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# SEPTEMBER BUDGET UPDATE 2005

*Ministry of  
Small Business and Revenue*

**2005/06 – 2007/08  
SERVICE PLAN UPDATE  
SEPTEMBER 2005**



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## **Message from the Minister and Accountability Statement**

The Ministry of Small Business and Revenue contributes to the government's goal of making British Columbia an economic and business leader. Our priorities include supporting the success of small business, improving customer service and developing innovation in government revenue management. We are reducing the cost of dealing with government for British Columbians by leading the government-wide regulatory reform initiative. The revenues collected by the ministry pay for vital government programs such as health care, education, transportation and social services.

The ministry is working to support a competitive business climate in British Columbia. By creating a Small Business Roundtable this year, we will hear directly from the small business community on their priorities. Working together, our goal is to improve the economic opportunities for small business in British Columbia.

Our ministry is committed to providing excellent customer service. Earlier this year, we introduced a new Taxpayer Fairness and Service Code. It sets out taxpayers' rights to timely customer service, courtesy, respect and confidentiality in all their dealings with us.

The Taxpayer Fairness and Service Code is a result of our working partnership with small business organizations across the province and reflects our staff culture of excellence. I would like to thank all the people who have given their time and ideas to improve our service delivery to British Columbians. We will continue to partner with small business organizations to define the customer service standards that businesses and individuals can expect from the ministry. And, we will report publicly on our performance.

I am pleased with the progress the ministry is making in consolidating and improving revenue management. The ministry's private sector alliance will enhance revenue management across government. This alliance is bringing new opportunities for innovation and synergies through the transfer of revenue management functions from other Ministries. The end result — a centre of excellence for revenue management in government that provides enhanced customer service, streamlined and simplified business processes, and improvement in the total amount of revenue collected for all British Columbians.

As Minister responsible for Regulatory Reform, I will lead the development of a modern regulatory system that makes it easier and more efficient for businesses to operate in British Columbia. Less red tape means small businesses can spend more time on what's really important — growing their business and creating more jobs. Regulations will be responsive to our fast-changing world while protecting public health, safety and the environment.

The Ministry of Small Business and Revenue 2005/06–2007/08 Service Plan Update September 2005 was prepared under my direction in accordance with the *Budget Transparency and Accountability Act*. I am accountable for the basis on which the plan has been prepared. All material fiscal assumptions and policy decisions as of August 5, 2005 have been considered in preparing the plan and I am accountable for achieving its specific objectives.

Additionally, under the *Balanced Budget and Ministerial Accountability Act*, I am accountable for earning \$225.6 million in gross revenue from audit and compliance related activity in respect of revenues payable under enactments administered by the Minister of Small Business and Revenue.

Service Plans are important tools in guiding ministry decisions and communicating government priorities to British Columbians. I am pleased to present this plan on behalf of the Ministry of Small Business and Revenue, and I look forward to the accomplishments it will bring over the next three years.

A handwritten signature in black ink, appearing to read "Rick Thorpe". The signature is written in a cursive style with a large, sweeping initial "R".

Honourable Rick Thorpe  
Minister of Small Business and Revenue

SBR.Minister@gov.bc.ca

August 5, 2005

# Ministry Overview and Core Business Areas

## Ministry Overview

The Ministry of Small Business and Revenue was established in June of 2005<sup>1</sup> with a mandate to foster a competitive environment for small business<sup>2</sup> and investment in all regions of British Columbia, and provide a center of excellence to the Province of British Columbia for revenue management. The ministry is also responsible for advancing regulatory reform across government and managing and supporting property assessment appeal processes. The ministry is committed to providing all of its services to British Columbians in a fair, equitable and timely manner.

Small business plays a vital role in all areas of British Columbia's economy.

In British Columbia, small business is responsible for a full 58 per cent of all private sector jobs, 30 per cent of provincial GDP or approximately \$37 billion, and constitutes 98 per cent of all businesses in the province. The ministry, working with partners, implements strategies and initiatives that support small business start up and growth.

Regulatory reform is a key component of the government's overall strategy to make British Columbia an economic and business leader. Over the last four years, the provincial government has successfully reduced the regulatory burden on British Columbians by 37 per cent.<sup>3</sup> The ministry is responsible for leading regulatory reform across government, making it easier and more efficient for individuals and businesses to deal with government.

The revenues managed by the ministry, \$18.4 billion in 2004/05 or 56 per cent of all revenues received by the Province, support the provision of vital government programs such as health care, education, transportation and social services. The ministry's strategic focus is on promoting voluntary compliance with the financial obligations that result from the legislation it administers<sup>4</sup> and improving government revenue management.

The ministry provides revenue management services<sup>5</sup> to other ministries. The ministry also collects taxes and fees for local governments and other agencies. The ministry represents British Columbia in its relationship with the Canada Revenue Agency<sup>6</sup> and the Canada Border Services Agency with respect to the taxation statutes they administer on behalf of the Province. This ensures that revenue due to the Province is identified and received in a timely manner.

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<sup>1</sup> In June 2005, the former Ministry of Provincial Revenue was amalgamated with the Regulatory Reform Office, and business units from the Ministry of Sustainable Resource Management and the Ministry of Small Business and Economic Development. New responsibilities include property assessment and appeals services, and small business advice, information and advocacy.

<sup>2</sup> A small business has fewer than 50 employees or is operated by a person who is self-employed without paid help. Refer to Appendix A for definitions of terms used.

<sup>3</sup> Government regulations have decreased from 382,000 in June 2001 to 240,000 June 2004.

<sup>4</sup> Refer to Appendix B for a list of legislation administered by the Ministry of Small Business and Revenue.

<sup>5</sup> Services include account management, billing, payment and remittance processing and debt collection.

<sup>6</sup> Refer to Appendix C for the British Columbia/Canada Revenue Agency Work Plan Summary.

The ministry has an alliance with a private sector firm for the delivery of a consolidated revenue management system.<sup>7</sup> This alliance allows the ministry to maximize technology and investment capital to improve a wide range of government revenue management processes including, streamlining the way government collects revenue and improving customer service. As a provincial center of excellence for revenue management, additional revenue systems across government will be consolidated into this new centralized system.

A key focus of the ministry is service excellence. Earlier this year, the Taxpayer Fairness and Service Code was developed in partnership with small business organizations across British Columbia.<sup>8</sup> The Taxpayer Fairness and Service Code details a taxpayer's right to timely customer service, courtesy, respect, fair treatment and confidentiality in all their dealings with the ministry.

## Core Business Areas and Structure

The ministry relies on the integration of its five core business areas to deliver its services and achieve its goals and objectives. The ministry's organizational structure supports the delivery of the services, programs and key initiatives of each core business area. *Figure 1 (Page 9)* provides an overview of the ministry's organizational structure and primary responsibilities.

### 1. Small Business and Regulatory Reform

Small Business and Regulatory Reform is responsible for initiatives that contribute to small business growth and advance regulatory reform across government. This business area provides services, products and tools that support small business success. It works with partners and stakeholders at all levels of government and with the private sector to provide advice, information and advocacy on issues impacting on small businesses. This includes establishing a Small Business Roundtable that will provide ongoing advice to government.

