



Legislation Privacy Impact Assessment

Part 1 – GENERAL

Name of Legislation:	Assessment Act Through <i>Budget Measures Implementation Act, 2021</i>		
Date of PIA submission:	April 20, 2021		
Name of Ministry:	Finance		
Ministry Contact:	Maggie Zhang	Phone:	s.17
Email:	Maggie.Zhang.1@gov.bc.ca		

1. Please indicate whether the proposed legislation is:

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Name of the Act being repealed and replaced (if applicable):	

2. Provide a brief summary of the legislative proposal.

s.12

Amendments to the *Assessment Act* would authorize BC Assessment to deliver property assessment notices and other correspondences electronically, in addition to the traditional paper mail delivery, if allowed by the customer.

The amendments will also allow BC Assessment to use an alternative electronic information service other than B.C. OnLine to release or sell assessment data electronically.

No-one is being compelled to receive electronic notices. Once enrolled for electronic correspondence, clients have the option to opt out at any time. No action will be required of clients unless they opt for the alternative. Traditional Canada Post delivery will continue to be the default communication method.

Note also that a couple of minor consequential amendments will also be made to the *Vancouver Charter*, to ensure that the terminology is consistent with amendments to the *Assessment Act*.

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Please advise:

a)	For which legislative session is the proposed legislation scheduled?	It was part of Budget 2021	
b)	Do you have an RFL review (Cabinet Committee) date?	n/a	Date:
c)	Has the Privacy, Compliance and Training Branch (PCT) reviewed any part of this legislative proposal 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 please attach a copy.	Yes.	
s.12			

Part 2 – OVERRIDE PROVISIONS

3. Does the proposed legislation involve a proposal to override or limit provisions of the Freedom of Information and Protection of Privacy Act (FOIPPA) or the Personal Information Protection Act (PIPA)?

<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If yes, have you consulted with Ministry of Citizens' Services?	
<input type="checkbox"/> Yes	<input type="checkbox"/> No
Ministries are required to consult with the Policy and Legislation branch of the Ministry of Citizens' Services if considering legislation that would include an override of FOIPPA or PIPA. They can be contacted at IM.ITPolicy@gov.bc.ca .	

4. Does the proposed legislation involve a proposal to override or limit provisions of the Public Interest Disclosure Act (PIDA)?

<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If yes, have you consulted with the Ministry of Attorney General?	
<input type="checkbox"/> Yes	<input type="checkbox"/> No
Ministries are required to consult with the Policy and Legislation Division of the Ministry of Attorney General if considering legislation that would include an override of PIDA or the Ombudsperson Act. PLD can be contacted at PLD@gov.bc.ca .	

Part 3 – PROTECTION OF PRIVACY

5. a) In the proposed legislation, what personal information, if any, is authorized to be collected, used or disclosed? Be as specific as possible.

The legislation deals with two issues:

1. Allowing clients to choose electronic correspondence from BC Assessment rather than regular mail. For email service, clients would need to provide their email address.

To meet BC Assessment clients' demand, the proposed amendment will allow BC Assessment to deliver assessment notices electronically. It will provide a desirable, convenient, and cost-effective alternative for BC Assessment customers, allowing them to access important information in a timely manner.

Clients can opt-in or opt-out at anytime, by written consent. Traditional Canada Post delivery will continue to be the default method of communicating with BC Assessment's customers.

2. BC Assessment data - the names of individuals on property assessment roll.

Privacy provisions in Section 68 of the *Assessment Act* say that names of individuals must be deleted from an assessment roll, subject to specified exceptions. The section specifically allows BC Assessment to make accessible reports that contain personal information through B.C. OnLine.

The proposed amendment to the *Assessment Act* would allow BC Assessment to use online portals generally rather than B.C. OnLine specifically.

Privacy is a primary consideration for BC Assessment for the assessment roll. BC Assessment has processes in place for staff when a person requests owner name, to determine whether they have the authority to receive that information, or if they can only receive basic property information.

BC Assessment's Information Access & Privacy team provides additional guidance on the disclosure of personal information, particularly in relation to disclosure under the *Freedom of Information and Protection of Privacy Act*.

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

No scope change. Only the delivery method change.

6. Collection of personal information

a)	Does the proposed legislation specifically authorize the collection of personal information?	
<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/> No
If yes, please provide the rationale to support the collection noted above.		
BC Assessment may request that property owners voluntarily provide their email address (by written consent) as long as the form requesting the information conforms to section 27 of the <i>Freedom of Information and Protection of Privacy Act</i> .		
Clients will be able to communicate and send information (e.g. forms) to BC Assessment electronically, for property assessment purposes.		
b)	Will the personal information be collected directly from the individual the information is about?	
<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/> No
If no, will the proposed legislation authorize the indirect collection of the personal information? Please specify.		

7. Use of personal information

a)	Does the proposed legislation specifically authorize the use of personal information?	
<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/> No
If yes, please describe the use and provide the rationale for it.		

8. Disclosure of personal information

a)	Does the proposed legislation specifically authorize the disclosure of personal information?	
<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/> No
If yes, please provide the rationale to support the disclosure. Please also describe to whom the personal information is likely to be disclosed.		

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Current provisions in the *Assessment Act* only allow BC Assessment to make accessible reports that contain personal information through B.C. OnLine. BC Assessment advises that it will cease using the services of B.C. OnLine in May 2021. The amendments will allow BC Assessment to further develop its own online portal and/or use a third-party provider that meets their needs.

BC Assessment's data report clients are often banks, credit unions, insurance brokers and commercial data analytic companies.

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

Yes (Please provide the rationale)

☒

No

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

N/A

10. Will the proposed legislation introduce a regulation-making power related to any of the above? A new PIA will be required when the regulation is developed.

Yes (Please explain)

☒

No



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Part 4 – Conclusion

This LPIA is based on the materials identified on page one. If there are any changes in scope from the original RFL you may need to complete a new LPIA. Please inform PCT if you make any changes to the scope.

LPIA Completed by:		Title:		Date:	
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A summary of this LPIA will be uploaded to the Cabinet Operations SharePoint with PCT comments.

CIRMO may

- request further information about this proposal, including RFL materials
- request that a consultation draft of legislation be provided, once prepared by Legislative Counsel, for review by CIRMO
- recommend that the Information and Privacy Commissioner be briefed on the draft legislation before it is tabled in the Legislative Assembly.

