

**REPORT WITH RESPECT TO THE APPLICATION
FOR REVIEW OF ██████████ IN RELATION TO INFORMATION
REQUESTED FROM SASKATCHEWAN FINANCE**

1. ██████████ (the Applicant) resides at ██████████, in the Province of Saskatchewan. She completed an Access to Information Request Form and submitted same to the Minister of Finance of the Province of Saskatchewan, (the Respondent). The Access to Information Request Form was received by the Respondent March 21, 2001. The information requested by the Applicant of the Respondent was described in the form as follows:

“Stores in Saskatchewan with “Remote” Store Status.”

2. By letter dated March 26, 2001, the Respondent advised the Applicant that her Access to Information Request was denied. The relevant portion of that letter reads as follows:

“Section 13(1)(a) of *The Freedom of Information and Protection of Privacy Act* states in part as follows:

“13(1) A head shall refuse to give access to information contained in a record that was obtained in confidence, implicitly or explicitly, from:

(a) the Government of Canada or its agencies, Crown corporations or other institutions;

unless the government or institution from which the information was obtained consents to the disclosure or makes the information public.”

The information you have requested falls within this section of the Act. We have contacted the Canada Revenue and Customs Agency, the federal government agency that supplied this information to us, and do not have their authorization to release the document.”

3. The Applicant duly filed with me on June 18, 2001 a Request for Review. In her Request for Review the Applicant outlined the details of her Request in the following words:

“Listing of all Remote Stores in Saskatchewan same as me.
We are a Remote Store.”

4. By letter dated July 9, 2001, I formally advised the Respondent of my intention to conduct the requested Review. At the same time, I asked the Respondent to provide to me the "listing of the Remote Stores in Saskatchewan, together with a copy of any and all documents upon which you rely in support of the application of Section 13(1)(a) of The Freedom of Information and Protection of Privacy Act".

5. By letter dated July 11, 2001, the Respondent provided me with copies of the following documentation:

- A copy of a faxed list of stores with remote status dated February 16, 2000, provided to Saskatchewan Revenue Division by the federal government;
- An internal memorandum dated February 18, 2000 from Allan Lauer (Saskatchewan Finance Revenue Division, Yorkton Office) transmitting the above information to Jim Nelson, Director, Audit Branch (Saskatchewan Finance Revenue Division);
- A document containing a series of three e-mails of March, 2001 between federal government employees and federal and provincial employees respecting [REDACTED] request; and,
- A copy of the Memorandum of Understanding (MOU) between the federal government and the Province under which the federal government the list of stores to us.

6. I have perused the copies of the documents that have been provided to me. The Memorandum of Understanding entered into between the Government of Canada and the Government of the Province of Saskatchewan dated March 15, 1999 contains a provision respecting the confidentiality of information provided to the Government of Saskatchewan by Revenue Canada. Paragraph 10 of that Memorandum of Understanding provides as follows:

- "10. Information received by Saskatchewan from Revenue Canada will be treated as confidential by Saskatchewan and will be granted the protection from disclosure provided for under the laws of Saskatchewan and of Canada."

7. In my view, this situation is covered by the provisions of Section 13(1)(a) of *The Freedom of Information and Protection of Privacy Act*, (the Act). This Section provides as follows:

“13(1) A head shall refuse to give access to information contained in a record that was obtained in confidence, implicitly or explicitly, from:

(a) the Government of Canada or its agencies, Crown corporations or other institutions;”

8. Paragraph 10 of the Memorandum of Understanding specifically provides that information received by Saskatchewan from Revenue Canada will be treated as confidential by Saskatchewan. The copies of materials provided to me by the Respondent in its letter of July 11, 2001 establish that the list of Remote Stores was provided to Saskatchewan by the Revenue division of the Federal Government and is therefore subject to the confidentiality provisions of the Memorandum of Understanding.

9. The Government of Canada has not consented to the disclosure of this information and the provisions of Section 13(1)(a) of the Act prevent the Respondent from providing the information to the Applicant.

10. I therefore recommend that the Respondent not disclose the information respecting Remote Stores to the Applicant.

11. Dated at Regina, in the Province of Saskatchewan, this 20th day of July, 2001.

GERALD L. GERRAND, Q.C.
Commissioner of Information
and Privacy for Saskatchewan