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-59-2018]

On May 3, 2018, the Department of Finance received your access to information request for the following:

“In 2016, the Provincial Government (Dept of Finance) imposed a 15% tax on Retiree Benefits/Health Benefits on SENIORS. Request: Any and all research completed, consulted by the Department as a justification for this tax on SENIORS.”

The Department of Finance wishes to advise that it has no responsive records to your request. The Department has no such records because the 15% Provincial Retail Sales Tax (RST) does not apply to health insurance premiums or retiree benefits. This RST is applied to insurance premiums related to property, risk, peril, or events in the Province of Newfoundland and Labrador with the following exemptions noted, as defined per the Insurance Companies Act:

- accident and sickness insurance,
- life insurance,
- marine insurance, and
- surety, guarantee or fidelity type insurance.

The Access to Information and Protection of Privacy Act (the Act) requires us to provide an advisory response within 10 days of receiving the request. As this request has been completed prior to day 10, this letter also serves as our Advisory Response.

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:

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