



First Nations Tax Commission
Commission de la fiscalité des premières nations

2023-2024 Annual Report on the *Access to Information Act*

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Introduction

(i) Purpose of the *Access to Information Act*

The *Access to Information Act* (the “*ATIA*”) provides a legal and enforceable right of public access to records that are under the control of those government institutions listed in Schedule 1 to that Act. The First Nations Tax Commission (“FNTC”, or the “Commission”) was added to Schedule 1 as part of the process that led to the adoption of the *First Nations Fiscal Management Act* (*FMA*) on March 23, 2005. The *ATIA* complements existing procedures for access to government information. It is not intended to limit access to the type of government information that is normally available to the general public.

(ii) Preparation of the Annual Report

This annual report has been prepared in accordance with section 94 of the *Access to Information Act*, and outlines how FNTC has fulfilled its responsibilities under the *Access to Information Act* for the reporting period from April 1, 2023 to March 31, 2024. The FNTC did not have any non-operational subsidiaries during this reporting period.

(iii) Tabling of the Annual Report

The FNTC’s 2022-2023 Annual Report on the *Access to Information Act* will be tabled in Parliament in accordance with section 94 of the *Access to Information Act*.

(iv) Mandate of the First Nations Tax Commission

The FNTC was established under the *First Nations Fiscal Management Act* (the “*FMA*”), to provide for the regulation of First Nation property taxation on reserve lands. The *FMA* was passed as Bill C-20 on March 23, 2005. In addition to the FNTC, the *FMA* created two other institutions: the First Nations Financial Management Board (FNFMB) and the First Nations Finance Authority (FNFA). Concurrent amendments were made to the *ATIA* so that it applied to the FNTC and the FNFMB. The FNTC supports openness and transparency and helps Canadian citizens and permanent residents exercise their right of access to the FNTC’s information.

In 1988, First Nation-led amendments to the *Indian Act* extended First Nations’ ability to tax interests in conditionally surrendered, or “designated”, reserve lands. Pursuant to the amendments, First Nations assumed greater jurisdiction, and with it, broad new powers to tax a variety of assessable interests held within reserve lands, creating a basic tool for self-government, and expanding economic development opportunities. The *FMA* supports First Nation jurisdiction and builds upon this work.

The FNTC’s primary objective is to ensure that the First Nation property tax system is administratively efficient, is harmonized across the various regions in the country, and considers

the interests of on-reserve taxpayers. The *FMA* established the FNTC as a statute-based service agency to support First Nations' jurisdiction to create and enforce 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 on First Nations lands. It also ensures the effective administration of the property tax system while protecting its integrity by reconciling the interests of First Nation tax authorities and taxpayers, thus creating benefits to all.

Administration/Structure

The FNTC Access to Information and Privacy (ATIP) Office is part of the Commission's Corporate Services business line and comprises two full-time employees who are dedicated part-time to Access to Information activities and one consultant, to provide assistance and guidance when appropriate.

To fulfill its responsibilities under the *ATIA*, the FNTC has developed infrastructure (including policies and procedures covering information management, security and Access to Information and Privacy). That infrastructure supports the Commission's ATIP Office, the Commission's operations generally, and the administration of its Access to Information program.

Delegation Order

The Chief Commissioner is the Chief Executive Officer of the FNTC. The FNTC's Delegation Order for the *ATIA* and the *Privacy Act* authorizes certain officers and employees of the FNTC to exercise signing authorities or to perform certain of the Chief Commissioner's powers, duties or functions under those Acts. A copy of the FNTC's Delegation of Authority is included in this report as Appendix A.

Interpretation of the Statistical Report 2023-2024

The FNTC's Statistical Report on the *Access to Information Act* for 2023-2024 can be found in Appendix B.

During the reporting period, the FNTC received one (1) formal request under the *ATIA*,

The key data for the past five reporting periods is presented in the summary table below (Figure 1)

Figure 1 – Summary of key data

Further interpretation of the FNTC's 2023-2024 statistical report is as follows:

Details	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Formal requests received under the <i>Access to Information Act</i>	1	1	0	1	1
Requests completed during the reporting period	1	1	0	0	0
Number of pages processed	0	0	0	0	0
Informal requests	1	0	1	0	0
Consultations received from other Government of Canada institutions and organizations	3	2	2	2	0
Complaints and Investigations	0	0	0	0	1

(i) *Requests under the Access to Information Act*

One (1) formal request was received under the *Access to Information Act* during the reporting period.

(ii) *Requests closed during the reporting period*

No requests were closed during the reporting period.

Disposition and completion time

There is nothing to report in relation to disposition and completion time during the reporting period.

Exemptions

No exemptions were claimed during the reporting period.

Relevant pages processed and disclosed

No pages were processed and disclosed during the reporting period.

(iii) Extensions

No extensions were taken during the reporting period.

(iv) Fees

No fees were collected during the reporting period.

(v) Consultations received from other institutions and organizations

No consultation requests were received during the reporting period.

(vi) Completion time of consultations on Cabinet confidences

There were no consultations on Cabinet confidences during the reporting period.

(vii) Complaints and investigations

The FNTPC received one (1) complaint and one (1) notice of intention to investigate during the reporting period.

(viii) Court action

There were no court actions during the reporting period.

