

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.

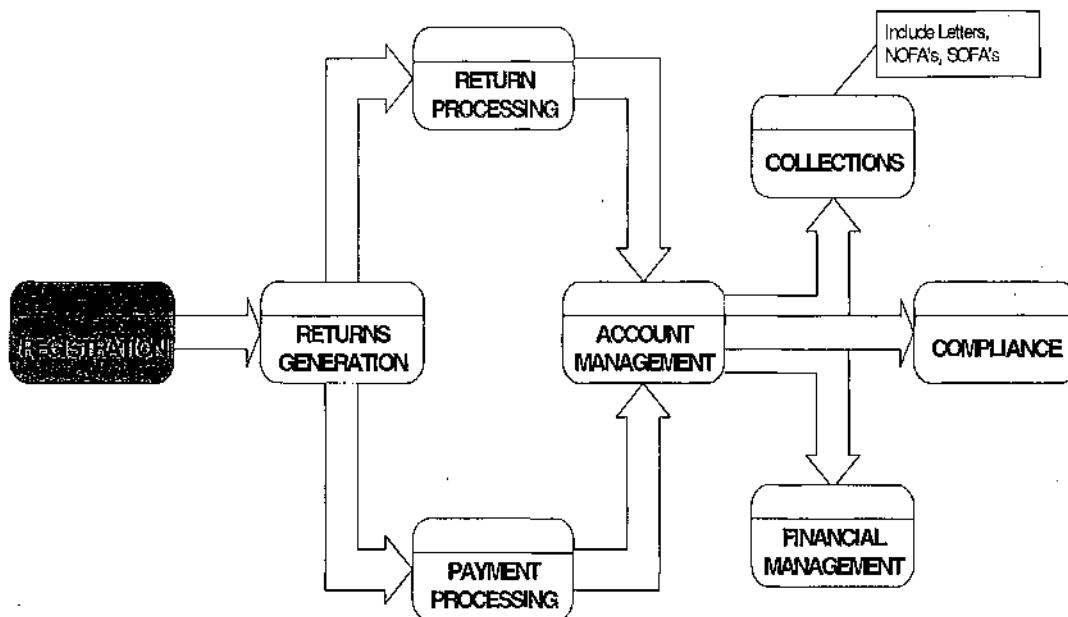
Generally, the information collected through the upgraded TACS system under the PSTA will have the same scope of personal information being collected, used or disclosed as was previously collected, used

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. *Consolidated 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

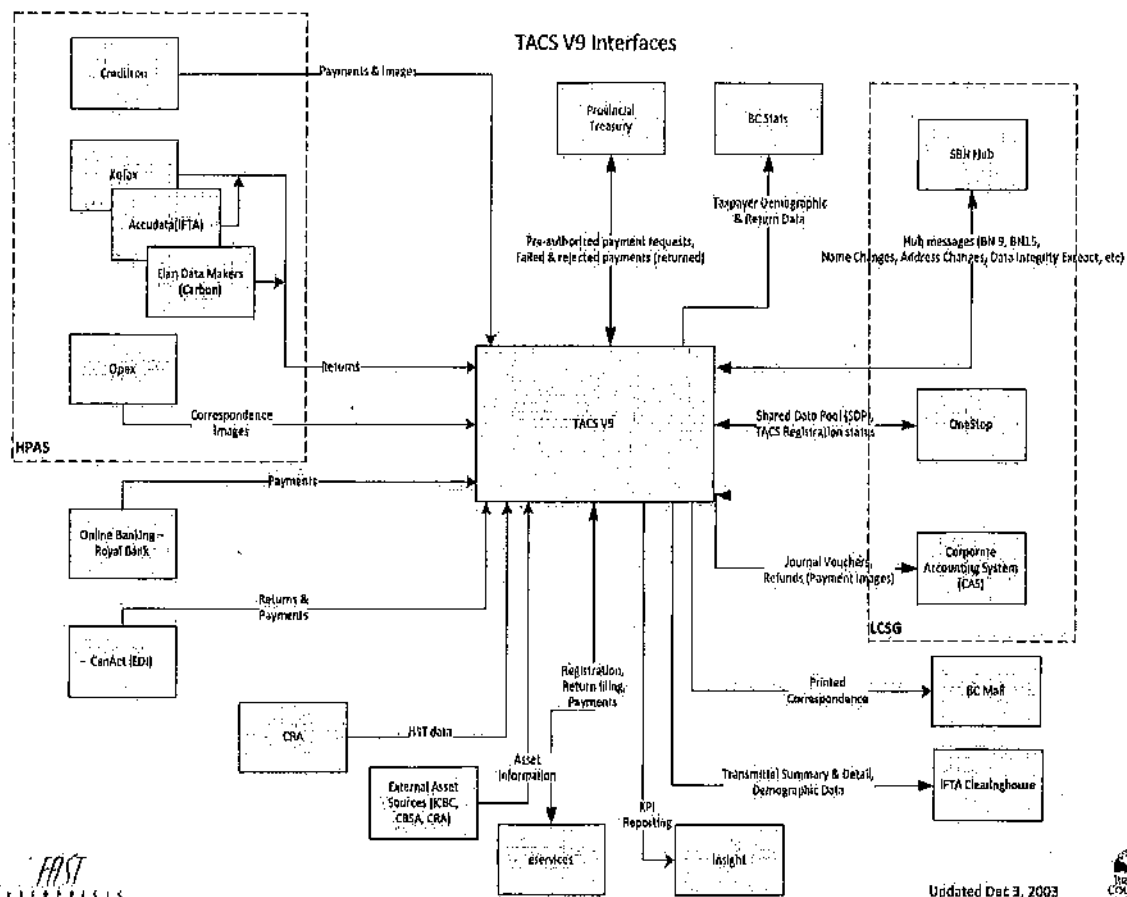
The collection of this information is to assist in the administration and enforcement of the applicable provisions of the PSTA, MFTA, CTA, TTA, PTTA, HOGA, IBAA, FA, MTA, ITA, CCTA, LTA, IPTA and PNGA and for the consistent operation of the programs/activities of the public body. The information will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

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

PAD Payment File

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

PAD Returned Items File

- o 1 incoming file/calendar day (since GenTax does not run on weekends & holidays those files will be processed on the subsequent business day)
- o 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
	<p>If yes, please specify the name of the Act and relevant section</p> <p><i>Provincial Sales Tax Act</i> Sections 195, 196</p> <p><i>Motor Fuel Tax Act</i> Sections 63.1</p> <p><i>Carbon Tax Act</i> Section 72</p> <p><i>Tobacco Tax Act</i> Section 12.1</p> <p><i>Property Transfer Tax Act</i> Section 31</p> <p><i>Home Owner Grant Act</i> Section 13.1</p> <p><i>International Business Activity Act</i> Sections 55, 56</p> <p><i>Forest Act</i> Sections 142.21, 142.41</p> <p><i>Mineral Tax Act</i> Section 17</p> <p><i>Income Tax Act (BC)</i> Sections 241, 122.64 (Federal), Sections 64 and 65 (BC)</p> <p><i>Corporation Capital Tax Act</i> Sections 24, 25</p> <p><i>Logging Tax Act</i> Section 8</p> <p><i>Insurance Premium Tax Act</i> Section 12.2</p> <p><i>Petroleum and Natural Gas Act</i> Section 76</p>			
(b)	Is the personal information being collected for law enforcement purposes?	X		