Legislation Privacy Impact Assessment

Part 1 – GENERAL

Name of Legislation:	<i>Income Tax Act</i>		
Date of PIA submission:	April 20, 2021		
Name of Ministry:	Finance		
Ministry Contact:	David Karp	Phone:	778-698-5778
Email:	David.Karp@gov.bc.ca		

1. Please indicate whether the proposed legislation is:

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

2. Provide a brief summary of the legislative proposal.

Clause 26 of the *Budget Measures Implementation Act, 2021* adds a new subsection to the *Income Tax Act*, 64 (5) (c) (i.2), that allows “taxpayer information” collected under the *Income Tax Act* to be shared with an official of the Department of Employment and Social Development of the Government of Canada, solely for the purposes of the administration or enforcement of Part VIII.4 of the *Employment Insurance Act* (Canada). This sharing must be done under an information-sharing agreement as set out in section 65 of the *Income Tax Act*. This change will allow for information about the Emergency Benefit for Workers (EBW) program, which is modelled on eligibility for the federal Canada Emergency Response Benefit (CERB), to be shared with federal CERB administrators to help them administer the CERB.

Part 14 of the *Income Tax Act* provides for the (EBW). The EBW was a one-time benefit of \$1,000 provided to BC residents who received the federal Canada Emergency Response Benefit (CERB), or who lost their job as a result of COVID-19 between March 1 and March 14 (the CERB is only available to people who lost employment on March 15 or thereafter). Applications for the EBW stopped being accepted after December 2, 2020.

The addition of section 64 (5) (c) (i.2) is to correct an oversight when Part 14 and section 64 (5) (c) (i.1) were originally drafted. There are two different pieces of legislation under which individuals can receive the federal CERB: the *Canada Emergency Response Benefit Act* and the *Employment Insurance Act*. The intent of the EBW, and the way it was administered, was that any BC resident who received

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the CERB could qualify for the EBW. However, due to an oversight, the original legislation only referenced the *Canada Emergency Response Benefit Act*. The *Budget Measures Implementation Act, 2021* therefore adds references to the *Employment Insurance Act* to clarify that individuals who received the CERB under that act were indeed eligible for the EBW, and provides authority to share information about EBW recipients with the federal government for the purposes of administering the CERB under either of the federal acts.

Please advise:

a)	For which legislative session is the proposed legislation scheduled?	Spring 2021
b)	Do you have an RFL review (Cabinet Committee) date?	n/a Date:
c)	Has the Privacy, Compliance and Training Branch (PCT) reviewed any part of this legislative proposal 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 please attach a copy.	No

Part 2 – OVERRIDE PROVISIONS

3. Does the proposed legislation involve a proposal to override or limit provisions of the Freedom of Information and Protection of Privacy Act (FOIPPA) or the Personal Information Protection Act (PIPA)?

Yes	X	No. However, section 64 (8) of the <i>Income Tax Act</i> contains a pre-existing override; this pre-existing override would apply to new section 64 (5) (c) (i.2) that is added through this proposed legislation.
If yes, have you consulted with Ministry of Citizens' Services?		
Yes	No	
Ministries are required to consult with the Policy and Legislation branch of the Ministry of Citizens' Services if considering legislation that would include an override of FOIPPA or PIPA. They can be contacted at IM.ITPolicy@gov.bc.ca .		



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4. Does the proposed legislation involve a proposal to override or limit provisions of the Public Interest Disclosure Act (PIDA)?

<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
If yes, have you consulted with the Ministry of Attorney General?			
<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Ministries are required to consult with the Policy and Legislation Division of the Ministry of Attorney General if considering legislation that would include an override of PIDA or the Ombudsperson Act. PLD can be contacted at PLD@gov.bc.ca .			

Part 3 – PROTECTION OF PRIVACY

5. a) In the proposed legislation, what personal information, if any, is authorized to be collected, used or disclosed? Be as specific as possible.

The proposed legislation authorizes the disclosure of “taxpayer information” (information that is collected for the purposes of administering the *Income Tax Act* that could directly or indirectly identify a taxpayer, and may or may not be “personal information” as defined under FOIPPA) to Economic and Social Development Canada for the administration and enforcement of the Canada Emergency Response Benefit under the *Employment Insurance Act*, provided that an information sharing agreement is in place.

Types of information that could be disclosed under this authority could be the names and identifying information of individuals who claimed the Emergency Benefit for Workers.

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

No.

The proposal allows taxpayer information to be disclosed for a new purpose (administering or enforcing the Canada Emergency Response Benefit under the *Employment Insurance Act*), but taxpayer information can already be disclosed for other purposes; this proposal does not change the scope of taxpayer information that may be disclosed under the *Income Tax Act*.

6. Collection of personal information

a)	Does the proposed legislation specifically authorize the collection of personal information?		
	Yes	<input checked="" type="checkbox"/> X	No
If yes, please provide the rationale to support the collection noted above.			
b)	Will the personal information be collected directly from the individual the information is about?		
	Yes	<input type="checkbox"/>	No
If no, will the proposed legislation authorize the indirect collection of the personal information? Please specify.			
N/A			

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7. Use of personal information

a)	Does the proposed legislation specifically authorize the use of personal information?		
<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
If yes, please describe the use and provide the rationale for it.			

8. Disclosure of personal information

a)	Does the proposed legislation specifically authorize the disclosure of personal information?		
<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No
If yes, please provide the rationale to support the disclosure. Please also describe to whom the personal information is likely to be disclosed.			
<p>The proposed legislation allows taxpayer information collected under the <i>Income Tax Act</i> to be disclosed to Employment and Social Development Canada (ESDC) for the purposes of administering Part VIII.4 of the <i>Employment Insurance Act</i> (Canada), which provides for the Canada Emergency Response Benefit.</p> <p>The rationale for this change is that a similar disclosure is already permitted for ESDC's administration of the <i>Canada Emergency Response Benefit Act</i>; this allows for a disclosure regardless of whether an individual received the Canada Emergency Response Benefit under the <i>Canada Emergency Response Benefit Act</i> or the <i>Employment Insurance Act</i>. Since BC's Emergency Benefit for Workers eligibility closely aligns with the eligibility for the Canada Emergency Response Benefit eligibility, this disclosure authority would allow BC to enter into a reciprocal information sharing agreement to ensure that the BC and federal benefits are administered consistently.</p>			
b)	Does the proposed legislation permit or require the disclosure of personal information outside Canada ? This includes information posted on the internet.		
<input type="checkbox"/>	Yes (Please provide the rationale)	<input checked="" type="checkbox"/>	No

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

No

10. Will the proposed legislation introduce a regulation-making power related to any of the above? A new PIA will be required when the regulation is developed.