(ix) Resources related to the *Access to Information Act*

During the reporting period, the costs related to the administration of the *ATIA* incurred by the ATIP Office totalled \$124,652. The sum of \$66,422 was paid for salaries of two full-time employees dedicated part-time to ATI activities, and \$58,230 was paid for goods and services that included training and policy and procedures development.

Access to Information Training and Education

During the reporting period, the FNTC delivered training to all new employees regarding its policies, procedures, and legal obligations under the *Access to Information Act*.

Policies, Guidelines and Procedures

During the reporting period, no new or revised institution-specific policies, guidelines or procedures were implemented during the reporting period.

Proactive Publication under Part 2 of the *Access to Information Act*

The First Nations Tax Commission is a government institution defined under section 3 the *ATIA* and is required to publish travel expenses and hospitality expenses as well as table reports in Parliament under sections 82, 83 and 84 of the *ATIA*.

Figure 2 – Proactive Publication Requirements Table

Legislative Requirement	Section	Publication Timeline	Institutional Requirement
All Government Institutions as defined in section 3 of the <i>Access to Information Act</i>			
Travel Expenses	82	Within 30 days after the end of the month of reimbursement	Yes
Hospitality Expenses	83	Within 30 days after the end of the month of reimbursement	Yes
Reports tabled in Parliament	84	Within 30 days after tabling	Yes
Government entities or Departments, agencies, and other bodies subject to the Act and listed in Schedules I, I.1, or II of the <i>Financial Administration Act</i>			
Contracts over \$10,000	86	Q1-3: Within 30 days after the quarter Q4: Within 60 days after the quarter	No
Grants & Contributions over \$25,000	87	Within 30 days after the quarter	No
Packages of briefing materials prepared for new or incoming deputy heads or equivalent	88(a)	Within 120 days after appointment	No

Titles and reference numbers of memoranda prepared for a deputy head or equivalent, that is received by their office	88(b)	Within 30 days after the end of the month received	No
Packages of briefing materials prepared for a deputy head or equivalent's appearance before a committee of Parliament	88(c)	Within 120 days after appearance	No
Government institutions that are departments named in Schedule I to the <i>Financial Administration Act</i> or portions of the core public administration named in Schedule IV to that Act (i.e. government institutions for which Treasury Board is the employer)			
Reclassification of positions	85	Within 30 days after the quarter	No
Ministers			
Packages of briefing materials prepared by a government institution for new or incoming ministers	74(a)	Within 120 days after appointment	No
Titles and reference numbers of memoranda prepared by a government institution for the minister, that is received by their office	74(b)	Within 30 days after the end of the month received	No
Package of question period notes prepared by a government institution for the minister and in use on the last sitting day of the House of Commons in June and December	74(c)	Within 30 days after last sitting day of the House of Common in June and December	No
Packages of briefing materials prepared by a government institution for a minister's appearance before a committee of Parliament	74(d)	Within 120 days after appearance	No
Travel Expenses	75	Within 30 days after the end of the month of reimbursement	No
Hospitality Expenses	76	Within 30 days after the end of the month of reimbursement	No
Contracts over \$10,000	77	Q1-3: Within 30 days after the quarter Q4: Within 60 days after the quarter	No

Ministers' Offices Expenses *Note: This consolidated report is currently published by TBS on behalf of all institutions.	78	Within 120 days after the fiscal year	No
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Travel and hospitality expenses are published on the FNTC's website at this link:
<https://fntc.ca/access-privacy/>.

The FNTC has not published travel or hospitality expenses on its website within the legislated timelines. The FNTC is in the process of developing a process to ensure that proactive disclosures are published within those timelines.

Initiatives and Projects to Improve Access to Information

No initiatives or projects were undertaken to improve access to personal information or the management of personal information under the *Access to Information Act* during the reporting period.

Key Issues Raised as a Result of Complaints and/or Investigations

No complaints were received, and no audits or investigations were concluded during the reporting period.

Monitoring of Time to Process Access to Information Requests

During the reporting period, the FNTC did not conduct any monitoring of time to process access to information requests.

Appendix A.
First Nations Tax Commission Delegation of Authority

FIRST NATIONS TAX COMMISSION

**COMMISSION DE LA FISCALITÉ
DES PREMIÈRES NATIONS**

December 8, 2014

DELEGATION OF AUTHORITY

**ACCESS TO INFORMATION ACT
AND PRIVACY ACT**

DÉLÉGATION DE POUVOIRS

**LOI SUR L'ACCÈS À L'INFORMATION
ET LOI SUR LA PROTECTION DES
RENSEIGNEMENTS PERSONNELS**

I, the undersigned, Chief Commissioner, pursuant to Section 73 of the *Access to Information Act* and Section 73 of the *Privacy Act*, hereby authorize those officers and employees of the First Nations Tax Commission occupying the positions identified within the attached schedule to exercise signing authorities or perform any of the Chief Commissioner's powers, duties or functions specified therein.

Je, soussignée, Commissaire en Chef, conformément à l'article 73 de la *Loi sur l'accès à l'information*, et à l'article 73 de la *Loi sur la protection des renseignements personnels*, autorise par la présente les agents et les employés de la Commission de la fiscalité des Premières nations occupant les postes identifiés dans l'annexe ci-jointe à assumer au nom du Commissaire en Chef les pouvoirs de signature et les attributions, fonctions et pouvoirs qui y sont spécifiés.