s. 26		Yes	No	n/a
(c)	<p>Is the personal information directly related to, and necessary for, a program or activity of the public body?</p> <p>The information collected relates directly to and is necessary for the following programs:</p> <p>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</p> <p>Consumer Taxation Programs Branch - respond to requests for rulings and interpretations of the application of various statutory provisions, customer service and taxpayer administration</p> <p>Receivable Management Branch – revenue management services, includes account management, billing, debt collection</p> <p>Special Investigations Branch – administers investigative operations towards enforcement of provincial taxation statutes</p> <p>Appeals & Litigation Branch – manages tax appeals for all taxation statutes</p>	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?		X	
	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?		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)	<p>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?</p> <p>Please identify event:</p>		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,		X	
	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.		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 <u>directly</u> 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
	<p>If yes, please specify the name of the Act and relevant section(s)</p> <p><i>Provincial Sales Tax Act</i> Section 228 – Confidentiality, 196 Section - Demand for Information, Section 194 Inspection and Audit Powers</p> <p><i>Motor Fuel Tax Act</i> 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,</p> <p><i>Carbon Tax Act</i> Section 71 – Confidentiality, Section 72 – Demand for Information, Section 43 – Inspection and Audit Powers</p> <p><i>Tobacco Tax Act</i> 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</p> <p><i>Property Transfer Tax Act</i> Section 32 – Confidentiality, 32.1 – Information Obtained Under Certain Acts, 32.2 – Information Obtained Under a Taxation Act</p> <p><i>Home Owner Grant Act</i> Section 13.1 – Access to and Disclosure of Records</p> <p><i>International Business Activity Act</i> Sections 58 – Communication of Information, 58.1 – Use of Information obtained under Former Act, 59 – Information Sharing Agreements</p> <p><i>Forest Act</i> Sections 142.93 – Confidentiality, 148.6 - Evidence</p> <p><i>Mineral Tax Act</i> Sections 30 – Information must be kept Confidential, 17 – Power to Demand Information, 38 - Enforcement</p> <p><i>Income Tax Act</i> 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,</p> <p><i>Corporation Capital Tax Act</i> Sections 27 – Confidentiality, 22 – Enforcement, 24 – Power to make an Inquiry, 25 – Power to specify Records</p> <p><i>Logging Tax Act</i> 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</p> <p><i>Insurance Premium Tax Act</i> Sections 38 – Confidentiality, 12.2 – Requirement to provide Documents</p> <p><i>Petroleum and Natural Gas Act</i> Section 75 - Enforcement</p>			

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)(l)(i), 33.1(1)(l.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 Manager, 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	X		
(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.		X	
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		X	
(b) an investigation or a proceeding related to the employment of the employee?			

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

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		
	<p>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.</p> <p>The <i>Provincial Sales Tax Act</i>, <i>Motor Fuel Tax Act</i>, <i>Carbon Tax Act</i>, <i>Tobacco Tax Act</i>, <i>Property Transfer Tax Act</i>, <i>Home Owner Grant Act</i>, <i>International Business Activity Act</i>, <i>Forest Act</i>, <i>Mineral Tax Act</i>, <i>Income Tax Act</i>, <i>Corporation Capital Tax Act</i>, <i>Logging Tax Act</i>, <i>Insurance Premium Tax Act</i> and <i>Petroleum and Natural Gas Act</i> authorize the collection of personal information for the purpose of the administration and enforcement of the legislation.</p> <ul style="list-style-type: none"> 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 <i>Freedom of Information and Protection of Privacy Act</i>) or Canada that authorizes or requires its disclosure	X		

s. 33.1	Disclosure inside OR outside Canada	Yes	No	n/a
	<p>Specify name of enactment and relevant section(s) <i>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</i></p> <p>The PSTA, MFTA, CTA, TTA, PTТА, 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 statute. The confidentiality provisions are cited below:</p> <p>PSTA Section 228 – Confidentiality</p> <p>MFTA Section 62 – Confidentiality</p> <p>CTA Section 71 – Confidentiality</p> <p>TTA Section 13 – Confidentiality</p> <p>PTTA Section 32 – Confidentiality</p> <p>HOGA Section 13.1 – Access to and Disclosure of Records</p> <p>IBAA Section 58 – Communication of Information</p> <p>FA Section 142.93 – Confidentiality</p> <p>MTA Section 30 – Information must be kept Confidential</p> <p>ITA Section 64 – Communication of Information</p> <p>CCTA Section 27 – Confidentiality</p> <p>LTA Section 14 – Confidentiality of Information and Records</p> <p>IPTA Section 38 – Confidentiality</p> <p>Statistics Act Section 5 – Powers of the Director</p>			

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 <i>Freedom of Information and Protection of Privacy Act</i>) 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 <i>Freedom of Information and Protection of Privacy Act</i>) 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 <i>Coroner's Act</i> 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			
	a. an individual, or			
	b. corporation of which the individual the information is about is or was a director or officer,			
	and		X	
	(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 <i>minimum time necessary</i>			
(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,		X	
	and			
	Is disclosed for a use that is consistent with the purpose described in subparagraph (ii).			
	Additional details as required			
(1)(s)	<u>In accordance with section 35 (disclosure for research or statistical purposes).</u>		X	
(1)(t)	<u>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</u>		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 FOIPPA 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 <i>Freedom of Information and Protection of Privacy Act</i> ?			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.

X SIGNATURES

PUBLIC BODY APPROVAL:

Jordan Goss
Program Manager

Jordan Goss
Signature

Dec 18, 2013
Date

Richard Bawlow
Ministry Contact Responsible for
Systems Maintenance and Security

Richard Bawlow
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

Eileen Carlson
Signature

Dec 20, 2013
Date

Elan Symes
Assistant Deputy Minister or Equivalent

Elan Symes
Signature

Dec 19/13
Date

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



Privacy Impact Assessment for *Rural Property Tax Collection* PIA#FIN16057

Part 1 – General

Name of Ministry:	Ministry of Finance		
PIA Drafter:	Deborah Brouwer		
Email:	Deborah.Brouwer@gov.bc.ca	Phone:	250-387-1246
Program Manager:	Steven Emery		
Email:	Steven.Emery@gov.bc.ca	Phone:	250-387-0532

1. Description of the Initiative

The Surveyor of Taxes (SOT) collects annual property taxes from rural properties (i.e. properties outside of municipal or First Nations boundaries) in British Columbia. Public information about rural property taxes is available [here](#). On behalf of the province, the SOT collects:

- general rural property taxes under the *Taxation (Rural Area) Act*
- school tax under the *School Act*
- police tax under the *Police Act*
- university endowment land fees and costs under the *University Endowment Land Act*

The SOT also collects taxes on behalf of other taxing jurisdictions, namely:

- BC Assessment
- Municipal Finance Authority
- South Coast British Columbia Transit Authority [*Translink*]
- BC Transit
- Regional Districts
- Regional Hospital Districts
- Improvement Districts
- Islands Trust.

Debts related to a property may be collected as part of the property taxes. SOT collects some property-related debts on behalf of certain entities, namely:

- regional district or municipal fees and charges (utilities and other charges against real property) under the *Local Government Act*
- managed forest council exit fees under the *Private Managed Forest Land Act*
- disentitled home owner grants under the *Home Owner Grant Act*

The SOT also administers property-tax related programs:

- the home owner grant program
- the land-tax deferment program
- grants in lieu of taxes paid by otherwise exempt government agencies and crown corporations

In addition, the SOT acts as the provincial School and Police Tax Administrator. School taxes are a provincial property tax collected from property owners by municipalities and the SOT in rural areas. Police taxes are collected in the rural area and from certain small municipalities.

The SOT also carries out the provincial steps necessary to facilitate independent real property taxation by First Nations bands under the *Indian Self-Government Enabling Act* (ISGEA). The SOT accepts notices from bands and issues certificates as required under the ISGEA. The SOT also administers grants to First Nations bands that approximate the provincial home owner grant program.

2. Scope of this PIA

The following activities are within the scope of this PIA:

- Rural property tax collection on behalf of the province and other taxing jurisdictions
- Property-related debt collection
- Administration of grants in lieu of taxes
- School and police tax administration.

The following programs are out of scope of this PIA as they have been, or will be, the subject of separate PIAs initiated by the program area with direct responsibility for the program:

- the home owner grant program
- grants to first nation bands in place of the home owner grant program
- the land-tax deferment program.