Approximately \$1,205,000 and 9 FTEs<sup>9</sup> have been allocated to this core business area.

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<sup>7</sup> View the Revenue Management Project Summary Report online at [http://www.sbr.gov.bc.ca/rmp\\_summary\\_report.pdf](http://www.sbr.gov.bc.ca/rmp_summary_report.pdf).

<sup>8</sup> For more information on the Taxpayer Fairness and Service Code view online at <http://www.sbr.gov.bc.ca/fairness/>. Partner organizations include the Canadian Federation of Independent Business, British Columbia Chamber of Commerce, Retail Merchants' Association of British Columbia, Retail Council of Canada, Institute of Chartered Accountants of British Columbia and Sales Tax Practitioners Liaison Committee.

<sup>9</sup> FTEs — fulltime equivalent employment is the estimate of a ministry's annual staff utilization. The term fulltime equivalent is defined as the employment of one person for one full year or the equivalent (for example, the employment of two persons for six months each).

## **2. Revenue Programs**

Revenue Programs is responsible for administration, compliance and enforcement activities for taxes, fees and natural resource royalties for the province. This includes audit assessments, tax refunds, and the administration of tax credit and benefit programs. Natural resource revenue administration includes the collection of royalties, freehold production taxes and resource management fees levied on the production of minerals, oil and gas. This business area provides a single point of accountability for service delivery for each of the tax statutes it administers. It promotes voluntary compliance with tax obligations and ensures that British Columbians receive the revenue that they are due through quality customer service, education and compliance programs.

Provincial taxpayers — individuals, the business community and industry — are the primary customer base serviced by Revenue Programs

Approximately \$44,979,000 and 526 FTEs have been allocated to this core business area.

## **3. Revenue Services**

Revenue Services provides revenue management services for the ministry, its partner ministries and their customers. This includes account management, billing, payment and remittance processing, and debt collection for all programs that the ministry oversees for the Province. This business area also manages and collects revenues resulting from invoices the Ministry of Forests issues to its forest industry clients, and manages trust security deposits for tenure agreements. These services are provided through a combination of in-house services and a private sector service provider that is managed through the ministry's Alliance Management Office. A key focus for Revenue Services is the management of the ministry's alliance with EDS Advanced Solutions Inc., ensuring appropriate oversight while facilitating the success of the alliance on behalf of the ministry.

Provincial taxpayers and client ministries are the primary customer base served by Revenue Services.

Approximately \$52,079,000 and 131 FTEs have been allocated to this core business area.

## **4. Property Assessment Services**

Property Assessment Services manages Property Assessment Review Panels across the province and supports the management of the Property Assessment Appeal Board. These review bodies ensure that property assessments are accurate, at actual value, and are applied in a consistent manner within a municipality or rural area. Working with BC Assessment, local taxation authorities and property owners, they resolve disputes over the assessment roll. Property Assessment Services leads the review and development of strategic property assessment policy and legislation.

Property owners — individuals, businesses and industry — municipalities and BC Assessment are the primary customer base served by Property Assessment Services

Approximately \$2,508,000 and 13 FTEs have been allocated to this core business area.

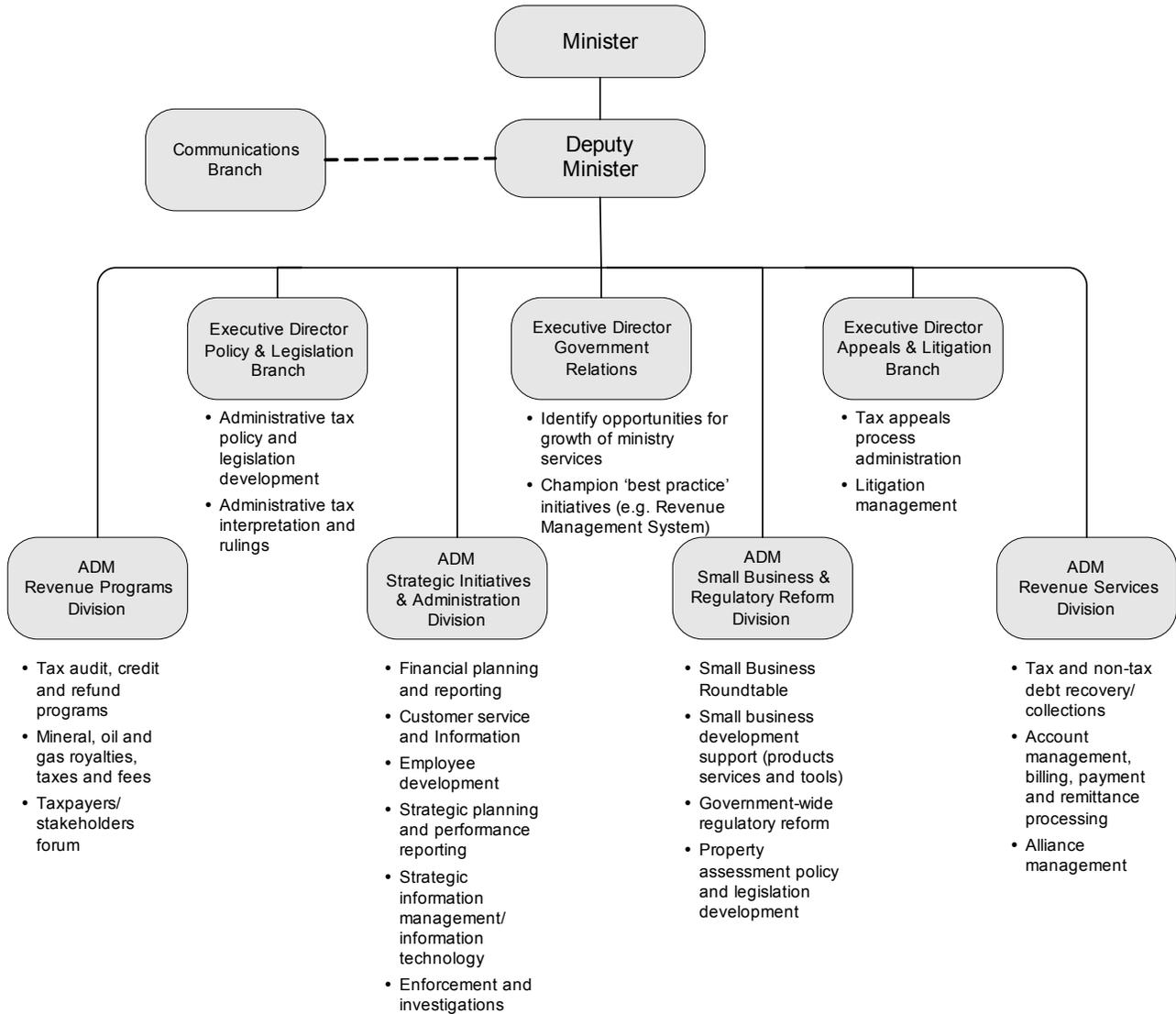
## **5. Executive and Support Services**

Executive and Support Services consists of the Minister's Office, Deputy Minister's Office, strategic initiatives and administration, policy and legislation, and appeals and litigation services. Key programs and services of this business area focus on the effective and efficient provision of corporate functions that assist the ministry in achieving its goals and objectives. This includes the provision of financial management, human resource services, strategic planning, performance reporting, information technology management, and legislative and policy support to all core business areas of the ministry. This business area also provides customer service and taxpayer information, administers investigative operations directed towards enforcement of provincial taxation statutes, and conducts impartial tax appeals reviews.