Dated at Ottawa this 9th day of Dec, 2014.

Fait à Ottawa ce jour de 2014.



Chief Commissioner

*First Nations Tax Commission - Commission de la fiscalité des Premières nations
Delegation Instrument / Document officiel de délégation*

Delegation of Authority Under the Access to Information Act							
Subject	ATI Act Section	Position / Title					
		Chief Executive Officer	Deputy Chief Commiss- ioner	Chief Operating Officer	ATIP Coordi- nator		
Notice where access granted	7	●	●	●	●		
Transfer of request	8(1)	●	●	●	●		
Extension of Time Limits	9(1)	●	●	●	●		
Notice of extension to Commissioner	9(2)	●	●	●	●		
Notice where access refused	10(1) & (2)	●	●	●			
Payment of additional fees	11(2)	●	●	●	●		
Payment of fees for EDP record	11(3)	●	●	●	●		
Deposit	11(4)	●	●	●	●		
Notice of fee payment	11(5)	●	●	●	●		
Waiver or refund of fees	11(6)	●	●	●	●		
Translation	12(2)	●	●	●	●		
Conversion to alternate format	12(3)	●	●	●	●		
Refuse access - Information obtained in confidence from another government	13 (1)	●	●	●	●		
Grant access – information obtained in confidence from another government	13 (2)	●	●	●			
Refuse access - federal-provincial affairs	14	●	●	●			
Refuse access - international affairs, defence	15(1)	●	●	●			
Refuse access - law enforcement and investigation	16(1)	●	●	●			
Refuse access - security information	16(2)	●	●	●			
Refuse access - policing services for provinces or municipalities	16(3)	●	●	●			
Refuse access - safety of individuals	17	●	●	●			
Refuse access - economic interests of Canada	18	●	●	●			
Refuse access - another person's information	19(1)	●	●	●			
Disclose personal information	19(2)	●	●	●			
Refuse access - third party information	20(1)	●	●	●			
Disclose testing methods	20(2)&(3)	●	●	●			
Disclose third party information	20(5)	●	●	●			
Disclose in public interest	20(6)	●	●	●			
Refuse access - advice etc.	21	●	●	●			
Refuse access - tests and audits	22	●	●	●			

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Delegation Instrument / Document officiel de délégation*

Refuse access - solicitor-client privilege	23	•	•	•			
Refuse access - prohibited information	24(1)	•	•	•			
Disclose information not subject to exemption or exclusion	25	•	•	•	•		
Refuse access - information to be published	26	•	•	•			
Notice to third parties	27(1)	•	•	•	•		
Extension of time limit	27(4)	•	•	•	•		
Notice of third party disclosure	28(1)	•	•	•			
Waiving obligation for third party to make representations in writing	28(2)	•	•	•	•		
Disclosure of record	28(4)	•	•	•			
Disclosure on Commissioner's recommendation	29(1)	•	•	•			
Notice of intention to investigate	32	•	•	•			
Notice to third party	33	•	•	•			
Right to make representations	35(2)	•	•	•	•		
Findings and recommendations of the Information Commissioner	37(1)(b)	•	•	•			
Access given to complainant	37(4)	•	•	•			
Notice to third party of court action	43(1)	•	•	•			
Notice to person who requested record	44(2)	•	•	•	•		
Special rules for hearings	52(2)	•	•	•			
Ex parte representations	52(3)	•	•	•			
Excluded information	69	•	•	•			
Exempt information severed from manuals made available to the public	71(2)	•	•	•			

**Delegation of Authority Under the
Access to Information Regulations**

Subject	ATI Regulations Section	Position / Title					
		Chief Executive Officer	Deputy Chief Commissioner	Chief Operating Officer	ATIP Coordinator		
Transfer of requests	6	•	•	•	•		
Examination of records	8	•	•	•	•		

Délégation de pouvoirs en vertu de la Loi sur l'accès à l'information							
Sujet	Article de la LAI	Poste / Titre					
		Chef de la direction	Vice- président	Chef des opéra- tions	Coordon- nateur AIPRP		
Notification de communication accordée	7	•	•	•	•		
Transmission de la demande	8(1)	•	•	•	•		
Prorogation du délai	9(1)	•	•	•	•		
Avis au Commissaire concernant la prorogation	9(2)	•	•	•	•		
Refus de communication	10(1) & (2)	•	•	•			
Versement de frais supplémentaires	11(2)	•	•	•	•		
Versement de frais pour document informatisé	11(3)	•	•	•	•		
Acompte	11(4)	•	•	•	•		
Avis de versement	11(5)	•	•	•	•		
Dispense/remboursement de frais	11(6)	•	•	•	•		
Traduction	12(2)	•	•	•	•		
Transfert sur un support de substitution	12(3)	•	•	•	•		
Refus de divulgation - Renseignements obtenus à titre confidentiel d'un autre gouvernement	13(1)	•	•	•	•		
Divulgation - Renseignements obtenus à titre confidentiel d'un autre gouvernement	13(2)	•	•	•			
Refus de divulgation – affaires fédérales-provinciales	14	•	•	•			
Refus de divulgation – affaires internationales et défense	15(1)	•	•	•			
Refus de divulgation – enquêtes, application de la Loi	16(1)	•	•	•			
Refus de divulgation – renseignements sur la sécurité	16(2)	•	•	•			
Refus de divulgation- fonctions de police provinciale ou municipale	16(3)	•	•	•			
Refus de divulgation – sécurité des individus	17	•	•	•			
Refus de divulgation – intérêts économiques du Canada	18	•	•	•			
Refus de divulgation – renseignements personnels d'un tiers	19(1)	•	•	•			
Divulgation de renseignements personnels	19(2)	•	•	•			
Refus de divulgation – renseignements de tiers	20(1)	•	•	•			
Divulgation des méthodes pour les essais	20(2)&(3)	•	•	•			

