



Finance

Freedom of Information and Protection of Privacy
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www.manitoba.ca

November 21, 2016

Re: Applications for Access under The Freedom of Information and Protection of Privacy Act (FIPPA) – Our File Number 73-16FIN and 74-16FIN.

Your FIPPA applications were received by Manitoba Finance on October 21, 2016, seeking access to the following records:

73-16FIN

"Please disclose for 2015-16 the total amount of tax revenues refunded or never issued due to tax exemptions on reserves, with dollar figures, including sales taxes, business income taxes, personal income taxes, tobacco taxes, and fuel taxes, and any other for which you may have records. Where estimates are made, please disclose the figures and methodology behind them. (This is similar to request 16-16FIN but for 2015-16)."

74-16FIN

"The economic purchase data of taxable goods purchased in, or shipped directly to, reserves of First Nations in Manitoba in 2014-15 and 2015-16."

With regard to 73-16FIN, please be advised that the information you requested is publicly available in the 2015-2016 Annual Report of Manitoba Finance. The Fuel Tax and Tobacco Tax exemptions are on page 15 of the Report which can be accessed online through: http://www.gov.mb.ca/finance/publications/pubs/annualrep/2015_16/finance.pdf. As per section 6(2) of FIPPA, the legislation does not apply to publicly available information.

Aside from Fuel Tax and Tobacco Tax exemption figures, Manitoba Finance does not have any further record that would be responsive to your request. When no records exist, a request is deemed to be refused as per subsection 12(1)(c)(i) of FIPPA. Accordingly, this portion of your request is hereby refused.

With regard to 74-16FIN, please be advised that the economic purchase data, or the data on which the rough estimate for the Retail Sales Tax exemption figure provided to you through FIPPA 16-16FIN was based, refers to the population, revenue and income figures for First Nations available from online sources, such as the Statistics Canada website. Sales records and documents supporting exemption for goods sold on or shipped to reserve locations are retained by the vendors, but are not reported to the department. Accordingly, section 6(2) of FIPPA applies.

Section 59(1) of FIPPA states that you may make a complaint about this decision respecting your application for access to the Manitoba Ombudsman. You have 60 days from the receipt of this letter to make a complaint on the prescribed form to:

Manitoba Ombudsman
750 – 500 Portage Avenue
Winnipeg MB R3C 3X1
(204) 982-9130 or 1-800-665-0531

Enc.

**Relevant provisions of
*The Freedom of Information & Protection of Privacy Act (FIPPA)***

Part does not apply to publicly available information

6(2) This Part does not apply to information that is available to the public free of charge or for purchase.

Contents of response

12(1) In a response under section 11, the head of the public body shall inform the applicant

- (c) if access to the record or part of the record is refused,
 - (i) in the case of a record that does not exist or cannot be located, that the record does not exist or cannot be located,