Although SOT has been administering rural taxes for many decades, this PIA is being undertaken to evaluate the program before it moves into a new computer system, the *Taxpayer Administration, Compliance and Services (TACS) System*, in 2017. This program PIA will serve as a foundation to evaluate the impact of future changes made as a result of the transition into TACS.

3. Related Privacy Impact Assessments

PIA FIN11016 – 2013 PIA for the Home Owner Grant (HOG) program and updated May 2014.

A PIA for the Low-Income Grant Supplement (LIGS) was completed in 2007; this part of the program will be out of scope for this PIA-SBR08018

PIBFIN13006-Home Owner Grant LIGS/VLIGS (HOGL)

PIA FIN13004 - HOG Application Process for Homeowners in the rural area who are Persons with Disability (PWD).

PIA FIN 16014 - HOG Collection of SIN drafted during the system development in 2016.

PIA FIN16034 - A PIA drafted in 2016 to enable government agents, more specifically the HPAS call centre to answer general inquiries and offer general information on the programs under the TRAA, LTDA and HOGA. The PIA also allows the call centre agents to update personal information related to name and address for the rural property accounts under the TRA program.

A PTB 2007 Information Sharing PIA- A PIA drafted in 2007 for the Amendments to the PTTA, TRAA, LTDA and HOGA to allow information sharing. The PIA addressed also the use of information for each program as well as each program's scope and purpose.

PIA FIN15049 – March 2016 - a survey of rural taxpayers conducted by BC Stats.

4. Elements of Information or Data

The elements of information in the scope of this PIA are as follows :

a) Property assessment information:

- names of the current and historical property owner(s), ownership changes
- current and historical mailing address of the owner(s), address changes
- folio number (unique number for each parcel assessed by BC Assessment)
- property ID Number (PID) (unique number used by Land Title and Survey Authority)
- legal description of property
- location of the property, sometimes called the "civic address"
- minor taxing jurisdiction coding (allows regional districts to levy tax on specific users, for example, properties in a specific fire district)
- property classification (e.g. residential, major industry, business, farm)
- property tenure code (describing how the property is held, for example, fee simple or a crown lease)
- actual use code of property (describing how the property is used, for example, seasonal dwellings)
- common owner code (if applicable)
- actual value of the property, value of tax exemptions, nature of tax exemptions, net taxable value of the property

b) Property account details:

- taxes levied, tax amounts due, taxes paid, unpaid taxes, penalties and interest incurred, taxes refunded
- home owner grants claimed
- taxes amounts deferred
- debts added to the property tax account
- charge holders, financial institutions, mortgage companies

c) Payment information:

- financial institution and coding
- name of person making payment
- information on front and back of cheques
- mortgage company and mortgage account number
- dishonoured payments

d) Correspondence (both sent and received to the public) related to the collection of rural property taxes. Personal information that is typically in the correspondence:

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- name and signature of writer
- payment information
- contact information (e.g. telephone, email, mailing address)
- requests for assistance (e.g. refund, change of address, payment deadline extension requests, statements) and replies
- personal circumstances (e.g. financial status, marital status, unfortunate events such as divorce, illness, death, natural disaster)
- personal opinions about the legitimacy or fairness of the tax; the treatment the taxpayer has received from SOT or other government entities and appropriate remedies; the functioning of the program and suggestions for improvements

e) School and Police Tax Calculations: Aggregate property information for the purpose of calculating school and police tax lump-sum amounts that must be remitted to the province by each municipality. None of these calculations are carried out at the individual property level and so no personal information is involved.

f) Grants in Place of Tax Calculations – Crown properties that pay grants in place of taxes because they are constitutionally exempt from paying tax itself. None of these properties are owned by individuals and so no personal information is involved.

g) First Nations Independent Taxation – The Surveyor of Taxes receives notices from, and issues certificates to, First Nations who wish to pursue independent band taxation in place of provincial property taxation. These administrative steps do not involve any personal information of property owners affected by the change in taxation jurisdiction.

Part 2 – Protection of Personal Information

5. Storage or Access outside Canada

The information is stored in the systems that belong to the Ministry of Finance. These systems are accessed by government employees and are located in government centralized accessed servers within 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;	yes
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
If you have answered "yes" to all three questions, please contact a PCTB Privacy Advisor to discuss the requirements of a data-linking initiative.	

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);	yes
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;	yes
3. The common or integrated program/activity is confirmed by written documentation that meets the requirements set out in the FOIPP regulation.	no
Please check this box if this program involves a common or integrated program or activity based on your answers to the three questions above.	

*** Please note: If your initiative involves a "data-linking initiative" or a "common or integrated program or activity", consultation on this PIA must take place with the Office of the Information and Privacy Commissioner (OIPC). PCTB will facilitate the consultation with the OIPC.**

For future reference, ministries are required to notify the OIPC of a "data-linking initiative" or a "common or integrated program or activity" in the early stages of developing the initiative, program or activity. PCTB will help facilitate this notification.

8. Personal Information Flow Diagram and/or Personal Information Flow Table

Personal Information Flow Table	
AA = Assessment Act HOGA = Home Owner Grant Act LGA = Local Government Act LTDA = Land Tax Deferment Act PMFL = Private Managed Forest Land Act TRAA = Taxation (Rural Area) Act	
Indirect or Direct Collection	FOIPPA Authority
From BC Assessment: Assessment Roll (including all supplementary adjustments to the roll)	26(a); 27(1)(a)(iii) (enactment authorized) TRAA s.19 AA s.66
From BC Assessment: assessment calculations for refund requests outside of the supplementary adjustments	26(a); 27(1)(a)(iii) (enactment authorized) AA s.66
From BC Assessment: assessment calculations for subdivision tax apportionment	26(a); 27(1)(a)(iii) (enactment authorized) TRAA s.47 AA s.66
Payment Information from property owners, financial institutions, mortgage companies, interested parties and other payers	26(c) (necessary for program) 27(1)(c)(iii) (collecting a debt or fine)
Home Owner Grant Debt: Amount and Reason for Disentitlement	26(a) and 26(c) 27(1)(a)(iii) (enactment authorized) HOGA s.17(4.1)(place on tax roll) 27(1)(b) 33.1(1)(i)(i)
Regional District Fees and Charges (Utilities and charges against real property): Amount and Description	26(a) 27(1)(a)(iii) (enactment authorized) LGA s.399(2) et al.(place on tax roll)
Managed Forest Council Exit Fees: Amount and Calculation	26(a) 27(1)(a)(iii) (enactment authorized) PMFL s.19 (place on tax roll)
Refund requests: amounts and explanation	26(a)(enactment authorized) TRAA s.24
Redemption and Revestment applications	26(a)(enactment authorized) TRAA s.40(2)&(4)
Apportionment applications	26(c)(necessary for program) TRAA s.47
Correspondence regarding tax administration	26(c)(necessary for program)
Use	

