



First Nations Tax Commission
Commission de la fiscalité des premières nations

2013-2014 Annual Report on the *Privacy Act*

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Table of Contents

1. Introduction	4
(i) Purpose of the <i>Privacy Act</i>	4
(ii) Preparation of the Annual Report	4
(iii) Tabling of the Annual Report	4
(iv) Mandate of the First Nations Tax Commission	4
2. Administration/Structure	5
3. Delegation Order	5
4. Interpretation of the Statistical Report 2013-2014	5
(i) Requests under the <i>Privacy Act</i>	5
(ii) Requests closed during the reporting period	5
(iii) Disclosure under subsection 8(2)	6
(iv) Requests for correction of personal information and notations	6
(v) Extensions	6
(vi) Consultations received from other institutions and organizations	6
(vii) Completion time of consultations on Cabinet confidences	6
(viii) Resources related to the <i>Privacy Act</i>	6
5. Privacy Training and Education	6
6. Policies, Guidelines and Procedures	6
7. Key Issues Raised as a Result of Privacy Complaints and/or Investigations	7
8. Monitoring of Time to Process Privacy Requests	7
9. Material Privacy Breaches	7
10. Privacy Impact Assessments (PIA)	7
11. Disclosures made pursuant to 8(2)(m) of the <i>Privacy Act</i>	7
Appendix A. Statistical Report on the <i>Privacy Act</i>	8
Appendix B. Supplementary Reporting – <i>Privacy Act</i>	9

1. Introduction

(i) Purpose of the *Privacy Act*

The purpose of the *Privacy Act* is to govern the collection, use, disclosure/sharing, accuracy, protection, retention and disposition of personal information by federal government institutions that are listed in its Schedule 1. The *Privacy Act* also grants individuals a right to request access to their personal information and the right to request the correction of that personal information. 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.

(ii) Preparation of the Annual Report

This annual report has been prepared in accordance with section 72 of the *Privacy Act* and outlines how the FNTC has fulfilled its responsibilities under the *Privacy 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 *Privacy Act* will be tabled in Parliament in accordance with section 72 of the *Privacy 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 *Privacy 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 their respective personal information which is under the control of the FNTC. It also commits to adequately protect their personal information and to conduct its activities in compliance with the *Privacy Act* and the generally accepted privacy principles.

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 various regions in the country, and considers the

interests of on-reserve taxpayers. The FMA establishes 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 *Privacy 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 Privacy 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 Privacy 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 *Privacy 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 *Privacy Act* is included in Appendix A of this Annual Report.

(i) Requests under the *Privacy Act*

There were no requests under the *Privacy Act* 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 disposition and completion time, exemptions, exclusions, format of information released, complexity, deemed refusals, and requests for translation.

(iii) Disclosure under subsection 8(2)

No disclosures were made under paragraphs 8(2)(e) and 8(2)(m) of the *Privacy Act* during the reporting period.

(iv) Requests for correction of personal information and notations

There were no requests for correction of personal information during the reporting period.

(v) Extensions

No extensions were taken during the reporting period.

(vi) Consultations received from other institutions and organizations

No consultations were received from other institutions and organizations during the reporting period.

(vii) Completion time of consultations on Cabinet confidences

No consultations on the application of section 70 of the *Privacy Act* were sent to the Cabinet Confidences Section of the Privy Council Office.

(viii) Resources related to the *Privacy Act*

During the reporting period, the costs related to the administration of the *Privacy Act* incurred by the ATIP Office totalled \$13,575. \$10,000 was paid for salaries of three full-time employees dedicated part time to Privacy activities, and \$3,575 was paid for goods and services that included training and publications.

5. Privacy 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, FNTC implemented new policies, guidelines and procedures to comply with the Treasury Board of Canada Secretariat's new *Info Source* decentralized publishing requirements.

7. Key Issues Raised as a Result of Privacy 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 Privacy Requests

No monitoring of time to process Privacy requests and requests for the correction of personal information was conducted during the reporting period.

9. Material Privacy Breaches

No material privacy breaches occurred during the reporting period.

10. Privacy Impact Assessments (PIA)

The FNTC did not complete any PIAs during the reporting period.

11. Disclosures made pursuant to 8(2)(m) of the *Privacy Act*

No disclosures were made under paragraph 8 (2)(m) of the *Privacy Act* during the reporting period.

Appendix A. Statistical Report on the *Privacy Act*

Appendix B. Supplementary Reporting – *Privacy Act*