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<input type="checkbox"/>	Yes (Please explain)
<input checked="" type="checkbox"/>	No

Part 4 – Conclusion

This LPIA is based on the materials identified on page one. If there are any changes in scope from the original RFL you may need to complete a new LPIA. Please inform PCT if you make any changes to the scope.

LPIA Completed by:	David Karp	Title:	Director, Income Tax	Date:	April 20, 2021
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A summary of this LPIA will be uploaded to the Cabinet Operations SharePoint with PCT comments.

CIRMO may

- request further information about this proposal, including RFL materials
- request that a consultation draft of legislation be provided, once prepared by Legislative Counsel, for review by CIRMO
- recommend that the Information and Privacy Commissioner be briefed on the draft legislation before it is tabled in the Legislative Assembly.

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Part 1 – GENERAL

Name of Legislation:	<i>Employer Health Tax Act</i>		
Date of PIA submission:	April 20, 2021		
Name of Ministry:	Finance		
Ministry Contact:	Esther Bergh	Phone:	778-698-9668
Email:	Esther.Bergh@gov.bc.ca		

1. Please indicate whether the proposed legislation is:

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

2. Provide a brief summary of the legislative proposal.

As part of B.C.'s Economic Recovery Plan, the B.C. Increased Employment Incentive (IEI) was announced on September 17, 2020 to provide a refundable tax credit to employers to encourage the creation of new jobs or increase the payroll for existing low or middle-income employees in B.C. Applications for the IEI opened on March 30, 2021.

The IEI tax credit is calculated at 15 per cent of the amount that an employer's total eligible remuneration in the qualifying period (October to December 2020) for all eligible employees exceeds an employer's total eligible remuneration in the base period (July to September 2020) for all eligible employees.

The purpose of this legislative proposal is to add the IEI provisions into the *Employer Health Tax Act* (EHTA). The EHTA is a stand-alone provincial tax that generally applies to employers that have B.C. remuneration greater than \$500,000 in a calendar year.

IEI applicants are required to provide information about their employees as part of the IEI application. As a result, to evaluate whether an applicant is entitled to the IEI, administrators may need to review income tax data relating to an applicant's employees. This will enable administrators to verify that employees that an applicant is claiming IEI in respect of are real people who were recently resident in BC and employed by the employer. Without this verification, there is a risk that administrators will make payments in response to fraudulent applicants.



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The proposed legislation will rely on existing sections 90 and 91 of the EHTA, which includes information-sharing provisions. As a result, once this legislation is enacted, those sections, combined with section 64(5)(c)(iii) of the *Income Tax Act*, will allow tax administrators to use employees' income tax information for the administration and enforcement of the IEI program.

However, since the IEI program started accepting applications as of March 30, 2021, before the proposed legislation receives royal assent, the COVID-19 (*Income Tax Act*) Regulation, BC Reg 94/2021 has also provided authority to access income tax information about individuals for the purpose of administering and enforcing the IEI.

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Please advise:

a)	For which legislative session is the proposed legislation scheduled?	Spring 2021
b)	Do you have an RFL review (Cabinet Committee) date?	n/a Date:
c)	Has the Privacy, Compliance and Training Branch (PCT) reviewed any part of this legislative proposal 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 please attach a copy.	No

Part 2 – OVERRIDE PROVISIONS

3. Does the proposed legislation involve a proposal to override or limit provisions of the Freedom of Information and Protection of Privacy Act (FOIPPA) or the Personal Information Protection Act (PIPA)?

<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No. However, once the proposed legislation receives royal assent, the existing provisions in the EHTA will apply, including section 90(9) of the EHTA. That section overrides sections 32, 33, 33.1 and 33.2 of FOIPPA. Ministry of Finance staff do not anticipate having to rely on an override of those sections to administer the IEI.
If yes, have you consulted with Ministry of Citizens' Services?			
<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Ministries are required to consult with the Policy and Legislation branch of the Ministry of Citizens' Services if considering legislation that would include an override of FOIPPA or PIPA. They can be contacted at IM.ITPolicy@gov.bc.ca .			

4. Does the proposed legislation involve a proposal to override or limit provisions of the Public Interest Disclosure Act (PIDA)?

<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
If yes, have you consulted with the Ministry of Attorney General?			



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<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<p>Ministries are required to consult with the Policy and Legislation Division of the Ministry of Attorney General if considering legislation that would include an override of PIDA or the Ombudsperson Act. PLD can be contacted at PLD@gov.bc.ca.</p>			

Part 3 – PROTECTION OF PRIVACY

5. **a) In the proposed legislation, what personal information, if any, is authorized to be collected, used or disclosed? Be as specific as possible.**

Clause 13 of the bill creates section 30.06 of the EHTA, which will require employers that wish to claim a tax credit to apply for the credit in the form and manner required, along with any records required. The application for the IEI program primarily includes the collection and use of business information (i.e. not “personal information” as defined under FOIPPA) for the purpose of determining an employer’s eligibility for a credit. In some circumstances, personal information may be collected about an individual operating as a business. This may occur in cases where the employer is a partnership and one of the partners is an individual or where the employer is a sole proprietor. In these cases, the Ministry collects personal information including the individual’s date of birth, social insurance number, and other government issued identification to confirm the identity of the individual.

Personal information is also collected about the employer’s employees through the application process. Employee personal information is used to verify the existence of employees and confirm the amount of eligible remuneration paid to an employee in each of the base period and qualifying period.

- b) Will there be a change to the scope (amount or type) of personal information being collected, used or disclosed? If so, please describe the changes in as much detail as possible.**

Yes.

As described above, new personal information is being collected to administer the IEI. Once collected that information can be used to administer the EHTA (including the IEI), and can also be used and disclosed in accordance with existing EHTA information-sharing provisions in section 90.

