Policy and Legislation Division – OIC School and Police Tax Rates

  TACS will receive annual rates set by the Order in Council legislation transmitted as a formatted excel file via email. This file is then directly imported into a Gentax case which has review and approval stages concluding with director approval. Rates will then be used in returns and billing processes.

- BC Registry Services – BC Online

  Immediate response from searched executed in eTax will run inside of BC Online portal with Web Services being used to communicate between the two. This interface will allow external users at BC Registry Services to search RPT data.

- Regional Districts, Real Estate Boards and Various Organizations– Rural Property Tax Roll

  A list of folios with high level information called a tax roll is made available annually for external parties to request. Transmission through eTaxBC will be available for Regional Districts and via email for other organizations. A report will be generated for Regional Districts and a file created for various organizations including Real Estate Boards and companies as requested.

- LTSA – Charge holder Information

  As part of the forfeiture process, we must notify all charge holders on title for the folio. Received bi-annually through SFTP, LTSA will provide a list of these charge holders. The business then works through this list and manually looks up the address for each in the list and keys it. Once complete, the charge holder notification mailout can proceed (Notice of Forfeiture).

- Oil and Gas Commission – LNG Facility Information

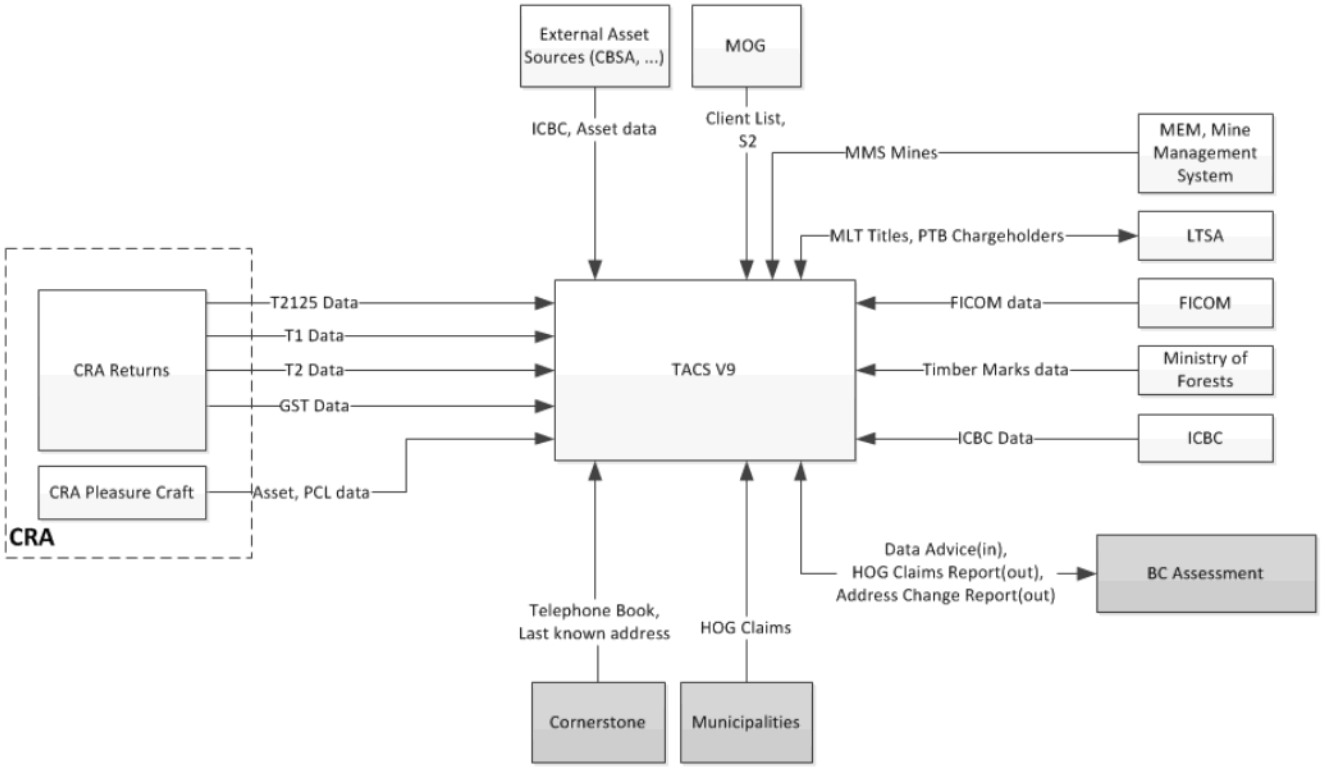
  Details of frequency and transmission are TBD. OGC provides a list of all Oil and Gas facilities in BC, and provides an ID for each. LNG uses the facility ID number in Registration to identify the taxpayer's facility.

DRAFT

Appendix 2 Warehouse Interfaces

The following interfaces will be implemented as part of RTI Phase 2 Rollout 1:

TACS V9 Interfaces - Warehouse



- Cornerstone – Telephone Book, Last Known Address

  This interface provides additional sources to match data in discoveries and audit processes. To load the data into the warehouse a delimited file is manually downloaded through FTP and is sent to a pick up location to be processes by the nightly warehouse job stream, new files being made available annually.

- Municipalities – HOG Claims

  A fixed width file is uploaded to eTax by the municipalities which is then copied to the warehouse for processing and entity matching, as well as driving discovery and audit.

- BC Assessment (BCA) – Data Advice

  Based on product availability an XML file will be downloaded from the BCA website and loaded into the warehouse. The data is then loaded into TACS through a case to enable reviewing the changes and if approved it drives registration of RPT folios, as well as updating existing folio, account, and period attributes. Warehouse data is also used by HOGA Audit and discovery.

- BC Assessment – HOG Claims Report

  A PDF file is emailed to BC Assessment providing information about a year of Home Owner Grant claims once per year.