Provincial taxpayers, legislators, other ministries and Ministry of Small Business and Revenue employees are the primary customers served by Executive and Support Services.

Approximately \$38,615,000 and 180 FTEs are allocated to this core business area.

Figure 1: Ministry Organizational Structure and Key Responsibilities.



# Resource Summary

The Resource Summary provides estimated expenditures and FTEs by core business area.

Core Businesses	2004/05 Restated Estimates <sup>1</sup>	2005/06 Estimates <sup>2</sup>	2006/07 Plan	2007/08 Plan
<b>Operating Expenses (\$000)</b>				
<b>Small Business and Regulatory Reform</b>				
Gross.....	1,253	1,205	1,205	1,205
Recoveries <sup>3</sup> .....	—	—	—	—
Net.....	1,253	1,205	1,205	1,205
<b>Revenue Programs</b>				
Gross.....	44,979	44,979	44,979	44,979
Recoveries <sup>3</sup> .....	(26,609)	(26,609)	(26,609)	(26,609)
Net.....	18,370	18,370	18,370	18,370
<b>Revenue Services</b>				
Gross.....	47,979	52,079	61,158	68,989
Recoveries <sup>3</sup> .....	(39,502)	(43,616)	(52,695)	(60,526)
Net.....	8,477	8,463	8,463	8,463
<b>Property Assessment Services</b>				
Gross.....	1,973	2,508	2,508	2,508
Recoveries <sup>3</sup> .....	(1,972)	(2,507)	(2,507)	(2,507)
Net.....	1	1	1	1
<b>Executive and Support Services</b>				
Minister's Office.....	430	430	430	430
Corporate Services.....	—	—	—	—
Gross.....	45,839	38,185	37,644	37,644
Recoveries <sup>3</sup> .....	(30,429)	(22,640)	(22,640)	(22,640)
Subtotal Net.....	15,410	15,545	15,004	15,004
Net.....	15,840	15,975	15,434	15,434
<b>Total Gross</b> .....	<b>142,453</b>	<b>139,386</b>	<b>147,924</b>	<b>155,755</b>
<b>Total Recoveries</b> .....	<b>(98,512)</b>	<b>(95,372)</b>	<b>(104,451)</b>	<b>(112,282)</b>
<b>Totals</b>	<b>43,941</b>	<b>44,014</b>	<b>43,473</b>	<b>43,473</b>

*Ministry of Small Business and Revenue*

Core Businesses	2004/05 Restated Estimates <sup>1</sup>	2005/06 Estimates <sup>2</sup>	2006/07 Plan	2007/08 Plan
<b>Full-time Equivalents ( Direct FTEs)</b>				
Small Business and Regulatory Reform.....	9	9	9	9
Revenue Programs.....	526	526	526	526
Revenue Services.....	348	131	131	131
Property Assessment Services.....	13	13	13	13
Executive and Support Services.....	180	180	180	180
<b>Totals</b> .....	<b>1,076</b>	<b>859</b>	<b>859</b>	<b>859</b>
<b>Ministry Capital Expenditures (Consolidated Revenue Fund) (\$000)</b>				
Small Business and Regulatory Reform.....	—	—	—	—
Revenue Programs.....	—	—	—	—
Revenue Services.....	—	21,348 <sup>4</sup>	1,134	—
Property Assessment Services.....	96	96	96	96
Executive and Support Services.....	13,297	13,335	11,888	12,002
<b>Totals</b> .....	<b>13,393</b>	<b>34,779</b>	<b>13,118</b>	<b>12,098</b>

<sup>1</sup> These amounts have been restated, for comparative purposes only, to be consistent with the presentation of the September Update 2005 *Estimates* 2005/06. Schedule A of the *Estimates*, presents a detailed reconciliation.

<sup>2</sup> The 2005/06 *Estimates* correspond to the September Update 2005 *Estimates* 2005/06 which will be presented to the Legislature on September 14, 2005.

<sup>3</sup> Costs are partially recovered from revenues administered by the ministry under statutes listed in Appendix B.

<sup>4</sup> The ministry received capital budget related to the revenue management system.

# Strategic Context

## Vision, Mission and Values

The vision and mission statements of the Ministry of Small Business and Revenue reflect the key components of the ministry's mandate.

### Vision

The ministry's vision is to foster the economic and social prosperity of British Columbians through small business growth, a responsive regulatory system and excellence in our customer service.

### Mission

The ministry's mission is:

- To promote small business growth by working in partnership with British Columbians.
- To streamline and simplify the regulatory system to stimulate business growth and investment, and eliminate barriers for small business and individuals.
- To provide fair, efficient and equitable revenue management that supports programs and services for British Columbians.

### Values

The ministry's values guide the organization and its employees in conducting the business of the ministry and achieving ministry goals. The ministry's values, reflected in the ministry's Taxpayer Fairness and Service Code, demonstrate the ministry's commitment to working partnerships, high quality customer service, streamlining and simplifying its business processes and improving the way the ministry interacts with customers. The following demonstrates how the ministry ensures its core values are carried into its daily operations.

<b>Values</b>	<b>Philosophy</b>
Accountability	<ul style="list-style-type: none"><li>• We provide leadership and set high expectations.</li><li>• We measure and report on our performance at all levels of the ministry.</li></ul>
Quality Service	<ul style="list-style-type: none"><li>• We are committed to excellence and serving the public interest.</li><li>• We are accessible and responsive to our customers.</li><li>• We ensure our activities add value.</li></ul>

<i>Values</i>	<i>Philosophy</i>
Cooperation	<ul style="list-style-type: none"><li>• We build and support partnerships with key customers.</li><li>• We work with, listen to and consult with groups within and outside government and stakeholders to achieve our results.</li></ul>
Innovation	<ul style="list-style-type: none"><li>• We seek and implement new ways of doing business and explore new technologies.</li><li>• We simplify our processes and activities.</li></ul>
Integrity	<ul style="list-style-type: none"><li>• We behave with integrity toward customers and protect their confidential information.</li><li>• We respect and trust our colleagues.</li></ul>
Professionalism	<ul style="list-style-type: none"><li>• We promote teamwork and communication.</li><li>• We recognize and celebrate achievement.</li><li>• We pursue learning opportunities and promote personal growth.</li></ul>

## Planning Context and Key Strategic Issues

The ministry has developed its Service Plan within the context of both internal and external factors that affect the ministry's ability to meet its goals and objectives. These include its capacity to deliver on its mandate, the strength of the provincial economy, the requirements of its clients within government, and its relationship with its customers in the general public.

The following section provides an overview of the context that guides the ministry's strategic planning and response to these opportunities and challenges.

### Ministry Capacity

The ability of the ministry to meet its goals hinges on its capacity to deliver its products and services. To be successful the ministry must maintain efficient and effective business processes, attract and retain skilled and knowledgeable employees, and ensure employees have the necessary tools to do their jobs. Loss of skilled employees poses a key risk to the ministry. To mitigate this risk, the ministry is focusing on creating a culture of excellence and continuous learning that will encourage staff development and retention.