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Personal information is used to administer and collect rural property taxes; specifically to: <ul style="list-style-type: none"> • create the tax roll • create tax notices (including copy tax notices and notices of revised taxes) • create overdue notices and statements of account • create forfeiture notices and letters • respond to requests and correspondence related to rural property tax accounts 	s.32(a)(why it was collected)
Disclosure	
Property tax account information is disclosed to the public by: <ul style="list-style-type: none"> • the <u>Tax Roll Search Tool</u> (to be discontinued in 2017) • the <u>BC Online Rural Tax Search</u> • Tax Certificates • phone and email 	s.33.1(1)(c) (enactment authorized); TRAA s.22 (public tax roll); TRAA s.48 (statement of account)
A portion of the tax roll is disclosed to regional districts. The disclosure is limited to properties within the regional district.	s.33.1(1)(c) (enactment authorized) TRAA s.22 (public tax roll)
A portion of the tax roll is disclosed to real estate boards. The disclosure is limited to folio number and taxes billed.	s.33.1(1)(c) (enactment authorized) TRAA s.22 (public tax roll)
Property tax account information is disclosed to mortgage companies paying their clients' property taxes.	s.33.1(1)(i.1)(payment to be made)
Property tax account information is disclosed to municipalities when a property is transferred from the rural area into the municipality.	s.33.1(1)(c) (enactment authorized) LGA s.36
Property tax account information is disclosed to the Receivables Management Office, Ministry of Finance, to collect outstanding taxes.	s.33.1(i)(i)(collecting amounts due)
Forfeited property information is disclosed to the Ministry of Forests, Lands and Natural Resource Operations.	s.33.1(1)(c) (enactment authorized) TRAA s.3(1)(a)(to administer TRAA) TRAA s.39(5), s.40(2)(d), s.40(5)(b)
Property tax account information is disclosed to BC Assessment for the purpose of: <ul style="list-style-type: none"> • refund requests based on assessment errors • apportionment requests for subdivision 	s.33.1(1)(c) (enactment authorized) TRAA s.3(1)(a)(to administer TRAA) TRAA s.24, s.47

9. Risk Mitigation Table

Risk Mitigation Table				
	Risk	Mitigation Strategy	Likelihood	Impact
1.	Property Taxation Branch employees could access personal	Oath of Employment	Low	High

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	information and use or disclose it for personal purposes			
2.	Requests on certain accounts may not actually be from property owner.	SOT does not verify the identity of the caller or person sending the email if SOT is providing otherwise public information as set out in the SOT's " Routine Disclosure Policy. " Otherwise, identity is verified by requesting information that would only be known to the property owner.	Medium	Medium
3.	Account owners' information is comprised during data feed transfers between the BC Assessment and the TRAA system	Most data received from BC Assessment is available to the public through <u>eValueBC</u> or <u>Land Title Survey Authority</u> . The data feed is valuable primarily because it delivers this information in bulk format.	Low	Low
4.	Inherent risks in sending personal information to a client via email	Policies are in place to eliminate or reduce personal information (owner information, mailing addresses) sent in email correspondence. As well, beginning in 2017, fewer emails will be sent because staff will have the ability to correspond with property owners through password protected, online property tax accounts.	Medium	Medium
5.	Tax Roll may be misused for advertising, lobbying or marketing purposes.	Regional Districts are required to agree to terms of use for the tax roll. Real Estate Boards are not provided with owner names or mailing addresses. The tax roll itself is not accessible by the public as bulk data; the public can only search the tax roll one property at a time.	Low	High

10. Collection Notice

Forms and letters are in the process of being updated for the 2017 tax year. The standard collection notice refers to the authority of section 26(a) (enactment authorized) but if any other authority is applicable it will be noted on updated forms. The standard collection notice provides:

Freedom of Information and Protection of Privacy Act (FOIPPA) The personal information on this form is collected for the purpose of administering the *Taxation (Rural Area) 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 Director, Real Property Taxation, PO Box 9446 Stn Prov Govt, Victoria BC V8W 9V6 (telephone: Victoria at 250 387-0555 or toll-free in BC at 1 888 355-2700).

Part 3 – Security of Personal Information

If this PIA involves an information system, or if it is otherwise deemed necessary to do so, please consult with your Ministry Information Security Officer (MISO) when filling out this section. Your MISO will also be able to tell you whether you will need to complete a separate assessment called a Security Threat and Risk Assessment (STRA) for this initiative.

11. Please describe the physical security measures related to the initiative (if applicable).

All personal information is password protected computers in a key card accessed building. Paper documents are in locked cabinets and once they are uploaded into the corresponding system they are shredded.

12. Please describe the technical security measures related to the initiative (if applicable).

The current system is housed in HPAS Revenue Division section of the HPAS datacentre and benefits from standard and approved network, security and hosting infrastructure. Access controls including IDIR IDs, strong passwords, and role based permissions are in place to limit access to only authorized individuals.

13. Does your branch rely on security policies other than the Information Security Policy?

No.

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 employees who have access to the system are appointed in their roles and have access to data that pertains solely to the program. Their access is role-based.

15. Please describe how you track who has access to the personal information.

Access must be requested from the supervisor of the program area for staff. In the situation for staff outside of the program area, Manager approval is needed. Access is arranged through the

Ministry of Finance's contractor HP Advanced Solutions (HPAS). HPAS keeps an inventory of staff with access that can be requested by FIN when needed. Access is removed on request by the supervisor. There is also an annual review of all access.

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?**

Property owners can update their information with SOT by phone, email, mail or online form. They can also ensure that their updated information reaches SOT by updating it with BC Assessment or the Land Title and Survey Authority.

- 17. Does your initiative use personal information to make decisions that directly affect an individual(s)? If yes, please explain.**

Yes, SOT approves various property-related applications (home owner grants, land tax deferment, refund applications, farmer extensions).

- 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.**

If SOT denies a request made by a property owner, the SOT will contact the property owner and provide an opportunity to explain or correct errors.

- 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?**

Yes the SOT has an extensive ARCS and ORCs retention and disposition schedule.

Part 5 – Further Information

- 20. Does the initiative involve systematic disclosures of personal information? If yes, please explain.**

Yes, the following:

- a) Tax Roll disclosure to Regional Districts
- b) Tax Notice information disclosure to mortgage companies

The Surveyor of Taxes will pursue information sharing agreements with these entities targeted for implementation in 2018 through eTax..

21. Does the program involve access to personally identifiable information for research or statistical purposes? If yes, please explain.

No.

Please check this box if the related Research Agreement (RA) is attached. If you require assistance completing an RA please contact a PCTB advisor.

22. Will a personal information bank (PIB) result from this initiative?

Yes, the rural property tax database is a personal information bank.

Personal Information Bank – Required Information	
Description	Database of rural property tax accounts
Primary ministry/government agency involved	Ministry of Finance
All other ministries/government agencies and public bodies involved	None
Business contact title	Ed Sykora, Director, Real Property Taxation
Business contact telephone number	250 356-9565

Please ensure Parts 6 and 7 are attached unsigned to your submitted PIA.

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.

Alan Arslan



February 14, 2017

Privacy Advisor
Privacy, Compliance and Training
Branch
Corporate Information and Records
Management Office
Ministry of Finance

Signature

Date

Quinn Fletcher



February 16, 2017

Senior Privacy 7 Policy Advisor
Privacy, Compliance and Training
Branch
Corporate Information and Records
Management Office
Ministry of Finance

Signature

Date

Part 7 - Program Area Comments and Signatures

Ed Sykora

Director, Real Property Taxation
Property Taxation Branch
Ministry of Finance

Signature



March 3, 2017
Date

Richard Barlow

Ministry Privacy and Information
Security Officer
Corporate Service Division
Information Management Branch
Ministry of Finance

Signature

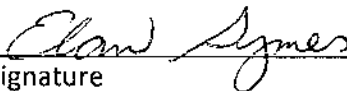


February 27 2017
Date

Elan Symes

Assistance Deputy Minister
Revenue Division
Ministry of Finance

Signature



March 10/17
Date

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

PCTB 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 PCTB or call the Privacy and Access Helpline at 250 356-1851.

