



**Finance**

Freedom of Information and Protection of Privacy  
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January 12, 2017

**Re: Application for Access under *The Freedom of Information and Protection of Privacy Act* (FIPPA) – Our File Number 82-16FIN.**

Your FIPPA application was received by Manitoba Finance on November 15, 2016, seeking access to the following records:

*“Please provide copies of all records, including e-mails, regarding the Federal-Provincial Committee on Taxation meetings on June 6 and 7, 2016. From April 1, 2016 to June 30, 2016.”*

On December 14, 2016 you were advised that Manitoba Finance will be taking an extension until January 15, 2016 to complete your request, as authorized under subsection 15(1)(c) of FIPPA.

Manitoba Finance has searched its files and can advise that your request has been granted in part. Enclosed is a copy of the paper presented by the Quebec Finance Department on their “Fight Against Tax Evasion” during the June 6-7, 2016 meetings. Further records were located by the department, but these are being withheld as information contained in the records is protected under exception to disclosure provisions of FIPPA:

Subsections 20(1)(a)(b)(e) protect the information that was provided explicitly or implicitly in confidence by Finance Canada, provinces and territories of Canada, and the Federal-Provincial-Territorial Committee on Taxation – an organization representing several governments.

Subsections 21(1)(a)(b)(e) protect the information whose disclosure could reasonably be expected to harm relations between Manitoba and the federal government, the government of other provinces or territories, or the Federal-Provincial Committee on Taxation – an organization representing several governments.

Subsection 23(1)(a) protects the advice, opinions and analyses developed by the department, while subsection 23(1)(c) protects the positions and plans that were developed for the purpose of negotiations by or on behalf of Manitoba, including the considerations that relate to those negotiations. It is the department’s considered decision to protect this information as releasing it may harm the free flow of decision-making in the department, as well as prejudice the negotiating position of the province.

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)***

**Information provided by another government to department or government agency**

20(1) The head of a department or government agency shall refuse to disclose information to an applicant if disclosure could reasonably be expected to reveal information provided, explicitly or implicitly, in confidence by any of the following or their agencies:

- (a) the Government of Canada;
- (b) the government of another province or territory of Canada;
- (e) an organization representing one or more governments; or

**Disclosure harmful to relations between Manitoba and other governments**

21(1) The head of a public body may refuse to disclose information to an applicant if disclosure could reasonably be expected to harm relations between the Government of Manitoba or a government agency and any of the following or their agencies:

- (a) the Government of Canada;
- (b) the government of another province or territory of Canada;
- (e) an organization representing one or more governments; or

**Advice to a public body**

23(1) The head of a public body may refuse to disclose information to an applicant if disclosure could reasonably be expected to reveal

- (a) advice, opinions, proposals, recommendations, analyses or policy options developed by or for the public body or a minister;
- (c) positions, plans, procedures, criteria or instructions developed for the purpose of contractual or other negotiations by or on behalf of the Government of Manitoba or the public body, or considerations that relate to those negotiations;