To enhance its business and service capacity, the ministry has entered into an alliance with EDS Advanced Solutions Inc. (EAS). This alliance will maximize private sector investment and expertise in order to improve, consolidate and streamline revenue management across government. A joint governance structure has been established to provide strategic direction and ensure the benefits of the alliance are realized.

### **Provincial Economy**

The ministry administers revenues that are generated by the economic activity in the province. The strong economic growth experienced by the province presents the opportunity for increased revenue generation — new revenues, as well as increased revenue and debt collection through improved voluntary compliance. The revenue collected supports the provision of vital programs and services to British Columbians.

The health of the provincial economy also impacts positively on the business climate in the province. The British Columbia economy grew 3.9 per cent in 2004, leading all provinces in Canada. Continued strong economic growth will support a vibrant small business sector. The ministry will identify and implement initiatives that contribute to, and support this strong economic environment. This includes changes to the provincial tax structure, reducing regulatory burden, improving regulatory quality, and improving customer service.

### **Client Requirements**

The ministry works with a wide variety of clients. It collects revenues on behalf of ministries, agencies, local governments and local service areas. These clients make policy decisions that can impact ministry activities and the revenue the ministry administers. The ministry must remain flexible to adapt to changing rules and consequent changes in the collectability of accounts receivable, and ensure ongoing collaboration with its clients to provide informed feedback regarding legislative or policy changes which could impact revenues. At all times, the ministry must ensure its mandate to maximize revenues and collections is complementary to the goals and objectives of clients' programs.

### **Customer Expectations**

British Columbians expect that their government will provide high quality customer service, easy access to information, and will engage in mutually beneficial, collaborative relationships. The ministry has and will continue to implement initiatives that respond to these expectations. This includes the continuation of the ministry's forum for stakeholders' and taxpayers' input into taxation issues. The ministry will also establish a Small Business Roundtable to gather ongoing advice on how to help make British Columbia the most business friendly and customer-centered jurisdiction in Canada.

In addition, the ministry has made commitments to fairness and service quality, reflected in the Taxpayer Fairness and Service Code, which will support a positive relationship with British Columbians. The next step is to work with small business organizations to define the service standards they can expect when dealing with the ministry. The ministry will monitor its performance and report on its success in meeting these standards.

# Goals, Objectives, Strategies and Results

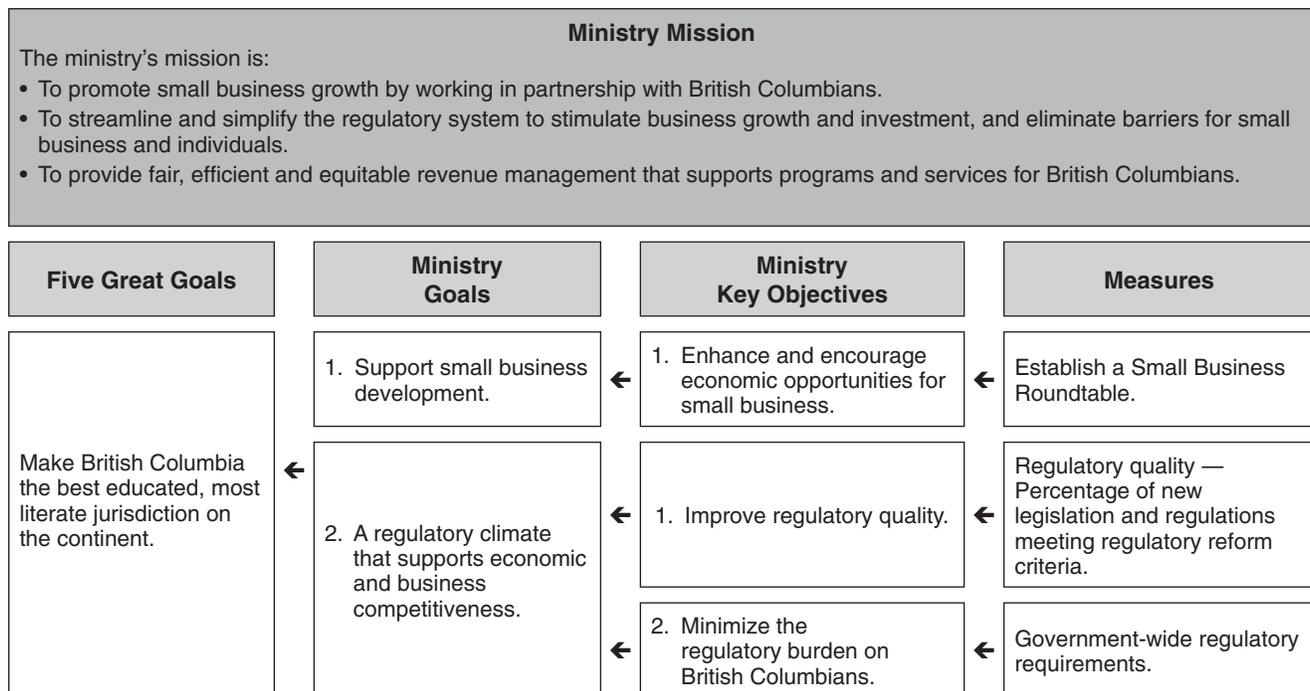
## Ministry Goals and their Linkage to the Five Great Goals

This section presents the ministry’s goals and outlines how specific objectives, strategies and performance measures will move the ministry toward achievement of these goals.

The ministry contributes to the achievement of the Five Great Goals of the government’s strategic plan. The ministry supports the government’s goal to create more jobs per capita than anywhere in Canada by fostering the economic prosperity of small business, and implementing a modern regulatory system that makes it easier and more efficient for small business to operate in British Columbia. A modern regulatory system will be responsive to small business and individuals while protecting public health, safety and the environment.

In addition, the ministry manages revenues that fund the delivery of vital public programs and services including, healthcare, education, transportation and social services. These programs all contribute to the achievement of the government’s Five Great Goals.

The following diagram demonstrates the linkages between the Five Great Goals and the goals, objectives and performance measures of the ministry.



*Ministry of Small Business and Revenue*

Five Great Goals	Ministry Goals	Ministry Key Objectives	Measures
Lead the way in North America in healthy living and physical fitness.	3. Maximize voluntary compliance.	← ←	← Percentage of revenue administered without intervention.
		← 1. Maximize use of new electronic technologies to facilitate ease of transactions.	← Percentage of revenue received through electronic payments.
		← 2. Customers understand their obligations and entitlements, and pay the correct amount on time.	← Percentage of on-time payments.
Build the best system of support in Canada for persons with disabilities, special needs, children at risk, and seniors.	4. Collection of all outstanding amounts owed to British Columbians.	← ←	Incremental revenue.
		← 1. British Columbians receive the revenue they are due.	Debt collections.
		← 2. British Columbians receive the debt recoveries they are due.	← Number of audits and reviews performed.
Lead the world in sustainable environmental management, with the best air and water quality, and the best fisheries management — bar none.	5. Fair, efficient and equitable administration that meets customers' needs.	← 1. Improve the tax and property assessment appeals process for administrative fairness and due process.	← Average tax assessment per audit position.
		← 1. Continuously improve, streamline and simplify work processes.	← Average recovery per tax collection position.
Create more jobs per capita than anywhere else in Canada.	6. Continuous performance improvement and accountability.	← 1. Continuously improve, streamline and simplify work processes.	← Total government accounts receivable more than 90 days overdue.
		← 1. Continuously improve, streamline and simplify work processes.	← Elapsed time from receipt of tax appeal to final decision.
			← Receipt to deposit turnaround time.
			← Cost per transaction.
			← Cost to collect \$1 of debt.