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Divulgence des renseignements de tiers	20(5)	•	•	•		
Divulgence dans l'intérêt public	20(6)	•	•	•		
Refus de divulgation – avis etc.	21	•	•	•		
Refus de divulgation – examens et vérifications	22	•	•	•		
Refus de divulgation – secret professionnel des avocats	23	•	•	•		
Refus de divulgation – renseignements interdits	24(1)	•	•	•		
Divulgence de renseignements prélevés	25	•	•	•	•	
Refus de divulgation – pour publication	26	•	•	•		
Avis aux tiers	27(1)	•	•	•	•	
Prorogation de délai	27(4)	•	•	•	•	
Avis concernant la divulgation des renseignements de tiers	28(1)	•	•	•		
Observations écrites	28(2)	•	•	•	•	
Divulgence du document	28(4)	•	•	•		
Divulgence suite à la recommandation du Commissaire	29(1)	•	•	•		
Avis d'enquête	32	•	•	•		
Avis au tiers	33	•	•	•		
Secret des enquêtes / Droit de présenter des observations	35(2)	•	•	•	•	
Conclusions et recommandations du Commissaire à l'Information	37(1)b)	•	•	•		
Divulgence accordée	37(4)	•	•	•		
Avis aux tiers concernant le recours à la Cour	43(1)	•	•	•		
Avis à la personne qui a fait la demande	44(2)	•	•	•	•	
Règles spéciales pour l'audition	52(2)	•	•	•		
Présentation d'arguments en l'absence d'une partie	52(3)	•	•	•		
Renseignements exclus	69	•	•	•		
Exclusion des renseignements protégés	71(2)	•	•	•		

*First Nations Tax Commission - Commission de la fiscalité des Premières nations
Delegation Instrument / Document officiel de délégation*

Délégation de pouvoirs en vertu du Règlement sur l'accès à l'information							
Sujet	Article du Règlement	Poste / Titre					
		Chef de la direction	Vice-président	Chef des opérations	Coordonnateur AIPRP		
Transmission de la demande	6	●	●	●	●		
Consultation des documents	8	●	●	●	●		

*First Nations Tax Commission - Commission de la fiscalité des Premières nations
Delegation Instrument / Document officiel de délégation*

Delegation of Authority Under the <i>Privacy Act</i>							
Subject	Privacy Act Section	Position / Title					
		Chief Executive Officer	Deputy Chief Commissioner	Chief Operating Officer	ATIP Coordinator		
Disclosure to investigative bodies	8(2)(e)	•	•	•	•		
Disclosure for research and statistics	8(2)(j)	•	•	•	•		
Disclosure in public interest, benefit of individual	8(2)(m)	•	•				
Record of disclosure for investigations	8(4)	•	•	•	•		
Notify Privacy Commissioner of 8(2)(m)	8(5)	•	•				
Record of consistent uses	9(1)	•	•	•			
Notify Privacy Commissioner of consistent uses	9(4)	•	•	•	•		
Personal information in banks	10(1)	•	•	•	•		
Notice where access is granted	14	•	•	•	•		
Extension of time limits	15	•	•	•	•		
Notice where access is refused	16	•	•	•			
Decision regarding translation	17(2)(b)	•	•	•	•		
Conversion to alternate format	17(3)(b)	•	•	•	•		
Refuse access - exempt bank	18(2)	•	•	•			
Refuse access - confidential information obtained from another government	19(1)	•	•	•			
Disclose confidential information obtained from another government	19(2)	•	•	•			
Refuse access - federal-provincial affairs	20	•	•	•			
Refuse access - international affairs, defence	21	•	•	•			
Refuse access - law enforcement and investigation	22	•	•	•			
Refuse access - security clearance	23	•	•	•			
Refuse access - person under sentence	24	•	•	•			
Refuse access - safety of individuals	25	•	•	•			
Refuse access - another person's information	26	•	•	•	•		
Refuse access - solicitor-client privilege	27	•	•	•			
Refuse access - medical record	28	•	•	•			
Receive notice of investigation	31	•	•				
Representation to Privacy Commissioner	33(2)	•	•	•	•		
Information previously exempted	35(1)(b)	•	•	•			
Access given to complainant	35(4)	•	•	•	•		
Response to review of exempt banks	36(3)(b)	•	•	•			
Response to review of compliance	37(3)	•	•	•	•		

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Request court hearing in the National Capital Region	51(2)(b)	•	•	•			
Ex-parte representation to court	51(3)	•	•	•			