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Privacy Impact Assessment for Ministry of Finance – SBC/Maximus Tier 1 Call Centre PIA# FIN18049

Part 1 – General

Name of Ministry:	Ministry of Finance		
PIA Drafter:	Roger Tailleir, Policy and Legislative Analyst, Property Taxation Branch		
Email:	Roger.Tailleir@gov.bc.ca	Phone:	(778) 698-3878
Program Manager:	Kally Khaira, Director, Annual Property Tax		
Email:	Kally.Khaira@gov.bc.ca	Phone:	(778) 698-9536

1. Description of the Initiative

The Ministry of Finance (FIN) administers the following five programs:

Program	Function	Enabling Legislation
Rural Property Tax (RPT)	Levied and collected by Property Taxation Branch (PTB) in areas of the province outside of municipalities, regional districts and other minor taxing jurisdictions.	<i>Taxation Rural Area Act (TRAA)</i>
Home Owner Grant (HOG)	Grant program to reduce property taxes available to homeowners that pay property taxes to a municipality or to the province if they live in a rural area.	<i>Home Owner Grant Act (HOGA)</i>
Property Tax Deferment (PTD)	Low interest loan available to qualifying homeowners allowing deferment of a portion or all of their residential and farm class property taxes.	<i>Land Tax Deferment Act (LTDA)</i>
Property Transfer Tax (PTT)	Registration tax payable upon the purchase or gain of an interest in property that is registered at the Land Title Office.	<i>Property Transfer Tax Act (PTTA)</i>
Speculation and Vacancy Tax (SVT)	An annual tax paid by owners of residential properties in designated taxable regions of B.C. The tax is designed to discourage housing speculation and people from leaving homes vacant in B.C.'s major urban centres.	<i>Speculation and Vacancy Tax Act (SVTA)</i>

FIN receives a very high volume of contact from its clients (rural taxpayers, municipalities, lawyers, notaries and accountants, etc). Contact is made by the following interaction channel types: telephone calls; emails; mail; fax; online applications; and Service BC (SBC) Centres. Contact volumes vary throughout the year - ranging from extremely high during peak tax season to moderate the remainder of the year. A high proportion of the total contact made by clients is by telephone.



Privacy Impact Assessment for *Ministry of Finance – SBC/Maximus Tier 1 Call Centre* PIA# FIN18049

Recently, SBC and FIN collaborated in creating a Common Program Agreement (CPA) to document the purpose, services, roles and responsibilities and personal information involved for all services provided by SBC on behalf of FIN; both in person services and contact centre services that constitute a Common Program.

In addition to the CPA, SBC and FIN have drafted a new *Memorandum of Understanding between the Ministry of Citizens' Services, on behalf of Service BC and the Ministry of Finance, on behalf of the Revenue Division* (the MOU) that supersedes and replaces the following agreements:

- *Service Level Agreement between the Ministry of Technology, Innovation and Citizens' Services and the Ministry of Finance* that came into force on June 20, 2014;
- *Information Sharing Agreement between the Ministry of Small Business and Revenue and the Ministry of Labour and Citizens' Services* that came into force on May 22, 2007, and
- *Interim Agreement between Service BC Ministry of Citizens' Services and Revenue Division Ministry of Finance* that came into force on April 27, 2018, except in respect of the Speculation and Vacancy Tax (SVT) contact centre services.

The MOU covers all the services provided by SBC on behalf of FIN; both in person services and contact centre services, except the call centre services specifically for SVT. Contact centre services for SVT will remain under the Interim Agreement that came into force on April 27, 2018. The scope of this PIA is limited to the Tier 1-level call centre for the following four FIN program areas: RPT, HOG, PTD and SVT. PTT calls are not in scope as FIN handles PTT calls directly without the aid of SBC. The in-person services at SBC locations are covered under PIA FIN #19013.

FIN uses the Computer Talk Technology Inc. (ComputerTalk) Ice Control Centre to channel calls, provide voice messaging and scripting, and to record voice messages received from clients. ComputerTalk has been previously assessed under PIA FIN15032. Incoming calls received by FIN's phone system will be routed to one of two streams, based on the option the caller selects in the phone tree:

- PTT
- All other calls (RPT, HOG, PTD)

A separate, dedicated phone line has been created specific to SVT calls. The phone line that is specific to SVT calls goes directly to Service BC (Maximus).



Privacy Impact Assessment for *Ministry of Finance – SBC/Maximus Tier 1 Call Centre* PIA# FIN18049

PTT calls will continue to be actioned by FIN staff. FIN's phone system will automatically re-route all RPT, HOG, and PTD calls to Maximus. SVT calls go directly to Maximus. For all in scope programs, Maximus will:

- respond directly to Tier 1-level calls by providing publicly available information as requested, and also personal information, such as account balances;
- add memos to accounts describing the action taken on the client's file (i.e. contact information updates, forms sent out, replacement notices with updated address sent, etc);
- transfer all Tier 2-level calls (i.e. questions that require a judgment/decision or expertise at a level higher than basic level) to the appropriate FIN program area;
- for SVT, enter or amend declaration information if requested by registered property owner. This process will require collection of Social Insurance Number, Date of Birth, Name, Address, Residency and their use of the residence (e.g., principal residence or rented to another individual). See PIA FIN18061 for details on declaration process.
- For SVT, update a mailing address to resend the declaration letter for SVT. Agents are unable to make a permanent address update. The residential property owner would be directed to contact the BC Assessment Office for address updates.
- For SVT, Agents can provide confirmation that the residential property owner's declaration was received and provide SVT account balance information. If a registered property owner requests details on their declaration beyond if it has been received, they will be transferred to Tier 2. Agents will not be able to view details of the declaration, such as which exemption was selected. Payment details can also not be viewed by agents and if required, will be transferred to Tier 2.
- email information to callers after validation has been completed, including personal information such as account balances, if requested by taxpayer. Personal information such as SIN and date of birth will never be sent by email.

Maximus will use BC Government IDIR accounts and emails will be stored on BC Government systems. Emails will be sent from a government generic email account and will include a 'no reply' message. Emails will only be used if requested.

By diverting calls for basic questions or for account balances to Maximus, FIN will be able to more effectively and promptly respond to complex and/or more time-consuming questions and information requests. The Tier 1 call centre will thereby enable FIN staff to better focus on their core program administration and processing duties.

As part of their duties, Maximus will need to collect, use and disclose the personal information of FIN clients. They will use the following FIN systems: Gentax (TACS); Revenue Management System (RMS-CRM); Tax Deferment Application (TDA); and the public off-line version of the eTaxBC portal.



Privacy Impact Assessment for *Ministry of Finance – SBC/Maximus Tier 1 Call Centre* PIA# FIN18049

As part of the service provided, Maximus will:

- view account data in order to verify a client's identity;
- provide answers to basic questions once the identity of the caller has been verified;
- inform the client where to find information online; and,
- email documents to the address provided by the client, as requested.

In some cases, they will provide account-specific information to callers, once they have verified the caller's identity and ensured the caller is authorized to receive the information. Questions requiring the use and disclosure of personal information that is beyond the scope of Tier 1 questions, will be transferred to PTB staff.

While the initial roll out of the SBC/Maximus call centre will include the RPT, HOG, PTD, and SVT it is envisioned that other FIN programs will onboard in future phases. The collection, use, disclosure, storage and security of personal information for these additional FIN programs would be consistent with those authorities documented here.

When personal information is involved:

- agents follow a strict caller verification process to ensure the caller is authorized before any information is provided to the caller such as balance information, or before a declaration is entered (for SVT) or an address update is made.
- knowledge base scripts identify the verification criteria specific to each of the following:
 - account holder (homeowner)
 - third party (i.e., bank, power of attorney, executor, etc.)
- once/if it is determined that the caller is authorized the agent will provide information verbally, or by email, if the citizen requests it, or enter the declaration (SVT). Personal information such as SIN and date of birth will never be sent by email.
- if the agent determines the caller is not authorized to receive the information, the agent transfers the call to the appropriate Tier 2 program area.

2. Scope of this PIA

This PIA specifically covers the services provided to FIN by the SBC/Maximus Tier 1 call centre. It includes the limited access to FIN systems (stated above) required by Maximus to collect, use and disclose clients' personal information, which is stored in FIN systems.