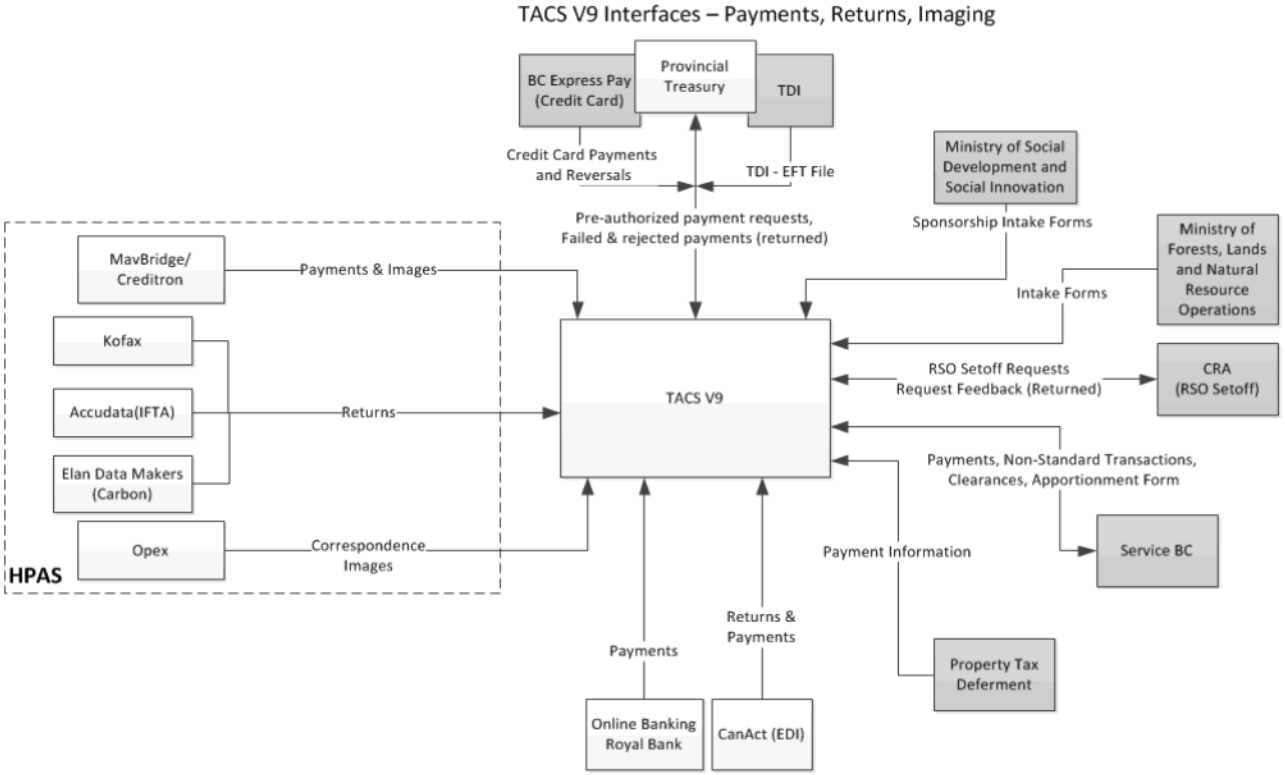
- BC Assessment – Address Change Report

  A PDF file (may change to Excel file) is transmitted (details TBD) to BC Assessment identifying mailing address changes that have been made on RPT folios in TACS. Frequency of the transmission of this file will be once per week on the last business day of the week.

DRAFT

Appendix 3. Payments, Returns, and Imaging Interfaces

The following interfaces will be implemented as part of RTI Phase 2 Rollout 1:



FAST

Updated August 30, 2016

BRITISH COLUMBIA

- Provincial Treasury – TDI-EFT

  Treasury deposit information will be transferred daily however the transmission process is still TBD until there has been significant outreach to HPAS (SMARTS developer) on the current system. This information will be treated as a normal payment in TACS.

- Service BC

  Daily transmission through SFTP will provide a file from Service BC which will drive payments in TACS. Outgoing web service to Service BC will provide payment direction information for their eGarms payment system. Reconciliation will be done by Service BC.

- Property Tax Deferment

  The users in the deferment section will manually generate a file which will be uploaded into TACS daily, or as needed. The file will be used to post credits and set/remove indicators which will drive billing and refund processing.

PRIVACY IMPACT ASSESSMENT
Initiative Update

This document is used for a change to an initiative involving the collection, use, disclosure, security, storage, accuracy, correction, or retention of personal information where a PIA has already been completed. If a change does not involve one of these elements, then an updated PIA is not needed. If the change involves many of these elements, you may need to prepare a new PIA instead of using this document. For any questions regarding this document, please contact the Legislation, Privacy, and Policy Branch at (250) 356-1851 or privacy.helpline@gov.bc.ca.

1. Title of original PIA and any number assigned to original PIA

FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Finance
Division	Revenue
Branch/Section	Income Taxation/Income Tax Advisory and Intergovernmental Relations
Initiative Title	Taxpayer Administration , Compliance and Services (TACS) System Version 9 Upgrade for the Temporary Education Support for Parents Program (TESP)
PIA Number	FIN14031

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

(This should be the name of the individual most qualified to respond to questions regarding the revision).

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. Description of the revision.

Change	Brief Description
Storage of personal information	Information, including personal information, collected by the Income Taxation Branch to administer the TESP will be stored in version 9 of TACS System

6. Purpose/Objectives of the revision (if statutory, provide citation).

The TESP was introduced to ease the impact on parents from the school closures in British Columbia due to the labour disruption between the British Columbia Teachers Federation and the BC Public Schools Employers Association. The TESP consists of a payment to parents in order to offset the additional cost of learning and supervision incurred by parents during the school closures. Under the TESP, parents will receive $40 per day for each child under the age of 13 attending a public school in British Columbia for the duration of the labour disruption from September 2, 2014 up to and including the day the teachers ratify an agreement.

The Income Taxation Branch (ITB) is responsible for administering the TESP. To facilitate the administration of this program, the TESP program will be onboarded into an existing business application: TACS, version 9. New functionality has been developed in the TACS V9 in order to enable the administration of the program, including components to process registrations, share information with the Ministry of Education and issue payments. The information collected by ITB from both the parents of eligible children and from the Ministry of Education will be in accordance with FOIPP Act.

7. What are the potential impacts of this proposal?
(Include privacy impacts in this description).

Personal information relating to both the parent and the eligible student will be collected by ITB using either an online application system or a hardcopy application form.