Further, with the addition of the IEI to the EHTA, existing personal information already in possession of Ministry of Finance tax administrators (specifically, income tax records relating to employees of IEI applicants) can be used or disclosed to administer the IEI. That’s because an existing authority under section 64(5)(c)(iii) of the *Income Tax Act* allows income tax to be provided to an official solely for the purposes of the administration or enforcement of an enactment of British Columbia or another province that provides for the imposition or collection of a tax or duty.

6. **Collection of personal information**

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a)	Does the proposed legislation specifically authorize the collection of personal information?		
<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No
If yes, please provide the rationale to support the collection noted above.			
<p>Clause 13 of the bill creates section 30.06 of the EHTA, which will require employers that wish to claim a tax credit to apply for the credit in the form and manner required, along with any records required. The collection of this information relates directly to and is necessary for the IEI program. We rely on paragraphs 26(a) and (c) of the FOIPPA for the foregoing authorities to carry out the IEI program.</p>			
b)	Will the personal information be collected directly from the individual the information is about?		
<input checked="" type="checkbox"/>	Yes (and)	<input checked="" type="checkbox"/>	No
If no, will the proposed legislation authorize the indirect collection of the personal information? Please specify.			
<p>There are two specific instances where personal information will be collected for the IEI program.</p> <p>First, it will be directly from the individual if the employer is a sole proprietor or partnership. In these cases, information is collected about an individual operating a business, which may include personal information and contact information.</p> <p>Second, personal information will be collected indirectly where employee information is provided by employers for the calculation and verification of the IEI tax credit amount. As stated above, the collection of this information is authorized in proposed section 30.06 of the EHTA, which will require employers that wish to claim a tax credit to apply for the credit in the form and manner required, along with any records. The collection of employee information relates directly to and is necessary for the IEI program. We also rely on paragraphs 26(a) and (c) of the FOIPPA for this authority.</p> <p>We also note that an employee's personal information is already collected by the employer for tax and payroll purposes under the <i>Income Tax Act</i> (Canada) and BC's <i>Income Tax Act</i>.^{s.17}</p>			

7. Use of personal information

a)	Does the proposed legislation specifically authorize the use of personal information?		
<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No
If yes, please describe the use and provide the rationale for it.			
<p>The personal information collected as described above will be used for the administration of the IEI tax credit, this includes using the information to determine whether an employer is eligible for the IEI tax</p>			

credit, the amount of the credit, payment of the credit and any subsequent determinations based on new information or during the course of an audit.

This information is necessary to verify that the employer paid the employees during the relevant time periods and in the amount as claimed by the employer. This information is required for the calculation and determination of the credit. Accordingly, the use of this information is consistent with the purpose for which it was collected and necessary for the operation of the IEI program.

8. Disclosure of personal information

a)	Does the proposed legislation specifically authorize the disclosure of personal information?		
<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No
If yes, please provide the rationale to support the disclosure. Please also describe to whom the personal information is likely to be disclosed.			
<p>The calculation of the IEI credit is based on the remuneration paid by an employer to their eligible employees during the base period and qualifying period. As a result, employers will be required to submit information about their employees. ^{s.17}</p> <p>s.17</p>			
b)	Does the proposed legislation permit or require the disclosure of personal information outside Canada? This includes information posted on the internet.		
<input type="checkbox"/>	Yes (Please provide the rationale)	<input checked="" type="checkbox"/>	No

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

No

10. Will the proposed legislation introduce a regulation-making power related to any of the above? A new PIA will be required when the regulation is developed.

<input type="checkbox"/>	Yes (Please explain)
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<input checked="" type="checkbox"/>	No

Part 4 – Conclusion

This LPIA is based on the materials identified on page one. If there are any changes in scope from the original RFL you may need to complete a new LPIA. Please inform PCT if you make any changes to the scope.

LPIA Completed by:	Esther Bergh	Title:	Strategic Advisor	Date:	April 14, 2021
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A summary of this LPIA will be uploaded to the Cabinet Operations SharePoint with PCT comments.

CIRMO may

- request further information about this proposal, including RFL materials
- request that a consultation draft of legislation be provided, once prepared by Legislative Counsel, for review by CIRMO
- recommend that the Information and Privacy Commissioner be briefed on the draft legislation before it is tabled in the Legislative Assembly.

Part 1 – GENERAL

Name of Legislation:	Motor Fuel Tax Act		
Date of PIA submission:	April 20, 2021		
Name of Ministry:	Ministry of Finance		
Ministry Contact:	Mark Perry	Phone:	778 698-9481
Email:	Mark.perry@gov.bc.ca		

1. Please indicate whether the proposed legislation is:

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

2. Provide a brief summary of the legislative proposal.

Under the *Motor Fuel Tax Act* (MFTA), the fuel tax refund for persons with disabilities refunds up to \$500 of fuel tax paid by qualifying individuals with a disability.

The refund program relies on the definition of a “person with disabilities” that is set out in section one of the MFTA.

Two issues with this definition are being addressed by the proposed legislation:

1) The definition requires that a serviceperson’s disability pension be related to service in a “war.” Upon investigation, it was found that the administrative practice does not consider this aspect of the definition. Rather, administrators generally accept a person to be eligible if Veterans Affairs Canada confirms via a letter that the applicant receives a disability pension.

2) The definition includes people who receive disability assistance or supplements under a provincial government program implemented through B.C.’s *Employment and Assistance for Persons with Disabilities Act* (EAPDA). However, people who receive equivalent on-reserve assistance from the federal government are not covered by the definition.

The proposed legislation will amend the MFTA to expand the definition of “persons with disabilities” so that it includes: 1) anyone who is in receipt of a 100% disability pension through service while a



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member of Her Majesty's forces and 2) on-reserve recipients of disability assistance and supplements from the federal government.

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3. Please advise:

a)	For which legislative session is the proposed legislation scheduled?			Spring
b)	Do you have an RFL review (Cabinet Committee) date?	N/A for budget legislation.	Date:	N/A
c)	Has the Privacy, Compliance and Training Branch (PCT) reviewed any part of this legislative proposal 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 please attach a copy.			No.

Part 2 – OVERRIDE PROVISIONS

4. Does the proposed legislation involve a proposal to override or limit provisions of the Freedom of Information and Protection of Privacy Act (FOIPPA) or the Personal Information Protection Act (PIPA)?

