



Finance

Freedom of Information and Protection of Privacy
910-386 Broadway, Winnipeg, Manitoba R3C 3R6
T 204 945-1387 F 204 945-5051
www.manitoba.ca

October 8, 2009

Colin Craig
Canadian Taxpayers Federation
212 - 428 Portage Avenue
Winnipeg, MB R3C 0E2

Dear Mr. Craig:

Re: Application for Access under The Freedom of Information and Protection of Privacy Act (FIPPA) - (Our File No. 39-09)

Your FIPPA application to Finance was received on August 13, 2009 and on September 11, 2009 Finance took a 30-day extension to pull together the records in question. Your request seeks access to the following records:

"Please provide any information or lists on the products/services in Manitoba that are currently PST exempt, but are GST applicable.

Further, please include any documents (memos, house notes, briefing notes, emails, etc.) that include information on the issue of harmonizing the GST with the PST. Should cost estimate/revenue estimates exist, please include them."

On the first part of your request, we are pleased to enclose a list of PST-exempt products/services that would be HST applicable. This list does not take into account any potential rebates. For further information with respect to GST, we suggest you contact the federal government.

As per our conversation of September 30, 2009, I have refined your request to refer to records no older than five years, and records that are specifically focused on analysis (e.g. no media clippings).

Given that analysis records are protected by s.19(1)(b)(c)(d)(e) and 20(1)(a)(c)(e), I am prohibited from releasing them at this time. These records are further protected by the provisions of 23(1)(a)(b)(f). The first two provisions require, and the third allows, that we protect records that constitute confidences of Cabinet, affect Cabinet business, and/or any information provided in confidence by another government. The harm of disclosing information of this kind could undermine the ability of Cabinet to undertake policy and budgetary deliberations, decisions, impede the free flow of Cabinet advice and communications between staff and Ministers, and undermine the Province's on-going working relationship with the Government of Canada.

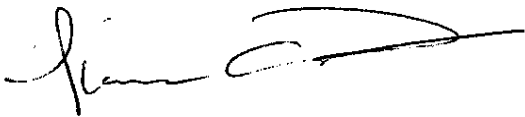
I have taken the liberty of enclosing a copy of the 2008 C.D. Howe Institute report, "Slicing the Pie: Federal Assistance for Provincial Sales Tax Reform", which provides analysis of HST and projections of fiscal impacts to provinces such as Manitoba. This analysis may assist you in your own research, and has been cited by the Minister of Finance on several occasions as being a useful resource until such time as Government were to finish its own analysis work.

Subsection 59(1) of *The Freedom of Information and Protection of Privacy Act* states that you may make a complaint about this decision respecting your request 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
1-800-665-0531

Please contact me at 945-1387 should you have any questions regarding this response.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ilana Dadds', with a long horizontal flourish extending to the right.

Ilana Dadds
Access and Privacy Officer

Harmonization – impact on Manitoba consumers

The following goods/services are not subject to PST, but could become taxable if a harmonized sales tax was implemented in Manitoba.

Goods

- New housing*
- Home heating products (electricity, natural gas, wood)
- Gasoline and diesel fuel
- Children's clothing and footwear
- Books
- Feminine hygiene products
- Vegetable and fruit plants, seeds and trees
- Organic fertilizers and topsoil
- Smoking cessation products

Services

- Personal services (e.g. hairdressing, manicure, pedicure, skin care, tanning, tattoo, piercing, hair removal/augmentation, cosmetic procedures and spa services)
- Construction services to real property (land and houses excluding mechanical/electrical systems)
 - Excavation, basements, foundation, piles and waterproofing
 - Concrete and asphalt work
 - Roofing and shingling including vents
 - Eaves troughs, soffits and fascia
 - Stucco, siding, plastering and other exterior finishing
 - Fencing and decks
 - Insulation
 - Masonry work
 - Drywall and paneling
 - Painting (interior/exterior homes/garages/fences)
 - Doors and windows including hardware and millwork
 - Flooring
 - Framing
- Real estate agency fees
- Funeral services
- Postal services
- Investment services, (portfolio management fees), financial planning, tax/estate planning
- Transportation (taxi, bus, rail, air, courier and delivery)
- Moving and storage
- Parking
- Towing
- Entertainment services (admission to theatre, movies, circus, fairs, sporting events, concerts, parks, zoos, swimming pools, skating rinks)
- Facility rentals (ice time, hall rentals)
- Golf fees and membership fees (health, fitness and golf clubs)
- Recreation lessons (dance, swimming, skating) and driving lessons
- Registration fees for recreational sports leagues and summer camps
- Lawn care services (cutting, fertilizing, raking, aerating)
- Landscaping and snow removal services

- Veterinary and kennel boarding services
- Campground rentals and park entry fees
- Tourism services (bur tours, travel agent's fees)
- Home cleaning.

Cabinet confidences

19(1) The head of a public body shall refuse to disclose to an applicant information that would reveal the substance of deliberations of Cabinet, including

- (b) discussion papers, policy analyses, proposals, advice or similar briefing material submitted or prepared for submission to Cabinet;
- (c) a proposal or recommendation prepared for, or reviewed and approved by, a minister for submission to Cabinet;
- (d) a record that reflects communications among ministers relating directly to the making of a government decision or the formulation of government policy; and
- (e) a record prepared to brief a minister about a matter that is before, or is proposed to be brought before, Cabinet or that is the subject of communications among ministers relating directly to government decisions or the formulation of government policy.

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;
- (c) a local public body;
- (e) an organization representing one or more governments.

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;
- (b) consultations or deliberations involving officers or employees of the public body or a minister;
- (f) information, including the proposed plans, policies or projects of a public body, the disclosure of which could reasonably be expected to result in disclosure of a pending policy or budgetary decision.