## Performance Plan

The ministry's performance plan describes the strategies that the ministry will employ to achieve its goals and objectives, and sets out the performance measures and targets by which the ministry will measure its success. The ministry will assess performance against established targets to inform decision-making processes, support timely operational changes and communicate progress towards ministry goals.

The ministry reviews performance measures on at least an annual basis to ensure measures continue to provide meaningful information, are representative of performance and reflect ministry priorities. Measures are replaced where and when appropriate, balancing the need for reliable information with reasonable cost. Performance targets are based on past performance trends, government priorities and a focus on continuous improvement balanced by available resources.

### **Goal 1: *Support small business development.***

Small business is a significant driver of British Columbia's economic growth and is vital to the province's economic success. The ministry is committed to supporting a business climate in British Columbia where small business prospers.

### **Core Business Area: *Small Business and Regulatory Reform.***

#### **Objective 1: *Enhance and encourage economic opportunities for small business.***

This objective reflects the ministry commitment to implement initiatives that support small business success. A key initiative of the ministry will be to create a Small Business Strategy to enable British Columbia to become the most business friendly jurisdiction in Canada. The Small Business Strategy will include the establishment of a permanent Small Business Roundtable that will provide ongoing advice to government on the issues facing small business.

The ministry's strategies include enhancing the competitive environment for small business by improving coordination of small business activities across government and diversifying economic opportunities for small business in British Columbia by working with partners such as aboriginals, women, youth and ethnic groups. The ministry will participate in federal-provincial policy and program development, and identify and amend legislation, policies and regulations that inhibit small business growth. In addition, the ministry will encourage small business investment by raising the profile of small business opportunities, and will highlight and celebrate the contribution of small business to the economy and communities.

**Performance Measure:**

**Establish a Small Business Roundtable:** This measure reflects the importance of consultation to small business success and the ministry’s commitment to establish a Small Business Roundtable in a timely manner.

Performance Measure	2004/05 Actual	2005/06 Target	2006/07 Target	2007/08 Target
<b>Establish a Small Business Roundtable</b>	New measure in 2005/06	Small Business Roundtable established	To be determined	To be determined

**Goal 2:** *A regulatory climate that supports economic and business competitiveness.*

The Regulatory Reform Initiative is a key component of government’s strategy to increase British Columbia’s economic and business competitiveness. Regulatory reform will minimize unnecessary government involvement in the lives of British Columbians and reduce the cost of doing business in British Columbia. Through a focused and responsible approach to regulatory reform, the province is moving toward a modern streamlined and simplified regulatory system that encourages innovation and opportunity, at the same time, preserving those regulations that are demonstrably effective in protecting public health, safety and the environment.

**Core Business Area:** *Small Business and Regulatory Reform.*

**Objective 1:** *Improve regulatory quality.*

This objective focuses on increasing the province’s economic and business competitiveness by improving the quality of the regulatory regime in British Columbia. Reviews and reforms of legislation, regulations and associated administrative policies are conducted with a view to modernize, streamline, harmonize, and eliminate redundancies. In 2001, Government directed that all new legislation and regulations be developed in compliance with the ten criteria of the Regulatory Reform Policy,<sup>10</sup> which are based on internationally recognized principles of good quality regulatory design. Key strategies include leading regulatory reform throughout government by ensuring continued use of the Regulatory Reform Policy, and building the capacity within the public service for regulatory reform through activities such as developing guidance and resource materials, training, workshops, and conferences to share best practices.

<sup>10</sup> View the Regulatory Reform Policy online at <http://www.deregulation.gov.bc.ca/regreformpolicy.htm>.

**Performance Measure:**

**Regulatory quality:** The quality of new legislation, policies and regulations is measured through the use of a Regulatory Reform Policy checklist that is completed for all new and amended legislation and regulations, and approved by the minister responsible for the change. The criteria and checklist ensure that new requirements contribute to improving the overall regulatory environment in British Columbia.

Performance Measure	Baseline	2005/06 Target	2006/07 Target	2007/08 Target
<b>Regulatory quality</b> — Percentage of new legislation and regulations meeting regulatory reform criteria <sup>1</sup> .....	100%	100%	100%	100%

<sup>1</sup> View regulatory reform criteria online at <http://www.deregulation.gov.bc.ca/regreformpolicy.htm>.

**Objective 2: Minimize the regulatory burden on British Columbians.**

This objective focuses on the reduction of regulatory burden in order to make it easier, faster and more efficient for individuals and businesses to deal with government. British Columbia’s regulatory reform achievements have reduced the regulatory burden and created a more streamlined regulatory environment. This saves British Columbians time and money, and reduces administrative costs for government.

The government’s strategy to minimize regulatory burden is to eliminate one regulatory requirement for every new one introduced, while improving regulatory quality.

**Performance Measure:**

**Government-wide regulatory requirements:** The ministry tracks the number of regulatory requirements across government to determine regulatory burden. Ministries and agencies are expected to maintain their June 2004 regulatory reduction achievements, with a target of a zero per cent net increase over the next three years.

Performance Measure	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Target	2006/07 Target	2007/08 Target
<b>Government-wide regulatory requirements</b> .....	382,000 <sup>1</sup>	332,000 <sup>1</sup>	240,000 <sup>1</sup>	0% increase	0% increase	0% increase

<sup>1</sup> Regulatory count as of June of the fiscal year noted.

**Goal 3: Maximize voluntary compliance.**

Voluntary compliance is the most efficient and effective means of administering revenue owed to government. Successful revenue collection depends on the voluntary payment of financial obligations, balanced by audit, enforcement and collection activities. Improvements in voluntary compliance result in increased availability of funds to support government strategic goals and the provision of vital government programs. Providing complete, clear, accurate and timely information to customers to help them understand and meet their financial obligations continues to be a priority for ministry education and outreach efforts. In addition, the ministry is working to make it easier for customers to make payments through electronic means.

**Core Business Area: Revenue Programs; Revenue Services; Executive and Support Services.**

**Performance Measure:**

**Ministry revenue administered without intervention:** This outcome measure reports on the percentage of ministry revenue that is identified by the ministry or self-assessed by individuals and businesses without audit intervention. Seemingly minor increases in performance translate into the potential for millions of dollars in voluntary payments. However, this measure is inter-dependent with the measure assessing collection of incremental revenue (see page 22). Predicted increases in voluntary compliance are predicated on decreases in incremental revenues resulting from changing tax regimes and improved revenue management processes.