<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If yes, have you consulted with Ministry of Citizens' Services?	
<input type="checkbox"/> Yes	<input type="checkbox"/> No
Ministries are required to consult with the Policy and Legislation branch of the Ministry of Citizens' Services if considering legislation that would include an override of FOIPPA or PIPA. They can be contacted at IM.ITPolicy@gov.bc.ca .	

5. Does the proposed legislation involve a proposal to override or limit provisions of the Public Interest Disclosure Act (PIDA)?

<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If yes, have you consulted with the Ministry of Attorney General?	
<input type="checkbox"/> Yes	<input type="checkbox"/> No
Ministries are required to consult with the Policy and Legislation Division of the Ministry of Attorney General if considering legislation that would include an override of PIDA or the Ombudsperson Act. PLD can be contacted at PLD@gov.bc.ca .	



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Part 3 – PROTECTION OF PRIVACY

6. a) In the proposed legislation, what personal information, if any, is authorized to be collected, used or disclosed? Be as specific as possible.

N/A

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

Yes, there will be some changes to the scope of personal information collected:

1. The amendment will eliminate the requirement that a veteran's injuries were sustained during a war. However, administrators already accept a person to be eligible if Veterans Affairs Canada confirms via a letter that the applicant receives a 100% disability pension. This amendment aligns the Act with the administrative practice.
2. To establish that applicants are in receipt of federal on-reserve disability assistance or supplements the applicant will generally provide a verification letter to the Ministry, but could also furnish other evidence to satisfy the statutory decision maker. The verification letter will be provided to the applicant by the BC Aboriginal Network on Disability Society, which administers the application process for the on-reserve assistance provided by the federal government.

7. Collection of personal information

a)	Does the proposed legislation specifically authorize the collection of personal information?		
<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
If yes, please provide the rationale to support the collection noted above.			
b)	Will the personal information be collected directly from the individual the information is about?		
<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No
If no, will the proposed legislation authorize the indirect collection of the personal information? Please specify.			



Legislation Privacy Impact Assessment

8. Use of personal information

a) Does the proposed legislation **specifically authorize the use** of personal information?

☐ Yes

☒ X

☐ No

If yes, please describe the use and provide the rationale for it.

9. Disclosure of personal information

a) Does the proposed legislation **specifically authorize the disclosure** of personal information?

☐ Yes

☒ X

☐ No

If yes, please provide the rationale to support the disclosure. Please also describe to whom the personal information is likely to be disclosed.

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

☐ Yes (Please provide the rationale)

☒ X

☐ No

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

No.

11. Will the proposed legislation introduce a regulation-making power related to any of the above? A new PIA will be required when the regulation is developed.

☐ Yes (Please explain)



Legislation Privacy Impact Assessment

☒ No

Part 4 – Conclusion

This LPIA is based on the materials identified on page one. If there are any changes in scope from the original RFL you may need to complete a new LPIA. Please inform PCT if you make any changes to the scope.

LPIA Completed by:	Mark Perry	Title:	Strategic Advisor	Date:	March 26 th , 2021
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A summary of this LPIA will be uploaded to the Cabinet Operations SharePoint with PCT comments.

CIRMO may

- request further information about this proposal, including RFL materials
- request that a consultation draft of legislation be provided, once prepared by Legislative Counsel, for review by CIRMO
- recommend that the Information and Privacy Commissioner be briefed on the draft legislation before it is tabled in the Legislative Assembly.



Legislation Privacy Impact Assessment

Part 1 – GENERAL

Name of Legislation:	Budget Measures Implementation Act – BC Recovery Benefit		
Date of PIA submission:	April 20, 2021		
Name of Ministry:	Finance		
Ministry Contact:	Andrew Lee	Phone:	778-698-8398
Email:	Andrew.T.Lee@gov.bc.ca		

1. Please indicate whether the proposed legislation is:

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

2. Provide a brief summary of the legislative proposal.

In the 2020 provincial election, the government committed to introducing a BC Recovery Benefit (BCRB). The maximum benefit is \$500 for individuals, and is phased out between net income of \$62,500 and \$87,500. The maximum benefit is \$1,000 for families, and is phased out between family net income of \$125,000 and \$175,000. Administration of the benefit started on December 18, 2020.

The purpose of this legislative proposal is to add the BCRB provisions into the *Income Tax Act* (ITA). The proposed legislation will rely on existing sections 64 and 65 of the ITA, which includes taxpayer confidentiality and information-sharing provisions. As a result, once this legislation is enacted, these sections will allow tax administrators to use individuals' income tax information for the administration and enforcement of the BCRB program.

However, since the BCRB program started accepting applications as of December 18, 2020, before the proposed legislation receives royal assent, applicants' consent along with the COVID-19 (*Income Tax Act*) Regulation, BC Reg 94/2021, also provide authority to access income tax information about individuals for the purpose of administering and enforcing the BCRB.



Legislation Privacy Impact Assessment

Please advise:

a)	For which legislative session is the proposed legislation scheduled?	Spring 2021		
b)	Do you have an RFL review (Cabinet Committee) date?	N/A	Date:	
c)	Has the Privacy, Compliance and Training Branch (PCT) reviewed any part of this legislative proposal 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 please attach a copy.	No		

Part 2 – OVERRIDE PROVISIONS

3. Does the proposed legislation involve a proposal to override or limit provisions of the Freedom of Information and Protection of Privacy Act (FOIPPA) or the Personal Information Protection Act (PIPA)?

<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	No. However, once the proposed legislation receives royal assent, the existing provisions in the ITA will apply, including section 64 (8) of the ITA. That section overrides sections 32, 33, 33.1 and 33.2 of FOIPPA. Ministry of Finance staff do not anticipate having to rely on an override of those sections to administer the BCRB.
If yes, have you consulted with Ministry of Citizens' Services?		
<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Ministries are required to consult with the Policy and Legislation branch of the Ministry of Citizens' Services if considering legislation that would include an override of FOIPPA or PIPA. They can be contacted at IM.ITPolicy@gov.bc.ca .		

4. Does the proposed legislation involve a proposal to override or limit provisions of the Public Interest Disclosure Act (PIDA)?

<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If yes, have you consulted with the Ministry of Attorney General?	