The personal information relating to the eligible students will be disclosed by ITB to EDUC in order to validate the information and confirm eligibility for the payment. Administrators in EDUC will be provided with access to TACS and after review of the eligible student's information, will indicate whether or not the information provided by the parent and disclosed by ITB to EDUC is accurate. More specifically, the transmission process between ITB and EDUC will be as follows:

Output Files to EDUC

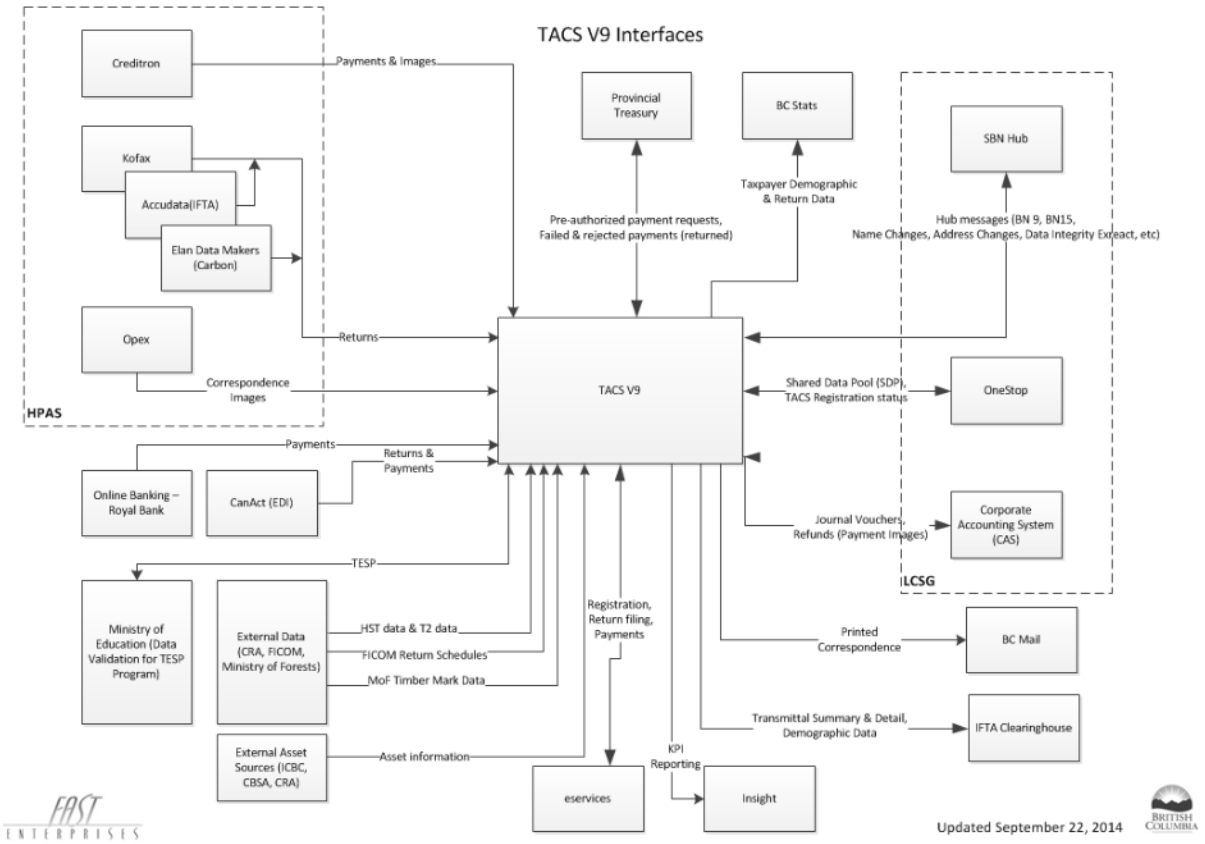
TACS will generate output files for EDUC and store them in the TACS File System database. Access to these files will be secured using TACS role security. Privileged EDUC staff will log into TACS and access a list of these files which are sorted by date, and export them from the TACS application to a designated pickup folder for the EDUC application (safeguards will be in place to prevent access to

other data in TACS). Once “exported”, EDUC staff will add a note to the TACS File Detail screen confirming their activity. Files stored in TACS database are encrypted at rest and in transit from the file database to the viewing screen from which the EDUC staff are exporting.

Input Files from EDUC

TACS will store receipt files from EDUC in the TACS System database. Access to these files will be secured using TACS role security. Privileged EDUC staff will log into TACS and access a file list specifically configured for them that will enable them to upload files from their system into TACS. Once uploaded (like an image/attachment/file) the data is secured and encrypted within the TACS file system database. Processing and validation of the file that has been uploaded will be performed on the next available nightly batch window.

Updates to TACS Interfaces



Two new interfaces were implemented as part of the onboarding of TESP into TACS:

1. An external interface allowing parents to register for the TESP was developed: https://www.etax.gov.bc.ca/btp/tesp/_/
2. An internal interface was also developed to enable administration of the program. This interface includes functionality to view and edit registrations as well as a component to administer payments.

Ministry Comments

The authorities providing for the collection, use and disclosure of information collected by the Income Taxation Branch for the purposes of administering the TESP are outlined in the relevant program Privacy Impact Assessment, FIN14020.

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are also in place to ensure the accuracy of personal information. See FIN13029 TACS R2 PIA.

To help mitigate the risks of unauthorized access or disclosure of personal information by program administrators for personal purposes as well a parent or student's personal information being compromised when exchanged with another party, ITB adheres to the existing policies and procedures and current safeguards in place to limit these risks. These procedures, which are a part of TACS include the tracking and monitoring of each administrator's access. Also each administrator is required to complete the Oath of Employment.

Privacy and Legislation Branch Review and Comments:

The PLB understands that this update is to the FIN13029 TACS PIA and accounts for the storage of TESP data in TACS; the authorities for the TESP program itself are documented in FIN14020.

The TESP data includes sensitive personal information and requires a congruent level of security.

Once administrators in the Ministry of Education no longer require access to TACS their access privileges should be removed.

Further use of TESP data – beyond the purposes outlined in FIN14020 – will require a new PIA.

Privacy and Legislation Branch Office of the Chief Information Officer Ministry of Technology, Innovation, Citizens' Services	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Program Manager	Signature	Date
Ministry Contact Responsible for Systems Maintenance and Security [for changes to security, an upgrade to an existing system or change from face-to-face to online services]	Signature	Date
Assistant Deputy Minister or Equivalent	Signature	Date

PRIVACY IMPACT ASSESSMENT
Initiative Update

This document is used for a change to an initiative involving the collection, use, disclosure, security, storage, accuracy, correction, or retention of personal information where a PIA has already been completed. If a change does not involve one of these elements, then an updated PIA is not needed. If the change involves many of these elements, you may need to prepare a new PIA instead of using this document. For any questions regarding this document, please contact the Legislation, Privacy, and Policy Branch at (250) 356-1851 or privacy.helpline@gov.bc.ca.