**Delegation of Authority
Under the Privacy Regulations**

Subject	Privacy Regulations Section	Position / Title					
		Chief Executive Officer	Deputy Chief Commissioner	Chief Operating Officer	ATIP Coordinator		
Examination of records	9	•	•	•	•		
Correction of personal information	11(2)	•	•	•	•		
Notification of refusal to correct personal information	11(4)	•	•	•			
Disclosure - medical information	13(1)	•	•	•			
Disclosure - medical information	14	•	•	•			

**Délégation de pouvoirs en vertu de la
Loi sur la protection des renseignements personnels**

Sujet	Article LPRP	Poste / Titre					
		Chef de la direction	Vice- président	Chef des opérations	Coordon- nateur AIPRP		
Divulgence aux organismes d'enquête	8(2)(e)	•	•	•	•		
Communication pour travaux de recherches ou statistiques	8(2)(j)	•	•	•	•		
Communication dans l'intérêt public, avantage de l'individu	8(2)(m)	•	•				
Copie des renseignements communiqués pour enquête	8(4)	•	•	•	•		
Préavis au Commissaire à la protection de la vie privée - 8(2)m)	8(5)	•	•				
Relevé d'usages compatibles	9(1)	•	•	•			
Avis au Commissaire à la protection de la vie privée des usages compatibles	9(4)	•	•	•	•		
Renseignements personnels dans les fichiers	10(1)	•	•	•	•		
Notification de communication accordée	14	•	•	•	•		
Prorogation de délai	15	•	•	•	•		
Notification de communication refusée	16	•	•	•			
Décision concernant le traduction	17(2)(b)	•	•	•	•		
Transfert sur un support de substitution	17(3)(b)	•	•	•	•		
Refus de communication – fichiers inconsultables	18(2)	•	•	•			
Refus de communication – renseignements confidentiels	19(1)	•	•	•			
Notification des renseignements confidentiels	19(2)	•	•	•			
Refus de communication – affaires fédérales-provinciales	20	•	•	•			
Refus de communication – affaires internationales et défense	21	•	•	•			
Refus de communication – enquêtes et respect des lois	22	•	•	•			
Refus de communication – enquête de sécurité	23	•	•	•			
Refus de communication – individus condamnés	24	•	•	•			
Refus de communication – sécurité des individus	25	•	•	•			
Refus de communication – renseignements personnels d'un autre individu	26	•	•	•	•		

*First Nations Tax Commission - Commission de la fiscalité des Premières nations
Delegation Instrument / Document officiel de délégation*

Refus de communication – secret professionnel des avocats	27	•	•	•			
Refus de communication – dossiers médicaux	28	•	•	•			
Avis d'enquête	31	•	•				
Présentation au Commissaire à la protection de la vie privée	33(2)	•	•	•	•		
Réponse à la demande du Commissaire à la protection de la vie privée de communiquer des renseignements désignés inconsultables	35(1)(b)	•	•	•			
Communication accordée au plaignant	35(4)	•	•	•	•		
Mesure relative à l'examen de fichiers inconsultables	36(3)(b)	•	•	•			
Mesure relative au contrôle d'application	37(3)	•	•	•	•		
Demande d'audition de la Cour dans la Région de la capitale nationale	51(2)(b)	•	•	•			
Présentation d'arguments en l'absence d'une partie	51(3)	•	•	•			

**Délégation de pouvoirs en vertu du
Règlement sur la protection des renseignements personnels**

Sujet	Article du Règlement	Poste / Titre					
		Chef de la direction	Vice-président	Chef des opérations	Coordonnateur AIPRP		
Consultation sur place des renseignements personnels	9	•	•	•	•		
Corrections aux fichiers de renseignements personnels	11(2)	•	•	•	•		
Refus – correction aux fichiers de renseignements personnels	11(4)	•	•	•			
Communication des renseignements médicaux	13(1)	•	•	•			
Communication des renseignements médicaux	14	•	•	•			

Appendix B.
Statistical Report on the *Access to Information*



Statistical Report on the Access to Information Act

Name of institution: First Nations Tax Commission

Reporting period: 01/04/2023 to 31/03/2024

Section 1: Requests Under the Access to Information Act

1.1 Number of requests

		Number of Requests
Received during reporting period		1
Outstanding from previous reporting periods		0
• Outstanding from previous reporting period	0	
• Outstanding from more than one reporting period	0	
Total		1
Closed during reporting period		0
Carried over to next reporting period		1
• Carried over within legislated timeline	0	
• Carried over beyond legislated timeline	1	

1.2 Sources of requests

Source	Number of Requests
Media	0
Academia	0
Business (private sector)	0
Organization	0
Public	0
Decline to Identify	1
Total	1

1.3 Channels of requests

Source	Number of Requests
Online	1
E-mail	0
Mail	0
In person	0
Phone	0
Fax	0
Total	1

Section 2: Informal Requests

2.1 Number of informal requests

		Number of Requests
Received during reporting period		0
Outstanding from previous reporting periods		0
• Outstanding from previous reporting period	0	
• Outstanding from more than one reporting period	0	
Total		0
Closed during reporting period		0
Carried over to next reporting period		0

2.2 Channels of informal requests

Source	Number of Requests
Online	0
E-mail	0
Mail	0
In person	0
Phone	0
Fax	0
Total	0