Legislation Privacy Impact Assessment

<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<p>Ministries are required to consult with the Policy and Legislation Division of the Ministry of Attorney General if considering legislation that would include an override of PIDA or the Ombudsperson Act. PLD can be contacted at PLD@gov.bc.ca.</p>			

Part 3 – PROTECTION OF PRIVACY

5. a) In the proposed legislation, what personal information, if any, is authorized to be collected, used or disclosed? Be as specific as possible.

Information collected under this legislation is considered taxpayer information. *Income Tax Act* Section 64 governs the collection, use and disclosure of taxpayer information.

The legislation requires the individual to make an application in the form and manner required by the commissioner. This information collected is covered under the program PIA FIN20091. Pursuant to the advice of the Office of the Comptroller General, the Ministry of Finance uses information collected is used by the Ministry of Finance to verify the identity of the applicant. This information includes name, social insurance number, address, marital status, net income, equivalent information for a spouse and banking information. Section 241 (3) (b) of the legislation also allows the Ministry of Finance to use data received from the Ministry of Social Development and Poverty Reduction to administer the benefit. This was outlined in PIA initiative update FIN21021.

The commissioner will use the information to administer and enforce the BC Recovery Benefit program (e.g. determine the amount of benefit that an applicant is eligible for). Other than the use by the commissioner, the legislation does not allow for the use of information outside of what is already provided for in relation to “taxpayer information” in S.64.

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

Yes.

As described above, new personal information is being collected to administer the BCRB. Once collected, that information can be used to administer the ITA (including the BCRB), and can also be used and disclosed in accordance with existing ITA information-sharing provisions in section 64.

s.17

6. Collection of personal information

a)	Does the proposed legislation specifically authorize the collection of personal information?		
<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No
If yes, please provide the rationale to support the collection noted above.			

Legislation Privacy Impact Assessment

The legislation authorizes the collection of information from an applicant in the form and manner required by the commissioner. The information collected by the commissioner is outlined in FIN20091. The information is collected to verify the identity of the applicant and determine the amount of the benefit the applicant is eligible for.

b) Will the personal information be collected directly from the individual the information is about?

☒ Yes ☒ No

If no, will the proposed legislation authorize the indirect collection of the personal information? Please specify.

In most cases, personal information is directly collected from applicants. However, since the benefit is calculated at the household level, applicants are required to provide information about their spouse or common-law partner if they have one.

Information is also indirectly provided from by the Ministry of Social Development and Poverty Reduction to the Ministry of Finance about individuals who are eligible to receive the benefit by virtue of being an SDPR client in an eligible program.

7. Use of personal information

a) Does the proposed legislation **specifically authorize the use** of personal information?

☒ Yes ☐ No

If yes, please describe the use and provide the rationale for it.

The commissioner is authorized to use the information collected to determine whether the applicant is eligible for the BC Recovery Benefit and the amount of the benefit the individual is eligible for.

8. Disclosure of personal information

a) Does the proposed legislation **specifically authorize the disclosure** of personal information?

☒ Yes ☐ No

If yes, please provide the rationale to support the disclosure. Please also describe to whom the personal information is likely to be disclosed.

By adding the BCRB provisions into the *Income Tax Act*, the legislation authorizes disclosures as outlined in section 64 of the *Income Tax Act*.

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

☐ Yes (Please provide the rationale) ☒ No



Legislation Privacy Impact Assessment

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

No.

10. Will the proposed legislation introduce a regulation-making power related to any of the above?
A new PIA will be required when the regulation is developed.

<input type="checkbox"/>	Yes (Please explain)
<input checked="" type="checkbox"/>	No

Part 4 – Conclusion

This LPIA is based on the materials identified on page one. If there are any changes in scope from the original RFL you may need to complete a new LPIA. Please inform PCT if you make any changes to the scope.

LPIA Completed by:	Andrew Lee	Title:	Strategic Advisor	Date:	April 14, 2021
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A summary of this LPIA will be uploaded to the Cabinet Operations SharePoint with PCT comments.

CIRMO may

- request further information about this proposal, including RFL materials
- request that a consultation draft of legislation be provided, once prepared by Legislative Counsel, for review by CIRMO
- recommend that the Information and Privacy Commissioner be briefed on the draft legislation before it is tabled in the Legislative Assembly.

Part 1 – GENERAL

Name of Legislation:	<i>Property Transfer Tax Act</i>		
Date of PIA submission:	April 20, 2021		
Name of Ministry:	Finance		
Ministry Contact:	Brad Snell	Phone:	778-698-5002
Email:	Bradley.Snell@gov.bc.ca		

1. Please indicate whether the proposed legislation is:

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

2. Provide a brief summary of the legislative proposal.

Tax statutes generally all contain an appeal mechanism that allows a taxpayer to dispute their tax assessment. Typically, the process involves an appeal to the Minister and then an appeal to court.

The *Property Transfer Tax Act* (PTTA) has an unusual appeals mechanism. Under the PTTA, there are two methods available to a taxpayer who is not satisfied with the result of an appeal ruling by the minister:

- Arbitration under section 22 of the PTTA, or
- an appeal by the taxpayer to the Supreme Court of British Columbia under section 21 of the PTTA.

The taxpayer has the option of selecting which method of resolution they prefer. If the taxpayer selects arbitration, they forgo their right to appeal to the Supreme Court. There is no other tax statute in the Province that permits arbitration as an option for dispute resolution.

The proposed amendment to the PTTA limits a taxpayer's choice of arbitration to disputes about the fair market value portion of an assessment (which arbitration is well suited to resolve). The taxpayer retains the right to take any issue to the Supreme Court, consistent with other tax statutes.

Legislation Privacy Impact Assessment

Please advise:

a)	For which legislative session is the proposed legislation scheduled?	Budget 2021
b)	Do you have an RFL review (Cabinet Committee) date?	n/a Date:
c)	Has the Privacy, Compliance and Training Branch (PCT) reviewed any part of this legislative proposal 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 please attach a copy.	no

Part 2 – OVERRIDE PROVISIONS

3. Does the proposed legislation involve a proposal to override or limit provisions of the Freedom of Information and Protection of Privacy Act (FOIPPA) or the Personal Information Protection Act (PIPA)?

<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If yes, have you consulted with Ministry of Citizens' Services?	
<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Ministries are required to consult with the Policy and Legislation branch of the Ministry of Citizens' Services if considering legislation that would include an override of FOIPPA or PIPA. They can be contacted at IM.ITPolicy@gov.bc.ca .	