1. Title of original PIA and any number assigned to original PIA

FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Income Taxation Branch
Initiative Title	TACS V9 Upgrade for the Revenue Transformation Initiative (RTI) Phase 1 Rollout 1 Logging Tax & Insurance Premium Tax

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

(This should be the name of the individual most qualified to respond to questions regarding the revision).

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. Description of the revision.

{Fill in each relevant box and provide (a) a brief description of the change to the collection, use, disclosure, security, storage, accuracy, correction or retention of personal information, and (b) the authority under the FOIPP Act or other rationale by which the change should be permitted.}

You may remove the rows which do not apply in the table below.

Change	Brief Description	FOIPP Authority / Rationale in Brief
storage of personal information	Information, including personal information, collected under the *Logging Tax Act*, RSBC 1996, c. 277 (LTA) and *Insurance Premium Tax Act*, RSBC 1996, c. 232 (IPTA) will now be stored in version 9 of the Taxpayer Administration, Compliance and Services (TACS) System	As part of the Revenue Transformation Initiative, the Logging Tax and Insurance Premium Tax programs are moving from the Income Taxation Branch's (RITB) system to the TACS system. Sections 26(a), 26(b), 26(c), 27(b) and 33.1(1) (i.1) and 32(a) provide the authority to collect, use and disclose the information collected to administer both the LTA and IPT. For additional details, please see comments.

6. Purpose/Objectives of the revision (if statutory, provide citation).

(Explain in as much detail as is needed *why* the change is being made and why the initiative will, after the change, continue to comply with the FOIPP Act)

With the return of the Provincial Sales Tax (PST), the Revenue Division decided to upgrade the existing business application, TACS, from version 3 to version 9. This upgraded version incorporates many modern features including the ability for taxpayers to file returns and view account status online. TACS version 9 also enables Revenue Division staff with an improved user interface. Following the implementation of the PST, programs from the *Tobacco Tax Act, Carbon Tax Act* and the *Motor Fuel Tax Act* were onboarded into TACS.

As part of the Revenue Transformation Initiative (RTI) Phase 1, the Income Taxation Branch obtained approval to develop a new business application for programs in the LTA and the IPTA. Following an expression of interest process, it was determined that TACS version 9 would best meet the needs of the Income Taxation Branch in respect of the administration of LTA and the IPTA.

Storing on TACS version 9, the information collected under both the LTA and IPTA will be in accordance with both the legislative provisions set out in both statutes along with the FOIPP Act. Specifically, the information will be accessed on a need to know basis. Also, each user's access will be tracked and monitored to help reduce the risk of unauthorized use of personal information.

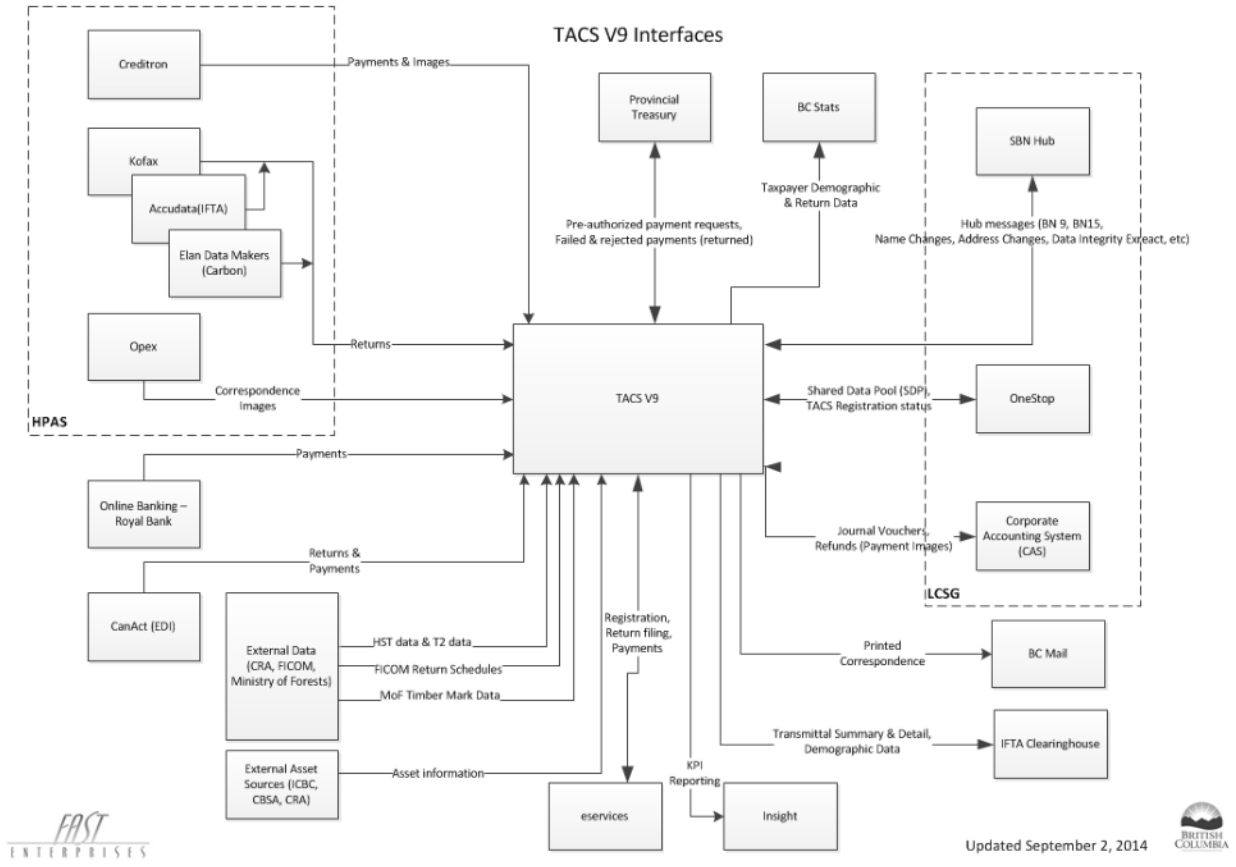
7. What are the potential impacts of this proposal?

(Include privacy impacts in this description).

Business information and personal information is collected, used and disclosed for the purpose of administering both the IPTA and LTA. This information will be stored in TACS.