Performance Measure	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Target	2006/07 Target	2007/08 Target
<b>Percentage of ministry revenue administered without intervention .....</b>	96.1%	95.7%	97.2%	97.9%	98.0%	98.1%

**Objective 1: Maximize use of new electronic technologies to facilitate ease of transactions.**

The ministry is maximizing the use of electronic processes to facilitate payment of monies owed to government. Electronic payment systems are faster, easier to use and more cost effective than manual payment processing systems. It is expected that voluntary compliance will increase as more payment options are made available.

Key strategies include improving online services to businesses and individuals to make it easier to pay electronically, focusing education and awareness programs on areas of lower participation, and identifying and removing barriers, where possible, to the use of electronic payment options.

**Performance Measure:**

**Revenue received through electronic payments:** This outcome measure is used to track the replacement of physical payments with electronic payments. This measure provides a reasonable indication of the success of e-service initiatives by monitoring the public’s use of the suite of electronic options available for tax and other payments.

Performance Measure	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Target	2006/07 Target	2007/08 Target
<b>Percentage of revenue received through electronic payments</b> .....	58%	57.7%	58.8%	65%	67%	70%

Explanatory Information: Physical payments include cash, cheques and drafts. Electronic payments include electronic funds transfer, electronic data interchange payment from financial payment systems, personal computer and telephone banking, preauthorized payments, pay direct e-banking and group e-banking, and credit card payments for tax and non-tax bill and debt payments. 2006/07 and 2007/08 targets will be revisited to assess the impact of the consolidated revenue management system on performance.

**Objective 2: Customers understand their obligations and entitlements, and pay the correct amount on time.**

This objective supports voluntary compliance by identifying and implementing quality customer service initiatives that promote and respond to customers’ needs in order to make it easier for individuals and businesses to identify and meet their financial obligations to government. It is expected that voluntary compliance will increase if there is an understanding and acceptance of these obligations.

A key strategy of the ministry is to provide customers with multi-channel access to educational materials that outline their financial obligations, filing due dates, methods of filing and payment, and contact information for questions. The ministry also provides information sessions, and timely statutory tax interpretation and ruling services. In addition, the ministry will examine ways to improve customer service including the development of a single contact centre to handle the majority of customer interactions for tax and other revenue and benefit programs.

**Performance Measure:**

**On-time payments:** The ministry tracks the remittance of consumption taxes, property taxes, and mineral, oil and gas taxes and royalties, calculating the percentage that are paid on or before their legislated due date. This outcome measure provides a reasonable indication of taxpayers’ understanding of their financial obligations and their willingness to comply with them.

Performance Measure	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Target	2006/07 Target	2007/08 Target
<b>Percentage of on-time payments</b> .....	85%	82.4%	89.2% (new baseline)	89%	89%	89%

Explanatory Information: The 2004/05 Actual reflects a new baseline. The performance measure has been restated to include only the on-time returns of those obligated to make a payment and no longer includes those required to submit a remittance when no tax is owed.

### **Goal 4: *Collection of all outstanding amounts owed to British Columbians.***

The ministry undertakes audit, enforcement and collection activities in order to recover outstanding monies owed to British Columbians, and to promote fairness and equity by leveling the playing field for the majority of taxpayers who are meeting their financial obligations voluntarily. These activities assist in identifying monies owed, ensure amounts owed are collected, deter customers who might otherwise avoid paying, and educate taxpayers and debtors on their obligations. The education of taxpayers and debtors on their obligations and the deterrent effect of audits also contribute to increasing voluntary compliance (Goal 3). Successful audit, enforcement and collection activities ensure that monies owed to British Columbians are identified, recovered and made available to address government strategic priorities and deliver vital public programs.

#### **Core Business Area: *Revenue Programs; Revenue Services.***

#### **Performance Measures:**

***Incremental revenue:*** This outcome measure reports on the amount of revenue, primarily from taxes, identified as owed to government as a result of ministry intervention. Future years' achievements will decline due to changes in the tax regime and improvements to billing and collection processes. The latter will increase taxpayers' awareness of their financial obligations and should result in increased voluntary compliance.

***Debt collections:*** This outcome measure reports on the amount of debt recovered through the ministry's collection activities. More effective business processes supporting the consolidation of debt portfolios, the consistent application of early intervention across collection portfolios and the transfer of debt portfolios from other ministries to the Ministry of Small Business and Revenue will impact performance over the next three years. Over time, the trend in debt collections will be one of decline as outstanding debt is collected and voluntary compliance increases.

Performance Measure	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Target	2006/07 Target	2007/08 Target
<b>Incremental revenue</b> <sup>1</sup> .....	\$410.2M (\$308.2M)	\$479.3M (\$353.2M)	\$330.7M (\$251.8M)	\$225.6M	\$211.3M	\$210.7M
<b>Debt collections</b> .....	\$229M	\$206.8	\$337.5M	\$324M	\$295M	\$312M

<sup>1</sup> Bracketed figures represent incremental revenue normalized to remove extraordinary recoveries. Extraordinary recoveries include unanticipated and one-time incremental revenue.

**Objective 1: *British Columbians receive the revenue they are due.***

This objective focuses on identifying revenues owed to British Columbians and ensuring that taxpayers understand and meet their financial obligations. The ministry’s audit program undertakes compliance and enforcement activities to ensure individuals and businesses are meeting legislated requirements. The ministry focuses efforts in those areas where non-compliance is highest. Audit selection size and content varies from the review of grants, tax expenditure and exemptions and compliance with legislation, to the examination of financial records and legal documents. A substantial amount of revenue is derived from out-of-province audit assessments to ensure that British Columbia businesses are not at a tax disadvantage compared to their out-of-province counterparts operating in the province. Key strategies include adequate resourcing of tax audit functions, continued improvement to the timeliness of assessment practices, and improved collaboration and accountability across jurisdictions to pursue joint tax enforcement activity.

**Performance Measures:**

The ministry uses two measures to demonstrate its commitment to implementing an audit program that supports British Columbians in receiving the revenue they are due. These measures are used to assess overall and average ministry activity for the purposes of setting strategic direction and expenditure/resource allocation. They are not used to monitor individuals’ performance.

***Number of audits and reviews performed:*** This output measure provides a reasonable indication of the level of effort the ministry is employing to support this objective. The slight decrease in the number of audits and reviews to be performed over the three years of this plan is due to the reallocation of some auditors to portfolios requiring increased time and effort. This reallocation provides an opportunity for auditors to focus on other areas of non-compliance.

***Average tax assessment per audit position:*** This measure reports on the average amount of incremental revenue generated by each audit position in the ministry. It provides a reasonable indication of the effectiveness of the audit program in targeting audit and enforcement activities on areas of non-compliance. The identification of incremental revenue supports the collection of all outstanding amounts owed to government.

Performance Measure	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Target	2006/07 Target	2007/08 Target
<b>Number of audits and reviews performed</b>	194,104	184,441	187,749	168,000	168,000	166,000
<b>Average tax assessment per audit position<sup>1</sup></b> .....	\$1.1M (\$632,000)	\$924,000 (\$646,000)	\$889,000 (\$667,000)	\$525,000	\$525,000	\$525,000

Explanatory Information: Average assessment per audit position is calculated by dividing the gross incremental revenue resulting from the tax audit function by the average number of auditors.