2.3 Completion time of informal requests

Completion Time							
0 to 15 Days	16 to 30 Days	31 to 60 Days	61 to 120 Days	121 to 180 Days	181 to 365 Days	More Than 365 Days	Total
0	0	0	0	0	0	0	0

2.4 Pages released informally

Less Than 100 Pages Released		100-500 Pages Released		501-1000 Pages Released		1001-5000 Pages Released		More Than 5000 Pages Released	
Number of Requests	Pages Released	Number of Requests	Pages Released	Number of Requests	Pages Released	Number of Requests	Pages Released	Number of Requests	Pages Released
0	0	0	0	0	0	0	0	0	0

2.5 Pages re-released informally

Less Than 100 Pages Re-released		100-500 Pages Re-released		501-1000 Pages Re-released		1001-5000 Pages Re-released		More Than 5000 Pages Re-released	
Number of Requests	Pages Re-released	Number of Requests	Pages Re-released	Number of Requests	Pages Re-released	Number of Requests	Pages Re-released	Number of Requests	Pages Re-released
0	0	0	0	0	0	0	0	0	0

Section 3: Applications to the Information Commissioner on Declining to Act on Requests

	Number of Requests
Outstanding from previous reporting period	0
Sent during reporting period	0
Total	0

Approved by the Information Commissioner during reporting period	0
Declined by the Information Commissioner during reporting period	0
Withdrawn during reporting period	0
Carried over to next reporting period	0

Section 4: Requests Closed During the Reporting Period

4.1 Disposition and completion time

Disposition of Requests	Completion Time							Total
	0 to 15 Days	16 to 30 Days	31 to 60 Days	61 to 120 Days	121 to 180 Days	181 to 365 Days	More Than 365 Days	
All disclosed	0	0	0	0	0	0	0	0
Disclosed in part	0	0	0	0	0	0	0	0
All exempted	0	0	0	0	0	0	0	0
All excluded	0	0	0	0	0	0	0	0
No records exist	0	0	0	0	0	0	0	0
Request transferred	0	0	0	0	0	0	0	0
Request abandoned	0	0	0	0	0	0	0	0
Neither confirmed nor denied	0	0	0	0	0	0	0	0
Declined to act with the approval of the Information Commissioner	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0

4.2 Exemptions

Section	Number of Requests	Section	Number of Requests	Section	Number of Requests	Section	Number of Requests
13(1)(a)	0	16(2)	0	18(a)	0	20.1	0
13(1)(b)	0	16(2)(a)	0	18(b)	0	20.2	0
13(1)(c)	0	16(2)(b)	0	18(c)	0	20.4	0
13(1)(d)	0	16(2)(c)	0	18(d)	0	21(1)(a)	0

13(1)(e)	0	16(3)	0	18.1(1)(a)	0	21(1)(b)	0
14	0	16.1(1)(a)	0	18.1(1)(b)	0	21(1)(c)	0
14(a)	0	16.1(1)(b)	0	18.1(1)(c)	0	21(1)(d)	0
14(b)	0	16.1(1)(c)	0	18.1(1)(d)	0	22	0
15(1)	0	16.1(1)(d)	0	19(1)	0	22.1(1)	0
15(1) - I.A.*	0	16.2(1)	0	20(1)(a)	0	23	0
15(1) - Def.*	0	16.3	0	20(1)(b)	0	23.1	0
15(1) - S.A.*	0	16.4(1)(a)	0	20(1)(b.1)	0	24(1)	0
16(1)(a)(i)	0	16.4(1)(b)	0	20(1)(c)	0	26	0
16(1)(a)(ii)	0	16.5	0	20(1)(d)	0		
16(1)(a)(iii)	0	16.6	0				
16(1)(b)	0	17	0				
16(1)(c)	0						
16(1)(d)	0						

* I.A.: International Affairs Def.: Defence of Canada S.A.: Subversive Activities

4.3 Exclusions

Section	Number of Requests	Section	Number of Requests	Section	Number of Requests
68(a)	0	69(1)	0	69(1)(g) re (a)	0
68(b)	0	69(1)(a)	0	69(1)(g) re (b)	0
68(c)	0	69(1)(b)	0	69(1)(g) re (c)	0
68.1	0	69(1)(c)	0	69(1)(g) re (d)	0
68.2(a)	0	69(1)(d)	0	69(1)(g) re (e)	0
68.2(b)	0	69(1)(e)	0	69(1)(g) re (f)	0
		69(1)(f)	0	69.1(1)	0

4.4 Format of information released

Paper	Electronic				Other
	E-record	Data set	Video	Audio	
0	0	0	0	0	0

4.5 Complexity

4.5.1 Relevant pages processed and disclosed for paper, e-record and dataset formats

Number of Pages Processed	Number of Pages Disclosed	Number of Requests
0	0	0

4.5.2 Relevant pages processed per request disposition for paper, e-record and dataset formats by size of requests

Disposition	Less Than 100 Pages Processed		100-500 Pages Processed		501-1000 Pages Processed		1001-5000 Pages Processed		More Than 5000 Pages Processed	
	Number of Requests	Pages Processed	Number of Requests	Pages Processed	Number of Requests	Pages Processed	Number of Requests	Pages Processed	Number of Requests	Pages Processed
All disclosed	0	0	0	0	0	0	0	0	0	0
Disclosed in part	0	0	0	0	0	0	0	0	0	0
All exempted	0	0	0	0	0	0	0	0	0	0
All excluded	0	0	0	0	0	0	0	0	0	0
Request abandoned	0	0	0	0	0	0	0	0	0	0
Neither confirmed nor denied	0	0	0	0	0	0	0	0	0	0
Declined to act with the approval of the Information Commissioner	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0

