



Finance
Freedom of Information and Protection of Privacy
200-386 Broadway, Winnipeg, Manitoba R3C 3R6
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www.manitoba.ca

December 09, 2016

Re: Application for Access under The Freedom of Information and Protection of Privacy Act (FIPPA) – Our File Number 80-16FIN.

Your FIPPA application was received by Manitoba Finance on November 10, 2016, and seeks access to the following records:

“Please provide a listing numbers 1 thru 109 of the individual amounts of these Tax Credit Certificates. For example:

Number 1 - \$15, 000

No. 2

No. 3

No. 4.....

No. 109 - \$209,000

If it is easier for you to provide the information by tax certificate number rather than assigning numbers one thru 109, please feel free to do so.”

Please be advised that Manitoba Finance has reviewed your request and can confirm that it is in possession of a record responsive to your request, but since the record contains third party tax information and the information was collected for the purpose of collecting a tax, your request for access has been refused as per section 18(2) of FIPPA.

Further, as these are taxpayer records, such information is governed by subsections 241(1)(a)(b) of the Income Tax Act (of Canada) which prohibits the Government of Manitoba to provide access to any taxpayer information or to allow any person to have access to any taxpayer information. Clause 4.5(1) of the Tax Collection Agreement between the Federal Government of Canada and the Government of Manitoba compels Manitoba Finance to comply with section 241 of the Income Tax Act (Canada).

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)***

Tax return information

18(2) The head of a public body shall refuse to disclose to an applicant information about a third party that was collected on a tax return or for the purpose of determining tax liability or collecting a tax.

**Relevant provisions of
*Income Tax Act (Canada)***

Provision of information

241 (1) Except as authorized by this section, no official or other representative of a government entity shall

- (a) knowingly provide, or knowingly allow to be provided, to any person any taxpayer information;
- (b) knowingly allow any person to have access to any taxpayer information; or

**Relevant clause of
*the Canada-Manitoba Tax Collection Agreement***

Income Tax Act (Manitoba)

- 4.5 (1)** On the request of the Provincial Minister, the Minister of National Revenue will, only for purposes authorized under section 241 of the Federal Act or under the law of the Province, make available for examination by the Provincial Minister,
- (a) any taxpayer information that relates to the taxable income or taxable income earned in Canada, as the case may be, under the Federal Act and the tax payable under the Provincial Act in respect of each year comprising the Term of this Agreement, and
 - (b) any other information with respect to Assessments, collections and payments.