Privacy Impact Assessment for *Ministry of Finance – SBC/Maximus Tier 1 Call Centre* PIA# FIN18049

3. Related Privacy Impact Assessments

Existing PIAs for FIN Systems and for Previous Tier 1 Call Centre

<u>Software Name</u>	<u>PIA</u>
Gentax (TACS)	FIN13029-TACS V9 Upgrade and FIN18067 Initiative Update
Revenue Management System (RMS-CRM)	RMS Overarching PIA FIN15033
Tax Deferment Application (TDA)	Land TDA PIA FIN16016, and PIBS FIN_295
PTB ICE Control Centre	ICEAnywhere Phone System FIN15032
eTaxBC	FIN13029-TACS V9 Upgrade

4. Elements of Information or Data

Maximus will collect, use and disclose those elements of information/data that are required to provide services to clients within the following programs: rural property taxes, home owner grants, property tax deferment, and speculation and vacancy tax.

This includes the following types of personal information:

- Name
- Age (in some cases)¹/Date of Birth (SVT)
- Social Insurance Number - for SVT
- Address
- Residency (Canadian citizen or permanent resident and BC residency) – for SVT
- Work/home email address
- Work/home phone number
- Financial institution (in some cases)
- Financial information relating to client accounts.

Part 2 – Protection of Personal Information

5. Storage or Access outside Canada

The information will be stored in BC Government data centres in Canada and will only be accessible within Canada.

¹ There are age requirements for some of our programs, such as: additional home owner grant for seniors; tax deferment available for 55+ years of age.



Privacy Impact Assessment for Ministry of Finance – SBC/Maximus Tier 1 Call Centre PIA# FIN18049

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;	no
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.	no

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);	yes
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;	yes
3. The common or integrated program/activity is confirmed by written documentation that meets the requirements set out in the FOIPP regulation. The documentation is in progress at this time.	yes



Privacy Impact Assessment for Ministry of Finance – SBC/Maximus Tier 1 Call Centre PIA# FIN18049

8. Personal Information Flow Table

Personal Information Flow Table			
	Description/Purpose	Type	FOIPPA Authority
1.	Inbound caller selects an option from the call tree menu. All PTT-related calls are routed to the PTT program area, while all other options route the call to the SBC/Maximus call centre phone system. SVT calls are routed directly to SBC/Maximus.	No PI	N/A
2.	SBC/Maximus agents answer all non-PTT calls that are routed to them. Agents determine whether the call is at the Tier 1 or Tier 2 level. Agents transfer Tier 2 level calls to the appropriate PTB program area.	Collection; use; disclosure	26(c) 27(1)(b) [33.2(d)], 27(1)(e) 32(a) 33.2(a) 33.2(d) <u>For SVT:</u> 26(c) and 26(a) per <i>Speculation and Vacancy Tax Act</i> Section 120(5)(h)
3.	SBC/Maximus agents respond to Tier 1-level questions/requests that involve publicly-available (non-personal) information, and also personal information. For SVT Only: Agents may enter or amend declaration information if requested by residential property owner and update an address to resend a declaration letter. This process will require collection of Social Insurance Number, Date of Birth, Name, Address, Residency and their use of the	Collection; use; disclosure	26(c) 27(1)(b) [33.2(d)], 27(1)(e) 32(a) 33.2(a) 33.2(d) <u>For SVT:</u> 26(c) and 26(a) per <i>Speculation and Vacancy Tax Act</i> Section 120(5)(h)



Privacy Impact Assessment for Ministry of Finance – SBC/Maximus Tier 1 Call Centre PIA# FIN18049

	<p>residence (e.g. their principal residence or rented to another individual.) See PIA 18061 for details on declaration process.</p> <p>Declaration information is entered directly into the system and requires the agent to complete a section of the application confirming they have entered it on behalf of the individual.</p>		
4.	SBC/Maximus agents send requested information (i.e., forms, account balances, etc) to clients by email. Personal information such as SIN and date of birth are never sent by email.	Use; Disclosure	32(a) 33.2(a) 33.2(d)

9. Risk Mitigation Table

Risk Mitigation Table				
	Risk	Mitigation Strategy	Likelihood	Impact
1.	SBC/Maximus agents access and use personal information for unauthorized purposes.	Contractual Agreement and/or Workplace Ethics Procedures Role-based security function within TACS restricts access to viewing information once it has been entered and the declaration is complete (SVT).	Low	High
2.	Individual calling for information on an account may not be the holder of that account.	SBC/Maximus agents follow a strict caller verification process prior to disclosing information to ensure the caller is authorized to receive the information requested.	Low	High
3.	SBC/Maximus agents send emails to the wrong recipient(s).	SBC/Maximus agents are instructed to read back the email address to the client before sending, to ensure it is going to the correct recipient(s).	Low	High



Privacy Impact Assessment for Ministry of Finance – SBC/Maximus Tier 1 Call Centre PIA# FIN18049

10. Collection Notice

The following collection notice is provided to callers for HOG, PTT, RPT and PTD.

Your personal information may be collected for the purpose of administering the Home Owner Grant Act, Property Transfer Tax Act, Land Tax Deferment Act and the Taxation Rural Area Act under section 26(a) and (c) of the Freedom Of Information and Protection of Privacy Act. Further questions or concerns about the collection, use, or disclosure of this information can be directed to Property Taxation Branch Administration at PO BOX 9991 Stn Prov Govt, Victoria BC V8W 9R7 or by phone at 778-698-3903.

The following collection notice will be provided to callers for SVT.

Personal information may be collected on this call for the purpose of administering the Speculation and Vacancy Tax Act under the authority of 26(a) and 26(c) of the Freedom of Information and Protection of Privacy Act. Questions about the collection of this information can be directed to the Director, Annual Property Tax, Ministry of Finance, PO Box 9472 Stn Prov Govt, Victoria BC V8W 9W6 or by phone at 778-698-9536.

Part 3 – Security of Personal Information

11. Please describe the physical security measures related to the initiative (if applicable).

Maximus Canada's security measures are out of scope. PIA# MTICS16066 – Service BC Contact Centre Services speaks to the physical and technical security measures of this service provider.

FIN data is stored at Canadian data centres, which maintain several levels of physical security. The data centre has 24-hour security and access to the building and floors is protected by a door access system.

12. Please describe the technical security measures related to the initiative (if applicable).

Taxpayer information, including personal information, is stored electronically in FIN systems and will be accessed by SBC/Maximus agents through password-protected computers. System access for Maximus agents is obtained through the following process: an SBC manager forwards the



Privacy Impact Assessment for *Ministry of Finance – SBC/Maximus Tier 1 Call Centre* PIA# FIN18049

names of the new hires (with IDIR accounts) to the appropriate designated FIN systems operations employee; the request is forwarded to FIN Information Management Branch (IMB); IMB provides access for TACS, and requests access to RMS-CRM, from ESIT Advanced Solutions. When employees leave Maximus, their access is revoked by the same process.

TACS technical security measure are detailed in PIA FIN13029.

13. Does your branch rely on security policies other than the Information Security Policy?

FIN's security policies are consistent with the BC Government's information security policy.

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.

FIN has provided SBC/Maximus with knowledge base scripts that identify strict procedures and circumstances whereby changes to personal information can be made. An electronic monitoring process will continually track the use of Gentax (TACS), RMS-CRM, and eTax by SBC/Maximus agents to ensure unauthorized changes to personal information are not made.

15. Please describe how you track who has access to the personal information.

Only agents requiring the use of FIN systems as part of their duties have password-protected access. TACS and RMS have audit logging and access restrictions that will record who accessed the system, at the account level, and when.

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?

FIN has provided SBC/Maximus with knowledge base scripts that identify strict procedures for the updating of clients' personal information. Maximus will update contact information in FIN data systems during or immediately after the call. Maximus also enter summary notes about the information provided, action taken, etc into the system. Through FIN systems, this information is accessible by FIN staff.

SVT – residential property owners have the option to amend information they have submitted through eTaxBC by choosing the option to change their previously submitted declaration. They can also contact SBC/Maximus agent to make any update.



