



First Nations Tax Commission  
Commission de la fiscalité des premières nations

# 2013-2014 Annual Report on the *Access to Information Act*

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# 1. Introduction

## (i) Purpose of the *Access to Information Act*

The purpose of the *Access to Information Act* is to provide a legal and enforceable right of public access to records that are under the control of those government institutions that are listed in its Schedule 1. The First Nations Tax Commission (FNTC) was added to that Schedule as part of the process that led to the adoption of the *First Nations Fiscal Management Act* (FMA) on March 23, 2005. The *Access to Information Act* is intended to complement and not replace existing procedures for access to government information. It is not intended to limit in any way access to the type of government information that is normally available to the general public.

## (ii) Preparation of the Annual Report

This annual report has been prepared in accordance with section 72 of the *Access to Information Act*, and outlines how FNTC has fulfilled its responsibilities under the *Access to Information Act* for the reporting period from April 1, 2013 to March 31, 2014.

## (iii) Tabling of the Annual Report

The FNTC's 2013-2014 Annual Report on the *Access to Information Act* will be tabled in Parliament in accordance with section 72 of the *Access to Information Act*.

## (iv) Mandate of the First Nations Tax Commission

The FNTC was established by federal legislation, the *First Nations Fiscal Management Act* (FMA), to provide for the regulation of First Nation property taxation. This Act, Bill C-20, was passed on March 23, 2005, and also created two other institutions: the First Nations Financial Management Board (FNFMB) and the First Nations Finance Authority (FNFA). At this time consequential amendments were made to the *Access to Information Act* to allow its application to the FNTC and the FNFMB. As such, the FNTC maintains openness, promotes transparency and assists any Canadian citizen the right to access FNTC's information.

In 1988, amendments to the *Indian Act* extended the taxing powers of First Nations to their interests in conditionally surrendered or "designated" lands. This First Nation-led change to the *Indian Act* gave First Nations broad new powers to tax the interests within the reserve, thereby establishing their jurisdiction, creating economic development opportunities and providing a basic tool for self-government. The FMA builds upon this work.

The FNTC's primary objective is to ensure that the First Nation property tax system is administratively efficient, harmonized with the various regions in the country, and considers the

interests of on-reserve taxpayers. The FMA establishes the FNTC as a statute-based service agency for First Nations exercising the approval of local revenue laws.

The FNTC represents the collective interests of First Nations and taxpayers and promotes economic development by enhancing the administrative efficiency and stability of the First Nation property tax system. The FNTC's chief aims are to expand First Nation taxation jurisdiction and increase investment and the value of real property tax on reserve. It also ensures the effective administration of the tax system while protecting its integrity by reconciling the interests of First Nation tax authorities, and taxpayers, thus creating benefits to all.

## 2. Administration/Structure

To fulfill the FNTC's responsibilities with respect to the *Access to Information Act*, the FNTC has developed an infrastructure (information management, security and Access to Information and Privacy policies and procedures) to support the FNTC's general operations and the administration of its Access to Information program.

The FNTC Access to Information and Privacy (ATIP) Office is part of the Corporate Services business line. There are three full-time employees who are dedicated part time to the Access to Information activities and three consultants and agency personnel who provide assistance and guidance when required.

## 3. Delegation Order

The FNTC has no delegation order, as the powers and responsibilities under the *Access to Information Act* have been retained exclusively by the Head of the Institution, the Chief Commissioner.

## 4. Interpretation of the Statistical Report 2013-2014

A copy of the FNTC's Statistical Report on the *Access to Information Act* is included in Appendix A of this Annual Report.

### (i) Requests under the *Access to Information Act*

No requests under the *Access to Information Act* were received during the reporting period.

### (ii) Requests closed during the reporting period

No requests were closed during the reporting period.

There is nothing to report in relation to exemptions, exclusions, format of information released, complexity, deemed refusals, and requests for translation.

(iii) Extensions

No extensions were taken during the reporting period.

(iv) Fees

There is nothing to report in relation to fees.

(v) Consultations received from other institutions and organizations

During the reporting period, the FNTC received no consultations from other institutions and organizations.

(vi) Completion time of consultations on Cabinet confidences

No consultations on Cabinet confidences on the application of section 69 of the *Access to Information Act* were sent to the Cabinet Confidences Section of the Privy Council Office.

(vii) Resources related to the *Access to Information Act*

During the reporting period, the costs related to the administration of the *Access to Information Act* incurred by the ATIP Office totalled \$32,150. \$25,000 was paid for salaries of three full-time employees dedicated part time to ATI activities, and \$7,150 was paid for goods and services that included training and publications.

## 5. Access to Information Training and Education

During this reporting period, two employees participated in one training course with Yvon Gauthier Info-Training Inc. in Ottawa, on matters relating both to the *Access to Information Act* and the *Privacy Act*. Two employees also participated in the Canadian Access and Privacy Association's Annual Conference in Ottawa, on matters relating both to the *Access to Information Act* and the *Privacy Act*.

## 6. Policies, Guidelines and Procedures

During this reporting period no new policies, guidelines or procedures were implemented.

## 7. Key Issues Raised as a Result of Complaints and/or Investigations

No complaints were received and no audits or investigations were undertaken during the reporting period.

## 8. Monitoring Of Time to Process Access to Information Requests

No monitoring of time to process Access to Information requests was conducted during the reporting period.

Appendix A. Statistical Report on the *Access to Information Act*



Appendix B. Supplementary Reporting - *Access to Information Act*