4. Does the proposed legislation involve a proposal to override or limit provisions of the Public Interest Disclosure Act (PIDA)?

<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If yes, have you consulted with the Ministry of Attorney General?	
<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Ministries are required to consult with the Policy and Legislation Division of the Ministry of Attorney General if considering legislation that would include an override of PIDA or the Ombudsperson Act. PLD can be contacted at PLD@gov.bc.ca .	

Part 3 – PROTECTION OF PRIVACY

5. a) In the proposed legislation, what personal information, if any, is authorized to be collected, used or disclosed? Be as specific as possible.

Currently, Section 22 of the PTTA simply says that persons who wish to dispute a ruling by the minister may serve a notice on the administrator that they wish to take the matter to arbitration. Section 22 specifies that in serving the notice, the person waives their right to appeal to the Supreme Court.

The proposed amendment acts in a similar fashion. Persons will be authorized to serve a notice on the minister that they wish to arbitrate the fair market value portion of an assessment.

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

Yes.

Currently, a person must indicate in their notice under section 22 that they require a determination to be made by arbitration, and in doing so they waive their right to appeal to the Supreme Court. The proposed legislation does this as well, but also has an additional requirement that the person must acknowledge, in the notice, that an issue other than fair market value may not be determined by arbitration.

6. Collection of personal information

a)	Does the proposed legislation specifically authorize the collection of personal information?		
X	Yes	<input type="checkbox"/>	No
If yes, please provide the rationale to support the collection noted above.			
<p>The PTTA already allows for a person to serve a notice that requires a determination by arbitration and that they waive their right to appeal to the Supreme Court.</p> <p>The amendments will explicitly state that the notice must contain acknowledgements by the person that (a) they waive their right to the Supreme Court, and (b) anything other than fair market value cannot be determined by arbitration.</p> <p>The explicit acknowledgements serve as a mechanism to initiate the arbitration process and provides a formal mechanism in doing so. The acknowledgements also provide baseline information to assist the minister (or delegate) in determining if the disputed matter is eligible for arbitration.</p>			

Legislation Privacy Impact Assessment

b)	Will the personal information be collected directly from the individual the information is about?		
<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No
If no, will the proposed legislation authorize the indirect collection of the personal information? Please specify.			

7. Use of personal information

a)	Does the proposed legislation specifically authorize the use of personal information?		
<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
If yes, please describe the use and provide the rationale for it.			

8. Disclosure of personal information

a)	Does the proposed legislation specifically authorize the disclosure of personal information?		
<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
If yes, please provide the rationale to support the disclosure. Please also describe to whom the personal information is likely to be disclosed.			
b)	Does the proposed legislation permit or require the disclosure of personal information outside Canada ? This includes information posted on the internet.		
<input type="checkbox"/>	Yes (Please provide the rationale)	<input checked="" type="checkbox"/>	No

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

No

10. Will the proposed legislation introduce a regulation-making power related to any of the above? A new PIA will be required when the regulation is developed.

Legislation Privacy Impact Assessment

<input type="checkbox"/>	Yes (Please explain)
<input checked="" type="checkbox"/>	No

Part 4 – Conclusion

This LPIA is based on the materials identified on page one. If there are any changes in scope from the original RFL you may need to complete a new LPIA. Please inform PCT if you make any changes to the scope.

LPIA Completed by:	Brad Snell	Title:	Strategic Advisor	Date:	April 6, 2021
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A summary of this LPIA will be uploaded to the Cabinet Operations SharePoint with PCT comments.

CIRMO may

- request further information about this proposal, including RFL materials
- request that a consultation draft of legislation be provided, once prepared by Legislative Counsel, for review by CIRMO
- recommend that the Information and Privacy Commissioner be briefed on the draft legislation before it is tabled in the Legislative Assembly.

Legislation Privacy Impact Assessment

-Part 1 – GENERAL

Name of Legislation:	<i>Carbon Tax Act, Employer Health Tax Act, Home Owner Grant Act, Income Tax Act, Insurance Premium Tax Act, Land Tax Deferral Act, Logging Tax Act, Motor Fuel Tax Act, Property Transfer Tax Act, Provincial Sales Tax Act, Speculation and Vacancy Tax Act, and Taxation (Rural Area) Act</i>		
Date of PIA submission:	April 20, 2021		
Name of Ministry:	Finance		
Ministry Contact:	Andrew Avis	Phone:	(778) 698-5669
Email:	Andrew.Avis@gov.bc.ca		

1. Please indicate whether the proposed legislation is:

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

2. Provide a brief summary of the legislative proposal.

Taxpayer information (which includes, but can be broader than, “personal information” as defined by the *Freedom of Information and Protection of Privacy Act*) collected under various tax-related statutes can be extremely sensitive and is properly protected by strict disclosure and use provisions. Confidentiality of taxpayer information has always been a cornerstone of tax systems, which rely on taxpayers to self-report accurate financial information. If taxpayers believe that their sensitive financial information may be disclosed inappropriately, whether intentionally or by accident, they may lose confidence in the tax system and be less likely to comply with their obligations under the law. Therefore, it is important that it is clear to taxpayers who may access information collected under various tax-related statutes and how that information may be used.

Currently, three tax-related statutes (*Employer Health Tax Act, Income Tax Act, and Speculation and Vacancy Tax Act*) permit the Ministry of Finance to use taxpayer information to develop and evaluate fiscal policy. However, the following tax-related statutes do not explicitly allow access for that purpose: *Carbon Tax Act, Home Owner Grant Act, Insurance Premium Tax Act, Land Tax Deferral Act, Logging Tax Act, Motor Fuel Tax Act, Property Transfer Tax Act, Provincial Sales Tax Act, and Taxation (Rural Area) Act*. These Acts will be amended to enable Ministry of Finance officials to use information collected under those Acts for the purposes of developing and evaluating fiscal policy. This will bring statutes into alignment regarding using this information for fiscal policy purposes and

Legislation Privacy Impact Assessment

allow access to the Ministry of Finance's Policy and Legislative Division, which is responsible for developing and evaluating fiscal policy.