4.5.3 Relevant minutes processed and disclosed for audio formats

Number of Minutes Processed	Number of Minutes Disclosed	Number of Requests
0	0	0

4.5.4 Relevant minutes processed per request disposition for audio formats by size of requests

Disposition	Less Than 60 Minutes Processed		60 - 120 Minutes Processed		More than 120 Minutes Processed	
	Number of Requests	Minutes Processed	Number of Requests	Minutes Processed	Number of Requests	Minutes Processed
All disclosed	0	0	0	0	0	0
Disclosed in part	0	0	0	0	0	0
All exempted	0	0	0	0	0	0
All excluded	0	0	0	0	0	0
Request abandoned	0	0	0	0	0	0
Neither confirmed nor denied	0	0	0	0	0	0
Declined to act with the approval of the Information Commissioner	0	0	0	0	0	0
Total	0	0	0	0	0	0

4.5.5 Relevant minutes processed and disclosed for video formats

Number of Minutes Processed	Number of Minutes Disclosed	Number of Requests
0	0	0

4.5.6 Relevant minutes processed per request disposition for video formats by size of requests

Disposition	Less Than 60 Minutes Processed		60 - 120 Minutes Processed		More than 120 Minutes Processed	
	Number of Requests	Minutes Processed	Number of Requests	Minutes Processed	Number of Requests	Minutes Processed

All disclosed	0	0	0	0	0	0
Disclosed in part	0	0	0	0	0	0
All exempted	0	0	0	0	0	0
All excluded	0	0	0	0	0	0
Request abandoned	0	0	0	0	0	0
Neither confirmed nor denied	0	0	0	0	0	0
Declined to act with the approval of the Information Commissioner	0	0	0	0	0	0
Total	0	0	0	0	0	0

4.5.7 Other complexities

Disposition	Consultation Required	Legal Advice Sought	Other	Total
All disclosed	0	0	0	0
Disclosed in part	0	0	0	0
All exempted	0	0	0	0
All excluded	0	0	0	0
Request abandoned	0	0	0	0
Neither confirmed nor denied	0	0	0	0

Declined to act with the approval of the Information Commissioner	0	0	0	0
Total	0	0	0	0

4.6 Closed requests

4.6.1 Requests closed within legislated timelines

Number of requests closed within legislated timelines	0
Percentage of requests closed within legislated timelines (%)	0

4.7 Deemed refusals

4.7.1 Reasons for not meeting legislated timelines

Number of requests closed past the legislated timelines	Principal Reason			
	Interference with operations/ Workload	External Consultation	Internal Consultation	Other
0	0	0	0	0

4.7.2 Requests closed beyond legislated timelines (including any extension taken)

Number of days past legislated timelines	Number of requests past legislated timeline where no extension was taken	Number of requests past legislated timeline where an extension was taken	Total
1 to 15 days	0	0	0
16 to 30 days	0	0	0
31 to 60 days	0	0	0

61 to 120 days	0	0	0
121 to 180 days	0	0	0
181 to 365 days	0	0	0
More than 365 days	0	0	0
Total	0	0	0

4.8 Requests for translation

Translation Requests	Accepted	Refused	Total
English to French	0	0	0
French to English	0	0	0
Total	0	0	0

Section 5: Extensions

5.1 Reasons for extensions and disposition of requests

Disposition of Requests Where an Extension Was Taken	9(1)(a) Interference With Operations/ Workload	9(1)(b) Consultation		9(1)(c) Third-Party Notice
		Section 69	Other	
All disclosed	0	0	0	0
Disclosed in part	0	0	0	0
All exempted	0	0	0	0
All excluded	0	0	0	0
Request abandoned	0	0	0	0
No records exist	0	0	0	0
Declined to act with the approval of the Information Commissioner	0	0	0	0
Total	0	0	0	0

5.2 Length of extensions

Length of Extensions	9(1)(a) Interference With Operations/ Workload	9(1)(b) Consultation		9(1)(c) Third-Party Notice
		Section 69	Other	
30 days or less	0	0	0	0
31 to 60 days	0	0	0	0
61 to 120 days	0	0	0	0
121 to 180 days	0	0	0	0
181 to 365 days	0	0	0	0
365 days or more	0	0	0	0
Total	0	0	0	0

Section 6: Fees

Fee Type	Fee Collected		Fee Waived		Fee Refunded	
	Number of Requests	Amount	Number of Requests	Amount	Number of Requests	Amount
Application	0	\$0.00	0	\$0.00	0	\$0.00
Other fees	0	\$0.00	0	\$0.00	0	\$0.00
Total	0	\$0.00	0	\$0.00	0	\$0.00