<sup>1</sup> Bracketed figures represent annual tax assessment per audit position normalized to remove extraordinary recoveries. Extraordinary recoveries include unanticipated and one-time incremental revenue

**Objective 2: *British Columbians receive the debt recoveries they are due.***

The ministry undertakes collection activities to obtain repayment of outstanding amounts owed to British Columbians. The ministry’s success in collecting debt reduces overdue receivables and provides funding for government programs. Key strategies include focusing resources on collection activities and continuing to improve revenue recovery tools and approaches.

**Performance Measures:**

The ministry uses two measures to demonstrate its commitment to implementing a collections program that supports British Columbians in receiving the debt recoveries they are due. These measures are used to assess overall and average ministry activity for the purposes of setting strategic direction and expenditure/resource allocation. They are not used to monitor individuals’ performance.

***Average recovery per tax collection position:*** This measure reports on the average debt recovery per tax collection position. It provides a reasonable indication of the effectiveness of the collections program in recovering outstanding revenue for government. As voluntary compliance increases over time and debt is collected, the average recovery per tax collection position will decline. This measure formerly addressed both tax and non-tax collection but has been modified to reflect on the effectiveness of ministry’s tax collection activities. Performance of the ministry’s private sector partner in relation to non-tax debt collection is reported as part of the ministry’s debt collections result.

***Total government accounts receivable more than 90 days overdue:*** This outcome measure reports on the percentage of debt owed to government that is over 90 days past due. As the ministry is not directly responsible for all government receivables, the success it achieves in reducing the overdue debt under its administration contributes to improvement in the overall measure. The ministry is focusing on reducing outstanding receivables and cost effective debt collection.

Performance Measure	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Target	2006/07 Target	2007/08 Target
<b>Average recovery per tax collection position</b> .....	\$4.7M	\$4.3M	\$3.9M	\$3.29M	\$2.95M	\$2.98M
<b>Total government accounts receivable more than 90 days overdue</b> <sup>1</sup> .....	40%	40%	35%	41%	41%	41%

Explanatory Information: Average recovery per tax collection position — the ministry has forecast debt recoveries over the three years of this service plan and calculated the combined staff for tax collections as at March 31, 2004 to produce the average recovery per tax collection position. The 2004/05 target has been restated to reflect tax and natural resource collections only.

<sup>1</sup> Percentage of total government accounts receivable more than 90 days overdue — performance reporting is provided by the Office of the Comptroller-General; 2006/07 and 2007/08 targets will be revisited to assess the impact of the consolidated revenue management system on performance.

## **Goal 5: *Fair, efficient and equitable administration that meets customers' needs.***

The ministry is committed to meeting customers' needs by improving its regulatory and administrative frameworks. This will ease the administrative burden on customers, enhance the business climate within British Columbia and improve ministry efficiency.

The ministry will review the province's tax system to identify potential reforms that would maintain or enhance British Columbia's tax competitiveness. A key initiative of the ministry will be to undertake a comprehensive review of social service tax policies and legislation to develop revenue neutral options for simplifying, streamlining and enhancing fairness.

The ministry, through its alliance with a private sector service provider, will consolidate accounts receivable systems across government, and improve revenue management in the province. This includes the consistent application of policies and procedures, and the provision of current, accurate information on financial obligations that will reduce confusion and increase fairness and equity for customers.

In addition, the ministry will focus on improving business processes to support improved customer service. This includes reducing the time it takes to resolve an appeal by a taxpayer, completing the property assessment Review Panel process by March 31 of each year, and reviewing the property assessment and property appeal process to identify improvements.

### **Core Business Area: *Property Assessment Services; Executive and Support Services.***

#### **Objective 1: *Improve the tax and property assessment appeals processes for administrative fairness and due process.***

This objective reflects the ministry's commitment to provide taxpayers with an impartial, fair and timely resolution to their appeals of tax and property assessments. Key strategies related to the tax appeals process include identifying and implementing process improvements to

reduce the time it takes to produce a tax appeal final decision, and ensuring the allocation of adequate resources to support timely resolution. The ministry will review BC Assessment legislation and policies to identify and implement improvements to the property assessment and property appeal processes. The review will focus on improvements to customer service, and streamlining and simplifying assessment and appeal processes.

**Performance Measure:**

***Elapsed time from receipt of tax appeal to final decision:*** This measure tracks the ministry’s success in providing a timely resolution to taxpayer appeals with the goal being continuous improvement.

Performance Measure	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Target	2006/07 Target	2007/08 Target
<b>Elapsed time from receipt of tax appeal to final decision</b> .....	11.4 months	11.7 months	12.0 months	6.0 months	5.0 months	4.5 months

**Goal 6:** *Continuous performance improvement and accountability.*

The ministry continues to strive for improved performance and customer service. It will encourage creative and innovative solutions that improve operations and enable it to achieve its business objectives. The ministry is committed to provide its customers and clients with the best service possible. The ministry has two key initiatives related to this Goal:

- Develop performance measures and service standards that address the commitments set out in the Taxpayer Fairness and Service Code. These measures will be introduced in the 2006-07 Service Plan and will define the service standards that British Columbians can expect when dealing with the ministry.
- Implement a new Revenue Management System. This includes the transformation and consolidation of additional revenue management systems from across government into the new centralized system.

**Core Business Area:** *Revenue Services; Revenue Programs; Small Business and Regulatory Reform; Property Assessment Services; Executive and Support Services.*

**Objective 1:** *Continuously improve, streamline and simplify work processes.*

This objective focuses on providing the maximum benefit to the public through continuous improvement of business processes. Key strategies include implementing a consolidated revenue management system, continuing to leverage capacity and economies of scale to increase efficiencies, assessing and adopting leading revenue administration and management practices, and comparing the ministry’s performance with other jurisdictional revenue management agencies.

**Performance Measures:**

**Receipt to deposit turnaround time:** The ministry tracks the duration between when a payment is received and when it is deposited to the government’s account. Reducing the period of time between the receipt and deposit of funds demonstrates an improvement to the ministry’s cash management processes.

**Cost per transaction:**<sup>11</sup> The ministry is committed to reducing transaction costs. To track progress in this area, the ministry collects transaction cost and volume data and reports on the cost per transaction.

**Cost to collect \$1 of debt:** The ministry is also committed to maintaining efficient processes and procedures to collect debt owed to government. The ministry calculates and reports on the cost to collect \$1 of debt.

Performance Measure	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Target	2006/07 Target	2007/08 Target
<b>Receipt to deposit turnaround time</b> .....	New measure in 2003/04	3 Days	2 Days	Same Day	Same Day	Same Day
<b>Cost per transaction</b> .....	New measure in 2003/04	\$0.82	\$0.68	\$0.75	\$0.72	\$0.68
<b>Cost to collect \$1 of debt</b> .....		New measure in 2004/05	\$0.05	\$0.06	\$0.05	\$0.05

Explanatory Information: Same day — 95% of all payments will be deposited the same day as received. 2006/07 and 2007/08 targets, for all three measures, will be revisited to assess the impact of the consolidated revenue management system on performance.

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<sup>11</sup> A transaction refers to the processing of a payment or return for the purpose of updating a customer’s account.