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as client's personal information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit these risks. We will be leveraging current safeguards and no additional security protection is proposed. Employees must complete an Oath of Employment and when data is provided to another party transmission is encrypted and over a secure line

8. Updates to TACS Interfaces



Two new interfaces will be implemented as part of RTI Rollout 1:

- FICOM
  The Ministry receives FICOM assessment information annually through a flat file interface. This is loaded into GenTax data warehouse and will be used for ITB audit programs. Files are requested and made available annually on a secure FTP server administered by FICOM, and will be accessed and loaded into GenTax by a developer on a manual basis.
- MOF

The Ministry receives periodic data files from Ministry of Forests, indicating volume and amounts reported by Timber Mark. This is used to support generation of Logging Tax Non-Compliance leads.

Ministry Comments:

The authorities providing for the collection, use and disclosure of information collected by ITB for the purposes of administer the LTA and IPTA are outlined in the relevant program Privacy Impact Assessments, FIN 14014 and FIN14011, respectively.

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are also in place to ensure the accuracy of personal information. See FIN13029 TACS R2 PIA.

Legislation, Privacy, and Policy Branch Review and Comments:

Legislation, Privacy, and Policy Branch Office of the Chief Information Officer Ministry of Citizens Services and Open Government	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Program Manager	Signature	Date
Ministry Contact Responsible for Systems Maintenance and Security [for changes to security, an upgrade to an existing system or change from face-to-face to online services]	Signature	Date
Assistant Deputy Minister or Equivalent	Signature	Date

DRAFT

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PRIVACY IMPACT ASSESSMENT
Initiative Update

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1. Title of original PIA and any number assigned to original PIA

FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Receivables Management Office - Collections & Loan Management Group (CLMG)
Initiative Title	TACS V9 Upgrade for the Revenue Transformation Initiative (RTI) Phase 1 Rollout 2 Non Tax Operations (NTO)

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

(This should be the name of the individual most qualified to respond to questions regarding the revision).

Name, Title	Louise Lam
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. Description of the revision.

{Fill in each relevant box and provide (a) a brief description of the change to the collection, use, disclosure, security, storage, accuracy, correction or retention of personal information, and (b) the authority under the FOIPP Act or other rationale by which the change should be permitted.}

You may remove the rows which do not apply in the table below.

Change	Brief Description	FOIPP Authority / Rationale in Brief
collection of personal information	Clarification; several elements of personal information listed in FIN13029 PIA are not relevant nor are they collected for the purposes of administering the non-tax portfolios. Below is an accurate list of personal information elements collected for non-tax purposes: ▪ Current and historic; surname, given name, middle name(s), nicknames(s). ▪ Name of spouse, next of kin or care of (c/o) name. ▪ Date of birth, date of death ▪ Gender ▪ Current and historic; occupation, name of employer, contact info for employer ▪ Current, last known and previous residential, business and email address(es), care of (c/o) phone numbers ▪ Current, last known and previous residential and business phone and facsimile numbers, care of (c/o) phone numbers ▪ Account/file/reference number, Social Insurance Number (SIN), Personal Health Number (PHN), Driver's License number/BD	26(c), 27(1)(b) and 27(1)(c)(iii)

	Identification number, BC Services number, Personal Education Number ▪ Assets, financial institution name, branch, transit and account numbers, liabilities, income, expenses, bankruptcy/insolvency details ▪ Account/file number, account balance and status, payments received, payment arrangements negotiated, effective date of balance, interest/penalties and other associated charges ▪ Debt type, date of last acknowledgment, settlements, write-off and extinguishments, prescribed debt Clarification; several enactments are listed in FIN13029 PIA that are not relevant to the collection of personal information for the purposes of non-tax debt recovery. The *Financial Administration Act (FAA)* & the *Collection and Loan Management Branch* regulation provide authorization.	

6. Purpose/Objectives of the revision (if statutory, provide citation).
(Explain in as much detail as is needed *why* the change is being made and why the initiative will, after the change, continue to comply with the FOIPP Act)

As part of the Revenue Transformation Initiative (RTI) Phase 1, the Receivables Management Office (RMO) obtained approval to develop a new business application for the revenue management and collections of non-tax portfolios administered by the Collection and Loan Management Group (CLMG). Following an expression of interest process, it was determined that TACS version 9 would best meet the needs of CLMG.

Storing on TACS version 9, the information collected will be in accordance with the legislative provisions set out in both the Financial Administration Act (FAA) and FOIPPA. Specifically, the information will be accessed on a need to know basis. Also, each user's access will be tracked and monitored to help reduce the risk of unauthorized use of personal information.

7. What are the potential impacts of this proposal?
(Include privacy impacts in this description).

Business information and personal information is collected, used and disclosed for the purpose of managing aged receivables and debt recovery of public funds.

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as client's personal information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit these risks. To uphold the confidentiality clauses within the taxation statutes, the TACS V9 built for the management and collection of non-tax portfolios has included the segregation of data to prevent the CLMB from accessing accounts under the various tax portfolios. Also the V9 platform has a built-in security matrix that is attached to roles and responsibilities and is discoverable through reporting capabilities. This is part of the risk mitigation process.

We will be leveraging current safeguards and no additional security protection is proposed. Employees must complete an Oath of Employment and when data is provided to another party transmission is encrypted and over a secure line.