Privacy Impact Assessment for *Ministry of Finance – SBC/Maximus Tier 1 Call Centre* PIA# FIN18049

17. Does your initiative use personal information to make decisions that directly affect an individual(s)? If yes, please explain.

No. Maximus will use personal information (such as age) to provide guidance as to whether a taxpayer is eligible for a particular program and will provide a response based on that information. However, Maximus will not make a judgment or decision based on the personal information received. FIN remains the decision maker under the FIN programs.

SVT- personal information collected through the declaration process is used to calculate the tax liability or confirm an exemption as per the *Speculation and Vacancy Tax Act*. As above, Maximus will not make these decisions, FIN remains the decision maker. See PIA #FIN18061 for further details.

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.

N/A

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?

N/A

Part 5 – Further Information

20. Does the initiative involve systematic disclosures of personal information? If yes, please explain.
No.

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?
No.



Privacy Impact Assessment for *Ministry of Finance – SBC/Maximus Tier 1 Call Centre* PIA# FIN18049

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.

Cole Lance

April 30, 2019

Privacy Advisor
Privacy, Compliance and Training
Branch
Corporate Information and Records
Management Office
Ministry of Citizens' Services

Signature

Dwayne McCowan

May 1, 2019

Manager, Privacy Operations
Privacy, Compliance and Training
Branch
Corporate Information and Records
Management Office
Ministry of Citizens' Services

Signature

Date



Privacy Impact Assessment for Ministry of Finance – SBC/Maximus Tier 1 Call Centre

PIA# FIN18049

Part 7 – Program Area Comments and Signatures

Kally Khaira

Director, Annual Property Tax
Property Taxation Branch
Ministry of Finance

Signature

May 2 2019

Date

Richard Barlow

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

Signature

May 1 2019

Date

Steven Emery

Executive Director
Property Taxation Branch
Ministry of Finance

Signature

May 3 2019

Date

Jordan Goss

Assistant Deputy Minister
Revenue Division
Ministry of Finance

Signature

June 26, 2019

Date



Legislation Privacy Impact Assessment

LPIA#:FIN18055L

Why do I need to do a PIA?

Section 69(5) of the *Freedom of Information and Protection of Privacy Act* (FOIPP Act) states that the head of a ministry must conduct a privacy impact assessment (PIA) in accordance with the directions of the minister responsible for the FOIPP Act. Section 69 (5.1) states that the PIA must be submitted to the minister responsible for the FOIPP Act for review during the development of any new project, program or activity, system or proposed enactment, or when making changes to an existing one. Knowledge and Information Services (KIS) is the representative of the Minister for the purposes of PIAs. Ministries must attach a Legislation PIA (LPIA) to their RFLs when submitting to KIS for review and comment. If you have not prepared an RFL, please attach the LPIA to your draft legislation. If you have any questions regarding this process or when filling out the LPIA, please contact KIS at 250 356 0361.

What if my proposed enactment does not include personal information?

Ministries need to complete a PIA and submit it to KIS even if it is thought that no personal information is involved. This allows KIS to ensure that the proposed or revised enactment has been accurately assessed.

Part 1 – GENERAL

Name of Legislation:	The Speculation and Vacancy Tax Act		
Date of RFL:	October 11, 2018		
Name of Ministry:	Ministry of Finance		
Ministry Contact:	Marissa Burnell-Higgs	Phone:	778-698-3915
Email:	Marissa.burnell-higgs@gov.bc.ca		

1. Please indicate whether the legislation is:

<input checked="" type="checkbox"/>	New
<input type="checkbox"/>	Amended
Name of the Act being replaced (if applicable):	

2. Provide a brief summary of the legislative proposal.

In Budget 2018, the government announced that it would introduce legislation in 2018 to implement a new tax (known as the speculation tax) effective for the 2018 calendar year.

The goal of the Speculation and Vacancy Tax Act (SVTA) is to push speculators out of the housing market, help turn vacant and underutilized properties back into homes for people who live and work in our province and raise revenue to contribute to the government's 30 Point Housing Plan.

The standalone legislation:

- 1) defines who is an owner and create different categories of owners;
- 2) defines what residential property is subject to the tax;
- 3) defines the areas of the province where the tax applies;
- 4) levies the tax on owners of specified residential property within those areas,
- 5) creates special rules to exempt certain owners; and
- 6) creates an administrative framework for the tax.

3. Please advise:

a)	For which legislative session is the proposed amendment scheduled?	Fall
b)	Do you have a policy committee date?	Tentative Date: October 15, 2018
c)	Has Knowledge and Information Services Branch (KIS) reviewed any part of this amendment for a previous legislative session? (If yes, please list relevant parts, date reviewed and changes that have been made since. If you previously completed an LPIA or PIA, please attach a copy.)	No

Part 2 - PRIVACY (Protection of Privacy)

In the following questions “**proposed legislation**” means the new or amended legislation that is being put forward by your Ministry. This PIA does not assess your compliance under the *Freedom of Information and Protection of Privacy Act* as it applies to existing legislation or the programs that are operational under your legislation.

4. a) Within the proposed legislation, what personal information, if any, is authorized to be collected, used or disclosed?

The SVTA requires the collection of information in two stages, the upfront declaration and then additional information required upon audit. In both cases the legislation authorizes the collection of information required by the administrator either in the declaration or any records the administrator considers necessary to determine whether the Act and regulations have been complied with.

b) Will there be a change to the scope (amount or type) of personal information being collected, used or disclosed? (If so, please describe.)

No

5. Collection of personal information

a)	Does the proposed legislation <u>specifically authorize the collection</u> of personal information?	
<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/> No (Go to question 6)
If yes, please describe and provide the rationale to support the collection.		
<p>The tax is levied against individual owners of property in respect of their ownership in the property and how the property is used. The second component of the tax is identifying and taxing those who hold property but pay little or no BC income tax.</p> <p>In order to determine both who the individual owner is, how they use the property and if they belong to the group who pay little or no income tax in BC personal information is needed. There are also a number of exemptions which if an owner meets the requirements allow them to be exempt from tax. In order to qualify for those exemptions information is needed to ensure the individual or the property qualifies. The administrator will also request specific information and documentation in a declaration and upon audit.</p>		
b)	Will the personal information be collected directly from the individual concerned?	
<input checked="" type="checkbox"/>	Yes (Go to question 6)	<input checked="" type="checkbox"/> No
If no, will the proposed legislation authorize the indirect collection of the personal information? (Please specify)		
<p>It will depend. The majority of information will be collected directly. Some information may need to be collected indirectly from government sources (for verification) and from an owner about another individual (a spouse or tenant) if they are verifying the use of a property or any information needed to qualify an owner for an exemption.</p>		

6. Use of personal information

a)	Does the proposed legislation <u>specifically authorize the use</u> of personal information?	
<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/> No (Go to question 7)
If yes, please describe and provide the rationale to support the use.		
<p>The legislation mirrors that of the <i>Income Tax Act</i> in regards to how information can be used. Tax payer information can only be used in accordance with the legislation and a failure to do so results in an offence.</p>		

7. Disclosure of personal information

a)	Does the proposed legislation <u>specifically authorize the disclosure</u> of personal information?	
<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/> No (Go to question 8)

If yes, please describe and provide the rationale to support the disclosure.

The legislation mirrors that of the *Income Tax Act* in regards to how information can be disclosed. The SVTA includes a comprehensive disclosure provision that details the specific situations in which taxpayer information, which may include personal information, may be disclosed. Generally the requirement will be that the BC government enter into an information sharing agreement with various public bodies as well as the government of Canada and other Provinces to share information collected under tax statutes. This is done in the spirit of reciprocity to ensure that each jurisdiction's taxes are fully complied with and paid.

Tax payer information can only be disclosed in accordance with the legislation and a failure to do so results in an offence.

b) Does the proposed legislation permit or require the disclosure of personal information outside Canada? (This includes information posted on the internet)

Yes (Please describe and provide the rationale)

☒

No (Go to question 8)

8. Does the proposed legislation address the retention/disposal of personal information? If so, please explain.

No.