As well, the proposed amendments will further support the protection of taxpayer information by preventing unintended disclosure through statutory overrides. The *Employer Health Tax Act*, *Income Tax Act*, and *Speculation and Vacancy Tax Act* will be amended so that all permitted disclosures of taxpayer information under other BC statutes are explicitly listed in the tax statute itself or the statute's regulations. This will ensure that other statutes cannot simply override the tax confidentiality provisions of these three Acts without considering the heightened confidentiality of taxpayer information or consulting with the Ministry of Finance. For clarity, the proposed amendments will not affect the ability of the Office of the Information and Privacy Commissioner to access tax data for the purposes of sections 44(1) and 61(1) of the *Freedom of Information and Protection of Privacy Act*. These amendments will provide increased protection of taxpayer information from unintended disclosures, helping to ensure that taxpayers have confidence in the tax system and that their sensitive financial information will be appropriately protected from unintended disclosure.

3. Please advise:

a)	For which legislative session is the proposed legislation scheduled?	Current session: 42nd parliament, 2nd session (Spring 2021)	
b)	Do you have an RFL review (Cabinet Committee) date?	N/A	Date: N/A
c)	Has the Privacy, Compliance and Training Branch (PCT) reviewed any part of this legislative proposal 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 please attach a copy.	No	

Part 2 – OVERRIDE PROVISIONS

4. Does the proposed legislation involve a proposal to override or limit provisions of the Freedom of Information and Protection of Privacy Act (FOIPPA) or the Personal Information Protection Act (PIPA)?

Legislation Privacy Impact Assessment

<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
If yes, have you consulted with Ministry of Citizens' Services?			
<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Ministries are required to consult with the Policy and Legislation branch of the Ministry of Citizens' Services if considering legislation that would include an override of FOIPPA or PIPA. They can be contacted at IM.ITPolicy@gov.bc.ca .			

5. Does the proposed legislation involve a proposal to override or limit provisions of the Public Interest Disclosure Act (PIDA)?

<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
If yes, have you consulted with the Ministry of Attorney General?			
<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Ministries are required to consult with the Policy and Legislation Division of the Ministry of Attorney General if considering legislation that would include an override of PIDA or the Ombudsperson Act. PLD can be contacted at PLD@gov.bc.ca .			

Part 3 – PROTECTION OF PRIVACY

6. a) In the proposed legislation, what personal information, if any, is authorized to be collected, used or disclosed? Be as specific as possible.

There will be no changes to what personal information can be collected from taxpayers. The proposed legislation simply clarifies that officials with the Ministry of Finance's Policy and Legislative Division can use data that is already collected by the Ministry of Finance for developing and evaluating fiscal policy.

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

There will be no changes to the scope of taxpayer information being collected, but the proposed legislation clarifies that officials with the Ministry of Finance's Policy and Legislative Division can access/use existing data for the purposes of developing and evaluating fiscal policy.

The proposed amendments could also limit the scope of taxpayer information (including personal information) being disclosed under authorities in non-tax statutes by amending the *Employer Health Tax Act*, *Income Tax Act*, and *Speculation and Vacancy Tax Act* to provide that taxpayer information can only be disclosed under another statute if the statute is prescribed (and an information-sharing agreement is in place).

7. Collection of personal information

a)	Does the proposed legislation specifically authorize the collection of personal information?		
	Yes	<input checked="" type="checkbox"/>	No
If yes, please provide the rationale to support the collection noted above.			
b)	Will the personal information be collected directly from the individual the information is about?		
	Yes	<input type="checkbox"/>	No
If no, will the proposed legislation authorize the indirect collection of the personal information? Please specify.			
N/A – measure is focused on use.			

8. Use of personal information

a)	Does the proposed legislation specifically authorize the use of personal information?		
	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/>	No
If yes, please describe the use and provide the rationale for it.			
<p>The proposed legislation clarifies that the Ministry of Finance's Policy and Legislative Division can use taxpayer information collected under the various tax-related legislation for the purposes of developing and evaluating fiscal policy. It is anticipated that allowing the Ministry of Finance's Policy and Legislative Division will use this taxpayer information to improve the effectiveness of fiscal policy. As well, it may provide valuable information that can be used in conducting a more comprehensive GBA+ analysis before fiscal policies are implemented or to evaluate an existing fiscal policy.</p>			

9. Disclosure of personal information

a)	Does the proposed legislation specifically authorize the disclosure of personal information?		
	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/>	No
If yes, please provide the rationale to support the disclosure. Please also describe to whom the personal information is likely to be disclosed.			
<p>Taxpayer information (including personal information) collected under various tax-related legislation can be disclosed to Ministry of Finance officials or employees (but not contractors) in the Policy and Legislative Division for specific purposes related to developing or evaluating fiscal policies.</p>			



Legislation Privacy Impact Assessment

b)	Does the proposed legislation permit or require the disclosure of personal information outside Canada ? This includes information posted on the internet.		
	Yes (Please provide the rationale)	<input checked="checked" type="checkbox"/> X	No

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

No. The proposed legislation simply clarifies the Ministry of Finance's Policy and Legislative Division ability to use data for fiscal policy analysis. The Ministry of Finance will continue to manage the retention and disposal of the taxpayer information in accordance with legislative and procedural requirements.

11. Will the proposed legislation introduce a regulation-making power related to any of the above?
A new PIA will be required when the regulation is developed.

<input checked="checked" type="checkbox"/> X	Yes (Please explain)
There will be a new power to prescribe which statutes can override the <i>Employer Health Tax Act</i> , <i>Income Tax Act</i> , and <i>Speculation and Vacancy Tax Act</i> to access taxpayer information.	
<input type="checkbox"/>	No

Part 4 – Conclusion

This LPIA is based on the materials identified on page one. If there are any changes in scope from the original RFL you may need to complete a new LPIA. Please inform PCT if you make any changes to the scope.

LPIA Completed by:	Carol Whittome	Title:	Policy and Legislative Analyst	Date:	
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A summary of this LPIA will be uploaded to the Cabinet Operations SharePoint with PCT comments.

CIRMO may

- request further information about this proposal, including RFL materials
- request that a consultation draft of legislation be provided, once prepared by Legislative Counsel, for review by CIRMO



Legislation Privacy Impact Assessment

- recommend that the Information and Privacy Commissioner be briefed on the draft legislation before it is tabled in the Legislative Assembly.