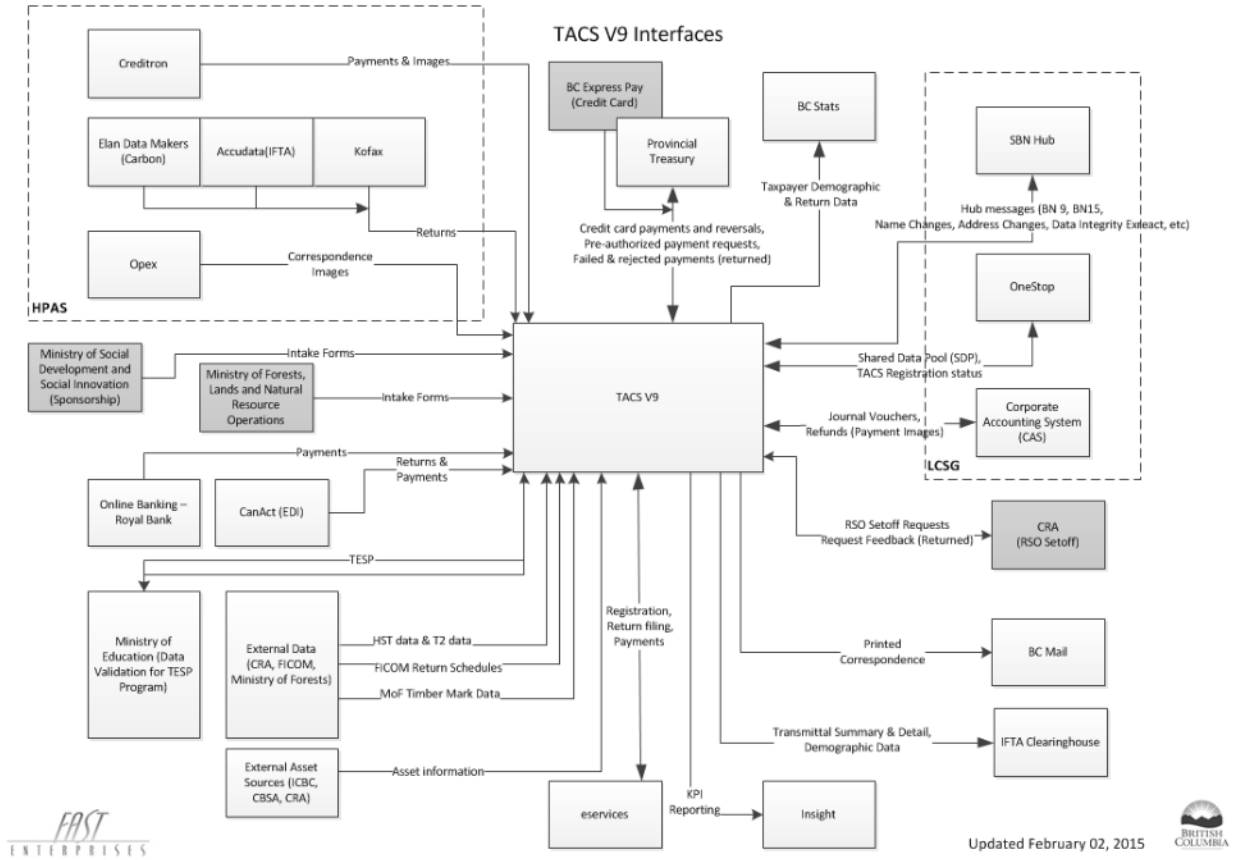
Ministry Comments:

The authorities providing for the collection, use and disclosure of the information utilized by the Collection and Loan Management Group (CLMG) for the purposes of administering non-tax aged receivables and debt recovery are outlined in the relevant program Privacy Impact Assessment; the development of this PIA is currently underway.

An overarching Information Sharing Agreement is in development and will be designed to supersede all previous ISA's related to the Collection and Loan Management activities.

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are also in place to ensure the accuracy of personal information. See FIN13029 TACS R2 PIA.

Updates to TACS V9 Interfaces



The following new interfaces will be implemented as part of RTI Rollout 2:

- Provincial Treasury – BC Express Pay
  Daily payment files will be received from Provincial Treasury through a flat file interface. These are loaded into GenTax as credit card payments and reversals of previous credit card payments.

Files will be downloaded automatically via a secure FTP server administered by Provincial Treasury.

- Ministry of Forests, Lands, and Natural Resource Operations
  The Ministry will receive batches of non-tax debt intake forms from these ministries to be collected by the Receivables Management Office (RMO).
- Ministry of Social Development and Social Innovation
  The Ministry will receive batches of non-tax debt intake forms from these ministries to be collected by the Receivables Management Office (RMO).
- Canada Revenue Agency – Refund Set-Off Program for Individuals (RSO)
  The Ministry will transmit SIN-inhibited records to add setoff requests. CRA will return feedback on the acceptance of the request and updates when a setoff has occurred.

Legislation, Privacy, and Policy Branch Review and Comments:

Eileen Padgett	E Padgett	**March 13, 2015**
Legislation, Privacy, and Policy Branch Office of the Chief Information Officer Ministry of Citizens Services and Open Government	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Program Manager	Signature	Date
Ministry Contact Responsible for Systems Maintenance and Security [for changes to security, an upgrade to an existing system or change from face-to-face to online services]	Signature	Date
Assistant Deputy Minister or Equivalent	Signature	Date

DRAFT

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PRIVACY IMPACT ASSESSMENT
Initiative Update – FIN15061

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1. Title of original PIA and any number assigned to original PIA

FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Mineral, Oil and Gas Revenue Branch
Initiative Title	TACS PIA Update for Revenue Transformation Initiative (RTI) Phase 1 Rollout 3 Mineral Tax, Mineral Land Tax, Mine Inspection Fee

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. Description of the revision.

Change	Brief Description	FOIPP Authority / Rationale in Brief
Collection and storage of personal information	Information, including personal information, collected under the *Mineral Tax Act*, RSBC 1996, c. 291 (MTA), the *Mineral Land Tax Act*, RSBC 1996, c.290 (MLTA) and *Mines Fee Regulation*, (MFR) will now be stored in the Taxpayer Administration, Compliance and Services (TACS) System. Below is a list of personal information elements that may be collected and stored for tax and non-tax purposes: • Surname, given name, middle names(s) • Current, last known and previous residential, business and email address(es), phone number(s) • Signature(s) and occupation(s) • Drivers Licence and BCID number(s) • Federal Income Tax filings • Lease, mortgage, strata details	As part of the Revenue Transformation Initiative, the Mineral Tax, Mineral Land Tax and Mine Inspection Fee programs are moving from the Mineral, Oil and Gas Revenue Branch's (MOG) systems to the TACS system. Sections 26(a), 26(c), 27(1)(a)(iii), 27(1)(c)(iii), 33.1(1)(i), 33.1(1)(i.1), 33.1(1)(c), 33.1(1)(c.1), 33.2(a), 32(a), and 32(c) provide the authority to collect, use and disclose the information collected to administer the MTA, MLTA and MFR. For additional details, please see comments.

6. Purpose/Objectives of the revision (if statutory, provide citation).

As part of the Revenue Transformation Initiative (RTI) Phase 1, the Mineral, Oil and Gas Revenue Branch obtained approval to develop a new business application for programs in the MTA, MLTA and the MFR. Following an expression of interest process, it was determined that TACS version 9 would best meet the needs of the Mineral, Oil and Gas Revenue Branch in respect of the administration of MTA, MLTA and the MFR.

