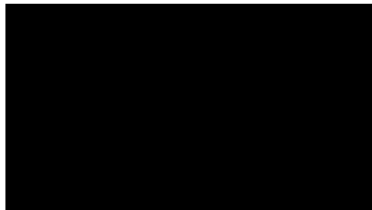


September 5, 2018



Re: Your request for access to information under Part II of the *Access to Information and Protection of Privacy Act* [Our File #: FIN-75-2018]

On August 6, 2018, the Department of Finance received your access to information request for the following:

“This information may be in the Department of Finance. Information related to a review of the provincial tax system completed or conducted in 2008.”

This is to advise that your request for access to the above noted information has been denied. The information requested was created to support the 2008 Provincial Budget, which is a Cabinet decision-making process. As such, the requested records were created during the process of developing a submission for Cabinet. In accordance with the Access to Information and Protection of Privacy Act, 2015 (the Act) this information is therefore a cabinet record and access must be denied in accordance with the following exception to disclosure:

Cabinet Confidences:

27. (1) In this section, "cabinet record" means

- (a) advice, recommendations or policy considerations submitted or prepared for submission to the Cabinet
- (g) a record created for or by a minister for the purpose of briefing that minister on a matter for the Cabinet;
- (h) a record created during the process of developing or preparing a submission for the Cabinet

(2) The head of a public body shall refuse to disclose to an applicant

- (a) a cabinet record

Please be advised that you may ask the Information and Privacy Commissioner to review the processing of your access request, as set out in section 42 of the Access to Information and Protection of Privacy Act (the Act). A request to the Commissioner must be made in writing within 15 business days of the date of this letter or within a longer period that may be allowed by the Commissioner. The address and contact information of the Information and Privacy Commissioner is as follows:

Office of the Information and Privacy Commissioner
2 Canada Drive
P. O. Box 13004, Stn. A
St. John's, NL. A1B 3V8

Telephone: (709) 729-6309
Toll-Free: 1-877-729-6309
Facsimile: (709) 729-6500

You may also appeal directly to the Supreme Court Trial Division within 15 business days after you receive the decision of the public body, pursuant to section 52 of the Act.

Please be advised that the response will be published following a 72-hour period after the response is sent electronically to you or five business days in the case where records are mailed to you. It is the goal to have the responsive records posted to the Completed Access to Information Requests website within one business day following the applicable period of time. Please note that requests for personal information will not be posted online.

If you have any further questions, please feel free to contact the undersigned by telephone at 709-729-2082, or by email at bethbartlett@gov.nl.ca.

Sincerely,

A handwritten signature in blue ink that reads "Beth Bartlett".

Beth Bartlett, CIAPP-C
ATIPP Coordinator