# Related Initiatives and Planning Processes

## Regulatory Reform

The ministry has undertaken a variety of activities that support the government-wide regulatory reform initiative. Since the start of the deregulation program in June 2001, the ministry's efforts have resulted in a significant reduction in the amount of information required of taxpayers. Customer service has been improved by streamlining reporting requirements and making the completion of required forms easier. Forms have been revised, reporting requirements combined and unnecessary forms eliminated. This reduces the cost of doing business with government by making it easier, faster and more efficient to deal with government and enhances ministry efficiency.

The following provides several examples of the ministry's most significant deregulation and regulatory reform initiatives for the period of this service plan.

- **Zero per cent increase to regulatory burden through 2007/08.** At a minimum, the ministry will maintain regulatory requirements at the June 2004 baseline. The ministry's forms will continue to be monitored and reviewed to maintain the benefits that have been achieved over the last three years. New forms will only be introduced after careful scrutiny to ensure that as few regulatory requirements as possible are introduced. The ministry will continue to focus on improving customer service by streamlining reporting requirements and making the completion of required forms easier.
- **Regulatory reform.** In response to the commitment in the government's strategic plan, the ministry will launch a comprehensive review of British Columbia's social service tax policies and legislation to develop revenue-neutral options for simplifying, streamlining and enhancing fairness. In addition, the ministry will develop and implement regulatory changes to resolve grace period variances and consolidate the number of interest rate schedules used for the calculation of interest on the late payment of financial obligations. The application of consistent policies and procedures will reduce confusion and increase fairness and equity for taxpayers. Proposed amendments to the Petroleum and Natural Gas Royalty and Freehold Production Tax Regulation will reduce the regulatory and reporting burden on oil producers, will increase the accuracy of returns and will facilitate electronic delivery of oil royalty information.

## **Overview of Human Resource Management and Information Resource Management Plans**

The ministry's Human Resource Plan (HRP) and Information Resource Management Plan (IRMP) support the achievement of all ministry goals. An overview of these plans is available on the ministry website at <http://www.rev.gov.bc.ca/budget/HRP/pdf> (HRP) and <http://www.rev.gov.bc.ca/budget/IRMP.pdf> (IRMP).

The existing HRP and IRMP reflect the priorities of the former Ministry of Provincial Revenue. Both of these plans will be reviewed and revised, as required, over the course of the 2005/06 fiscal year to reflect the ministry's new responsibilities and structure as of June 2005.

## Appendix A: Glossary

**Accounts receivable/debt** — amounts claimed by the Province against debtors.

**Tax assessments** — a written notice from government of an amount owed to the Province. This notice represents monies that should have been remitted or paid to the Province, as well as, any penalty or interest charges imposed by the Province.

**Audit and Review**— an examination of an individual's or business' financial records or accounts to ensure that the amounts owed have been collected and remitted, or paid as required. This can vary from the review of grants, tax expenditure and exemptions and compliance with legislation, to the examination of financial records and legal documents.

**Billing** — the act of notifying an individual or business of an amount owed to the Province.

**Collections** — remedial actions employed by the Province to effect a payment from an individual or business on an overdue account receivable.

**Incremental revenue** — monies identified by, or remitted in response to, audit and enforcement activities.

**Overdue** — an account receivable for which no monies have been remitted and is considered overdue according to the legislation at issue.

**Penalty** — a fine imposed for an offence against the legislation at issue (most commonly assessed for non-remittance of taxes).

**Recoveries** — monies recovered in the course of administering accounts receivable.

**Remittance** — the payment of monies to meet a financial obligation.

**Refund** — return of monies remitted in error or in excess of an account receivable.

**Revenue** — all monies received to meet financial obligations or identified as owed to the Province.

**Small business** — a small business has fewer than 50 employees or is operated by a person who is self-employed without paid help.

**Tax expenditure** — the reduction in tax revenues that results when government programs or benefits are delivered through the tax system rather than reported as budgetary expenditures. Tax expenditures are usually made by offering special tax rates, exemptions or tax credits to program beneficiaries.

**Transaction** — The processing of a payment or return for the purpose of updating a customer account.

**Voluntary compliance** — when taxpayers meet their financial obligations without requiring the Province to effect payment.

## Appendix B: Legislation Administered by the Ministry

The following statutes, in alphabetical order, are under the administration of the Ministry of Small Business and Revenue.

*Corporation Capital Tax Act*

*Esquimalt and Nanaimo Railway Belt Tax Act*

*Forest Act*

*Forest Practices Code of British Columbia Act*

*Forest Stand Management Fund Act*

*Home Conversion and Leasehold Loan Act*

*Home Mortgage Assistance Program Act*

*Home Owner Grant Act*

*Home Purchase Assistance Act*

*Homeowner Interest Assistance Act*

*Hotel Room Tax Act*

*Income Tax Act*

*Indian Self Government Enabling Act*

*Insurance Premium Tax Act*

*International Financial Activity Act*

*International Financial Business (Tax Refund) Act*

*Land Tax Deferment Act*

*Logging Tax Act*

*Medicare Protection Act*

*Mineral Land Tax Act*

*Mineral Tax Act*

*Mining Tax Act*

*Ministry of Forests Act*

*Motor Fuel Tax Act*

*Petroleum and Natural Gas Act*

*Property Transfer Tax Act*

*Range Act*

*School Act*

*Sechelt Indian Government District Home Owner Grant Act*

*Social Service Tax Act*

*South Moresby Implementation Account Act*

*Taxation (Rural Area) Act*

*Tobacco Tax Act*

## Appendix C: British Columbia/Canada Revenue Agency Work Plan Summary

The Ministry of Small Business and Revenue represents British Columbia in its relationship with the Canada Revenue Agency (CRA) with respect to the taxation statutes CRA administers on behalf of the province. Working with the ministry, CRA identifies and collects personal and corporate income taxes that help support the provision of vital provincial programs such as health care, education and transportation.

The ministry is currently working with CRA to identify opportunities to further develop and strengthen our ongoing partnership and collaborative initiatives with respect to tax administration to ensure that all revenue due to the province is identified and received by the province. This work is supported by a detailed *British Columbia Work Plan* developed jointly by the ministry and CRA. The work plan identifies both ongoing and one-time initiatives, accountabilities and, where appropriate, timelines and performance measures. A high level summary of key work plan objectives includes:

- A variety of initiatives to ensure the province receives an accurate allocation of the identified tax liability.
- The development of a comprehensive Service Management Framework and associated Service Level Agreements. This work will more accurately reflect British Columbia's ongoing relationship with CRA, support the effective delivery of British Columbia's income taxation programs and will include performance measures to determine CRA's accountability for delivery of these programs.
- Continued collaboration between the ministry and CRA to identify and implement solutions to various administrative, reporting, data management and information sharing issues to support enhanced administration of British Columbia's taxation programs.
- Establishing a process to ensure provincial tax administration priorities and issues are included in the strategic planning process.
- Continued collaborative efforts to address non-compliance with tax obligations to promote fairness and equity by leveling the playing field for the individuals and businesses that are meeting their financial obligations voluntarily.
- Improving customer service by providing simplified, streamlined audit processes through increased concurrent federal and provincial audit activities.