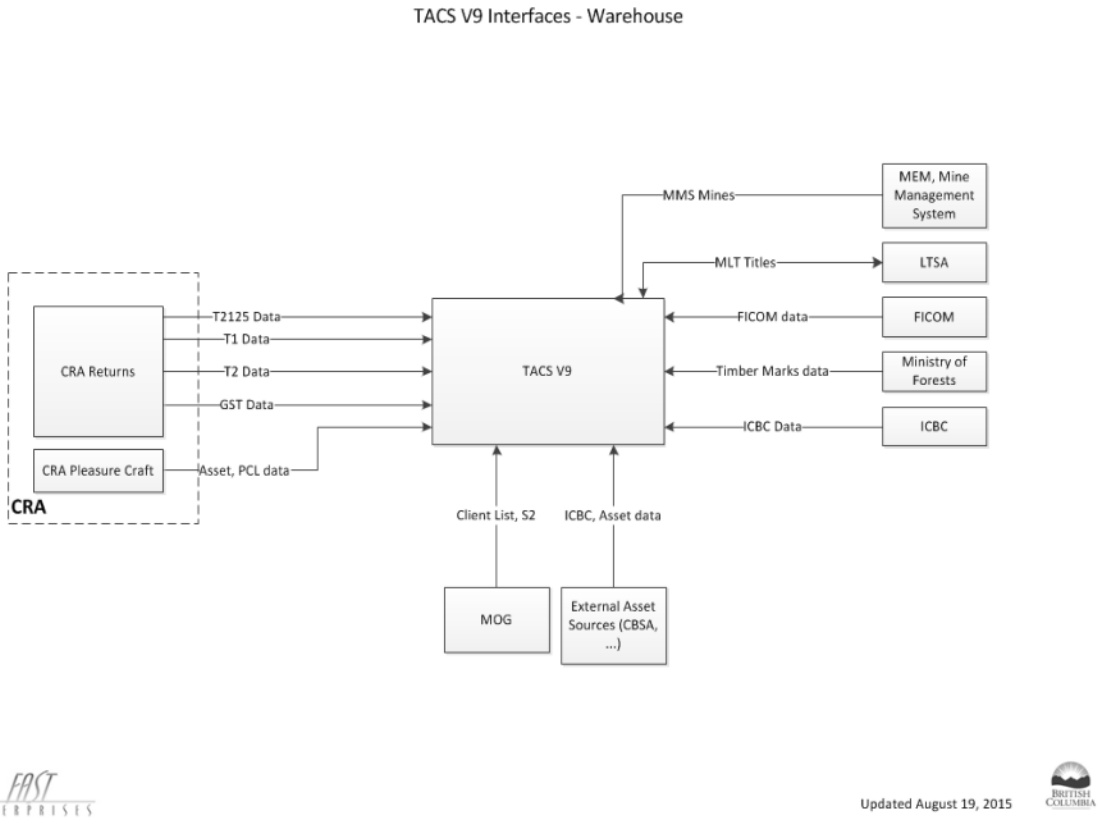
Storing on TACS version 9, the information collected under the MTA, MLTA and the MFR will be in accordance with both the legislative provisions set out in each statute along with the FOIPP Act. Specifically, the information will be accessed on a need to know basis. Also, each user's access will be tracked and monitored to help reduce the risk of unauthorized use of personal information.

7. What are the potential impacts of this proposal?

Business information and personal information is collected, used and disclosed for the purpose of administering the MTA, MLTA and the MFR. This information will be stored in TACS.

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as client's personal information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit these risks. We will be leveraging current safeguards and no additional security protection is proposed. Employees must complete an Oath of Employment and when data is provided to another party transmission is encrypted and over a secure line

8. Updates to TACS Interfaces



The following interfaces will be implemented as part of RTI Rollout 3:

- MEM – Mine Management System
  Daily Mine registration information from Ministry of Energy and Mines, transmitted through a web service on MEM's side. It indicates which mines are liable to pay Mine Inspection Fee, and who is the license holder at the time. Changes are loaded into TACS, and create work items and cases depending on the type of change.
- LTSA – Land Title Information for MLT
  Daily Land Title and Charge information from LTSA, transmitted through a FTP file transfer in an XML format. It notifies TACS of changes to Land Titles and Charges on Mineral Land Tax rolls. Changes are loaded into TACS, and create work items and cases depending on the type of change.

Ministry Comments:

The authorities providing for the collection, use and disclosure of information collected by the Mineral, Oil and Gas Revenue Branch for the purposes of administering the MTA, MLTA and the MFR are outlined in the relevant program Privacy Impact Assessments, FIN 15039, FIN 15053 and FIN 15052, respectively.

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are also in place to ensure the accuracy of personal information. See FIN13029 TACS R2 PIA.

Legislation, Privacy, and Policy Branch Review and Comments:

Legislation, Privacy, and Policy Branch Office of the Chief Information Officer Ministry of Citizens Services and Open Government	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Program Manager	Signature	Date
Ministry Contact Responsible for Systems Maintenance and Security [for changes to security, an upgrade to an existing system or change from face-to-face to online services]	Signature	Date
Assistant Deputy Minister or Equivalent	Signature	Date

DRAFT

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

PRIVACY IMPACT ASSESSMENT
Initiative Update – FIN15067

This document is used for a change to an initiative involving the collection, use, disclosure, security, storage, accuracy, correction, or retention of personal information where a PIA has already been completed. If a change does not involve one of these elements, then an updated PIA is not needed. If the change involves many of these elements, you may need to prepare a new PIA instead of using this document. For any questions regarding this document, please contact the Legislation, Privacy, and Policy Branch at (250) 356-1851 or privacy.helpline@gov.bc.ca.

1. Title of original PIA and any number assigned to original PIA

FIN13029 (OCIO's reference number) – TACS V9 Upgrade

2. Ministry/Public Body and Program Area.

Ministry	Ministry of Finance
Division	Revenue Division
Branch/Section	Income Taxation Branch
Initiative Title	TACS PIA Update for RITB Decommissioning

3. Contact Position and/or Name, Telephone Number and E-Mail Address.

Name, Title	Louise Lam, Manager
Branch/Section	TACS Business Unit
Phone Number	250-387-5784
E-Mail	Louise.Lam@gov.bc.ca

4. Common or Integrated Program and Data-Linking Initiatives

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		X
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		X

5. Description of the revision.

Change	Brief Description	FOIPP Authority / Rationale in Brief
storage of personal information	As part of the Revenue Transformation Initiative (RTI), the information collected under the *Corporation Capital Tax* Act, RSBC 1996, c.73 will be moving from the Revenue Income Taxation Branch (RITB) system to the Taxpayer Administration, Compliance and Services (TACS) system.	Sections 26(a) [sections 18(1) & (2), 21, 22, 24 & 26 of the *Corporation Capital Tax Act*], 26(b), 26(c), 27(b) 32(a), 33.1(1)(c) and 33.1(1)(i.1) of FOIPP Act provide the authority to collect, use and disclose information to administer and enforce the *Corporation Capital Tax Act*. There is no change in the collection, use or disclosure of information as part of the decommissioning of the RITB system.