9. Will the proposed legislation support a regulation-making function related to the administration of personal information?

Yes – please explain (Please follow-up with KIS during the regulation development)

☒ No

Unknown (If one is developed please follow-up with KIS during the regulation development)

Part 3 – ACCESS (Freedom of Information)

10. Does the proposed legislation include a section that overrides or limits provisions of the *Freedom of Information and Protection of Privacy (FOIPP) Act* (examples of this include a notwithstanding clause or “despite the FOIPP Act” clause)?

<input checked="" type="checkbox"/> X	Yes	<input type="checkbox"/> No (Go to question 11)
a)	Identify the provisions of the FOIPP Act that will be affected,	
The SVTA confidentiality and information sharing provisions (similar to the BC <i>Income Tax Act</i>) will override Sections 32, 33, 33.1 and 33.2		
b)	cite section in proposed legislation (if available), and	
s.8.17 (11)		
c)	explain why the override or limitation is necessary.	
<p>The SVT, like all taxes, relies heavily on self-reporting by taxpayers to establish tax liability. We are asking taxpayers to voluntarily comply and give the BC government very sensitive personal information in order to ensure they have paid the correct amount of tax. If taxpayers are worried their information could be released or used for purposes, other than the collection of tax, they may withhold this information. This would undermine the self-reporting nature of the tax and potentially erode taxpayers' trust and confidence of government. As a result, there is an understanding between governments and taxpayers that the taxpayer information will be held to the highest levels of confidence and only used to ensure taxes are paid correctly. In this case, the FOIPPA overrides are to preserve this very high standard of privacy to which taxpayer information is kept.</p> <p>Also, some information collected under the SVTA will have been provided by the Canada Revenue Agency under the <i>Income Tax Act</i>. The <i>BC Income Tax Act</i> confidentiality and information sharing provisions restrict the use and disclosure of taxpayer information (the BC Income Tax Act rules are stricter than FOIPPA) in order to harmonize the Provincial and Federal taxpayer rules, honour the Tax Collection Agreement between the government of Canada and the Province of British Columbia and ensure compliance with the information sharing agreement that establishes a framework for the exchange of information between the Ministry of Finance and the Canada Revenue Agency.</p> <p>The Canada Revenue Agency has very strict security protocols that must be in place before it will provide the information to BC. The Ministry of Finance's Revenue Division adheres to these protocols and Revenue Division's compliance is routinely reviewed by the Canada Revenue Agency. Before these records can be shared with another division of the BC government, the Canada Revenue Agency would need to review that division's security protocols.</p>		

11. Does the proposed legislation include a confidentiality clause or any other provision that limits the access of an individual to their personal information or other records of the public body?

<input checked="" type="checkbox"/> X	Yes	<input type="checkbox"/> No
a)	Cite section reference in proposed legislation (if available)	
8.17		



Legislation Privacy Impact Assessment

LPIA#:FIN18055L

b) Explain why the confidentiality clause or other limiting provision is necessary

A taxpayer may request its own taxpayer information or a 3rd party may request taxpayer information with the consent of the taxpayer; but a taxpayer would not have access to the records of other taxpayers in the custody or under the control of the Ministry of Finance.

Part 4 – Conclusion

This LPIA is based on the RFL dated and identified on page one. If there are any changes in scope from the original RFL you may need to complete a new Legislation Privacy Impact Assessment. Please inform Knowledge and Information Services if you make any changes to the scope.

LPIA Completed
by:

Title:

Date:

Please note that KIS's review and comment on your PIA is confirmed through the summary it sends to Cabinet Operations.

PRIVACY IMPACT ASSESSMENT

Initiative Update

PIA#FIN18067

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.help@bc.ca.

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 <i>Freedom of Information and Protection of Privacy Act</i> (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	<p>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.</p> <p>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.</p> <p>For more details on the process around the information please refer to the speculation tax operational PIAs, currently under development.</p> <p>The information includes:</p> <p>BC Assessment File Information:</p> <p>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</p> <p>Land Title Survey Authority Information:</p> <p>Title Parcel Title Parcel</p>	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.

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). Collection, use, and disclosure are covered in the corresponding program PIAs.

Ministry Comments:

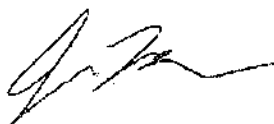
The authorities providing for the collection, use and disclosure of information by FIN in relation to the administration of the Speculation and Vacancy Tax are outlined in the corresponding program Privacy Impact Assessments.

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

Privacy Analyst
Privacy, Compliance and Training
Branch
Corporate Information and Records
Management Office
Ministry of Citizens' Services



Signature

Nov. 15, 2018

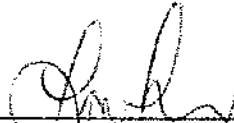
Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Louise Lam

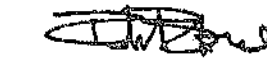
Director, TACS Operations & Projects
Revenue Division
Ministry of Finance


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

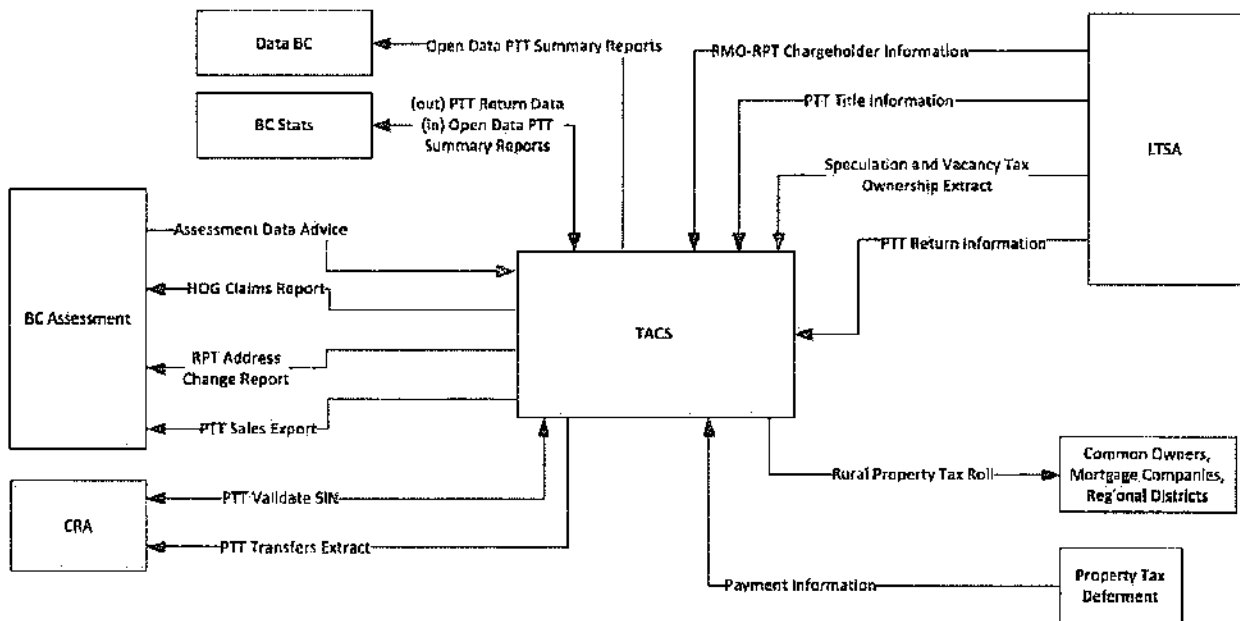
Assistant Deputy Minister
Revenue Division
Ministry of Finance


Signature

Nov 21, 2018
Date

APPENDIX - TACS Interface

TACS Interfaces – Property Taxation Branch



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.

This is an annual extract, provided after December 31 to capture ownership as of the legislated date.