Section 7: Consultations Received From Other Institutions and Organizations

7.1 Consultations received from other Government of Canada institutions and other organizations

Consultations	Other Government of Canada Institutions	Number of Pages to Review	Other Organizations	Number of Pages to Review
Received during the reporting period	0	0	0	0
Outstanding from the previous reporting period	0	0	0	0

121 to 180	0	0	0	0	0	0	0	0	0
181 to 365	0	0	0	0	0	0	0	0	0
More than 365	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0

Section 9: Investigations and Reports of finding

9.1 Investigations

Section 32 Notice of intention to investigate	Subsection 30(5) Ceased to investigate	Section 35 Formal Representations
1	0	0

9.2 Investigations and Reports of finding

Section 37(1) Initial Reports			Section 37(2) Final Reports		
Received	Containing recommendations issued by the Information Commissioner	Containing an intent to issue an order by the Information Commissioner	Received	Containing recommendations issued by the Information Commissioner	Containing orders issued by the Information Commissioner
0	0	0	0	0	0

Section 10: Court Action

10.1 Court actions on complaints

Section 41				
Complainant (1)	Institution (2)	Third Party (3)	Privacy Commissioner (4)	Total
0	0	0	0	0

10.2 Court actions on third party notifications under paragraph 28(1)(b)

Section 44 - under paragraph 28(1)(b)
0

Section 11: Resources Related to the *Access to Information Act*

11.1 Allocated Costs

Expenditures		Amount
Salaries		\$66,422
Overtime		\$0
Goods and Services		\$58,230
• Professional services contracts	\$55,862	
• Other	\$2,368	
Total		\$124,652

11.2 Human Resources

Resources	Person Years Dedicated to Access to Information Activities
Full-time employees	0.350
Part-time and casual employees	0.000
Regional staff	0.000
Consultants and agency personnel	0.500
Students	0.000
Total	0.850

Note: Enter values to three decimal places.

Supplemental Statistical Report on the *Access to Information Act* and the *Privacy Act*

Name of institution: First Nations Tax Commission

Reporting period: 2023-04-01 to 2024-03-31

Section 1: Open Requests and Complaints Under the *Access to Information Act*

1.1 Enter the number of open requests that are outstanding from previous reporting periods.

Fiscal Year Open Requests Were Received	Open Requests that are <i>Within</i> Legislated Timelines as of March 31, 2024	Open Requests that are <i>Beyond</i> Legislated Timelines as of March 31, 2024	Total
Received in 2023-24	0	1	1
Received in 2022-23	0	0	0
Received in 2021-22	0	0	0
Received in 2020-21	0	0	0
Received in 2019-20	0	0	0
Received in 2018-19	0	0	0
Received in 2017-18	0	0	0
Received in 2016-17	0	0	0
Received in 2015-16	0	0	0
Received in 2014-15 or earlier	0	0	0
Total	0	1	1

Row 11, Col. 3 of Section 1.1 must equal Row 7, Col. 1 of Section 1.1 of the 2023-24 Statistical Report on the *Access to Information Act*

1.2 Enter the number of open complaints with the Information Commissioner of Canada that are outstanding from previous reporting periods.

Fiscal Year Open Complaints Were Received by Institution	Number of Open Complaints
Received in 2023-24	1
Received in 2022-23	0
Received in 2021-22	0
Received in 2020-21	0
Received in 2019-20	0
Received in 2018-19	0
Received in 2017-18	0
Received in 2016-17	0
Received in 2015-16	0
Received in 2014-15 or earlier	0
Total	1

Section 2: Open Requests and Complaints Under the *Privacy Act*

2.1 Enter the number of open requests that are outstanding from previous reporting periods.

Fiscal Year Open Requests Were Received	Open Requests that are <i>Within</i> Legislated Timelines as of March 31, 2024	Open Requests that are <i>Beyond</i> Legislated Timelines as of March 31, 2024	Total
Received in 2023-24	0	0	0
Received in 2022-23	0	0	0
Received in 2021-22	0	0	0
Received in 2020-21	0	0	0
Received in 2019-20	0	0	0

Received in 2018-19	0	0	0
Received in 2017-18	0	0	0
Received in 2016-17	0	0	0
Received in 2015-16	0	0	0
Received in 2014-15 or earlier	0	0	0
Total	0	0	0

Row 11, Col. 3 of Section 2.1 must equal Row 7, Col. 1 of Section 1.1 of the 2023-24 Statistical Report on the *Privacy Act*

2.2 Enter the number of open complaints with the Privacy Commissioner of Canada that are outstanding from previous reporting periods.

Fiscal Year Open Complaints Were Received by Institution	Number of Open Complaints
Received in 2023-24	0
Received in 2022-23	0
Received in 2021-22	0
Received in 2020-21	0
Received in 2019-20	0
Received in 2018-19	0
Received in 2017-18	0
Received in 2016-17	0
Received in 2015-16	0
Received in 2014-15 or earlier	0
Total	0

Section 3: Social Insurance Number

Has your institution begun a new collection or a new consistent use of the SIN in 2023-24?	No
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Section 4: Universal Access under the Privacy Act

How many requests were received from foreign nationals outside of Canada in 2023-24?	0
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Row 1, Col. 1 of Section 4 must be equal to or less than Row 1, Col. 1 of Section 1.1 of the 2023-24 Statistical Report on the *Privacy Act*