6. Purpose/Objectives of the revision (if statutory, provide citation).

As part of RTI Rollout 1, the administration of the Logging Tax and Insurance Premium Tax programs were migrated from the RITB system to TACS.

Accounts that met the conversion criteria were converted to TACS in December 2014. The remaining data and images that reside in RITB are currently in read-only mode and used only for historical viewing purposes, and re-printing of historical Notice of Assessment or Reassessment (NOFA) documents. All active processes are now performed in TACS.

The *Corporation Capital Tax Act* imposed a tax on the net paid up capital of large corporations in British Columbia. The Act ceased to apply to all corporations other than Financial Corporations effective September 1, 2002, and was fully repealed for taxation years ending after March 31, 2010.

Corporation Capital Tax (CCT) was not in scope for Rollout 1, as the Act has been repealed. Although repealed, the Act remains active for assessment and audit/refund purposes.

In order to decommission RITB, all remaining Logging Tax, Insurance Premium Tax and CCT data is being moved into TACS for historical viewing purposes.

Please note, the PIA Initiative Update completed October 22, 2014 details the storing of logging tax and insurance premium tax information in TACS. Therefore, the scope of this PIA Initiative Update is solely the moving of the CCT data from RITB to TACS.

7. What are the potential impacts of this proposal?

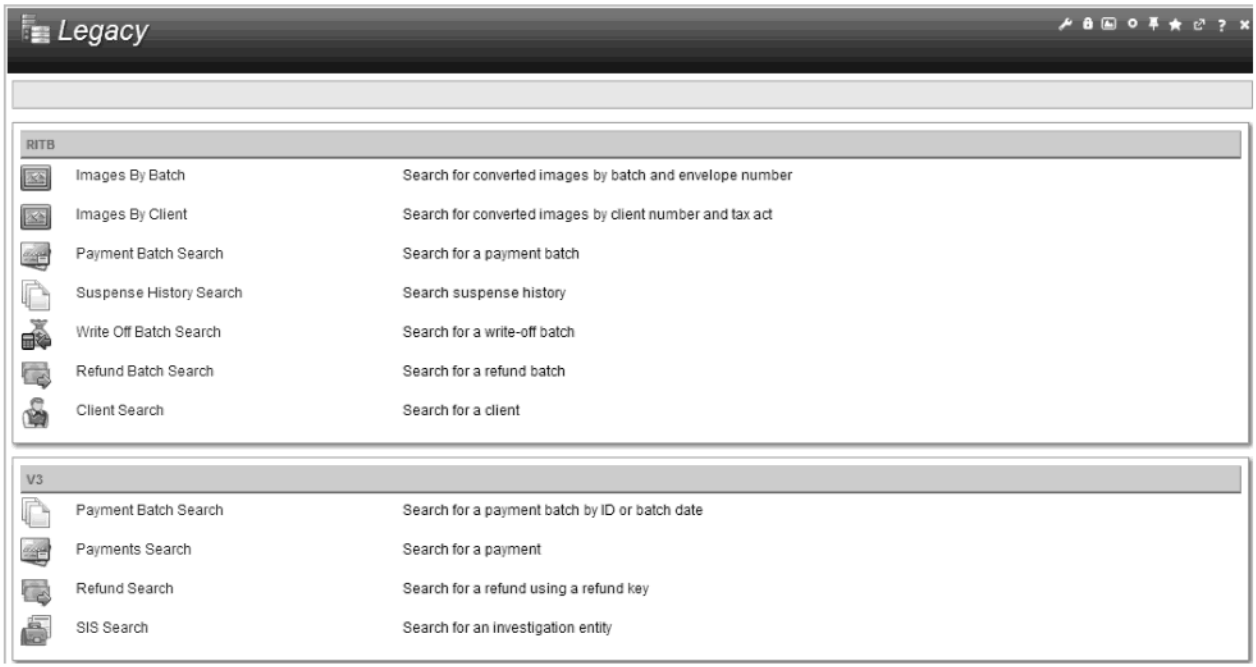
Information, including limited personal information was collected, and is used and disclosed for the purpose of administering the CCT. This information will be stored in TACS.

There are risks of unauthorized access or disclosure of personal information by employees for personal purposes as well as client's personal information being compromised when exchanged with another party. These risks are mitigated through policies and procedures in place to limit these risks. We will be leveraging current safeguards and no additional security protection is proposed. Employees must complete an Oath of Employment and when data is provided to another party transmission is encrypted and over a secure line

8. **Updates to TACS**

As part of the RITB system decommissioning project currently in progress, the historical CCT data is being copied over into the TACS SQL Server database system. This data is being stored in a separate read-only database (GTRTB), within TACS, along with the other decommissioned tax act data for Logging Tax and Insurance Premium Tax. The same approach has been used before for the decommissioning of TACS V3.

The CCT dataset contains a wide range of information that was identified by the program area as required to be viewed on an ongoing basis. This data includes taxpayer information such as names, addresses, identifiers, account information, filing history, payments, returns, audits, financial data, collections, notes, NOFA images, etc. The data will be presented in TACS using a variety of adhoc reports which will be accessed using a Legacy Manager presented in the print screen below. The Legacy Manager is a customized way to navigate the reports that mimic TACS navigation. This approach was originally developed to navigate the TACS V3 data and expended/improved for the RITB system decommissioning project. Each search will be given a security function number and only authorized staff will be given access.



Ministry Comments:

The policies and procedures in place for the security, storage and retention of personal information do not differ from the policies and procedures that are carried out for other programs in TACS. The same policies and procedures are also in place to ensure the accuracy of personal information. See FIN13029 TACS V9 Upgrade PIA.

Legislation, Privacy, and Policy Branch Review and Comments:

Legislation, Privacy, and Policy Branch Office of the Chief Information Officer Ministry of Citizens Services and Open Government	Signature	Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Program Manager	Signature	Date
Ministry Contact Responsible for Systems Maintenance and Security [for changes to security, an upgrade to an existing system or change from face-to-face to online services]	Signature	Date
Assistant Deputy Minister or Equivalent	Signature	Date

DRAFT

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)