May 17, 2018

Re: Your request for access to information under Part II of the Access to Information and Protection of Privacy Act [Our File #: FIN-58-2018]

On April 26, 2018, the Department of Finance received your access to information request for the following:

“The criteria (clauses, description, exemption, etc.) which identifies which Insurance Plans are subject to/excluded from the NL Government’s 15% tax”

The Department of Finance wishes to advise that the above requested information is publically available for your review at the following websites:

- Sections 91.1(1); 91.1(2); and 91.1(3) of the Revenue Administration Act at: http://www.assembly.nl.ca/Legislation/sr/statutes/r15-01.htm
- Sections 64.4; 64.5; and 64.7 of the Revenue Administration Regulations at: http://www.assembly.nl.ca/Legislation/sr/regulations/rc110073.htm#64_5
- Additionally please refer to questions 1-2; 6-7; and 13-14 of the Frequently Asked Questions – Retail Sales Tax on Insurance Premiums at: http://www.fin.gov.nl.ca/fin/faq/faq_retail_sales_tax_on_ins premiums.html

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

P.O. Box 8700, St. John's, NL, Canada A1B 4J6 t 709.729.2082 f 709.729.2070
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 this 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 response 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,

Beth Bartlett
ATIPP Coordinator