

**Ministry of
Finance**

**2010/11 – 2012/13
SERVICE PLAN**

March 2010



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Message from the Minister and Accountability Statement



British Columbia is emerging from a successful Vancouver 2010 Olympic Winter Games, and I am proud of how well our beautiful province was showcased to billions of people in countries around the world. This once-in-a-lifetime opportunity has helped renew hope and optimism for a bright economic future in communities in all corners of the province.

British Columbia will see substantial economic benefits from the 2010 Games in the years to come. Our government is committed to making Vancouver a top 25 global centre by 2012. We are attracting investment through the International Financial Centre, leveraging opportunities that will result from the 2010 Games, promoting British Columbia's many advantages, and highlighting our position as Canada's Pacific Gateway. Over this decade, trade with the Asia-Pacific is estimated to be worth \$76 billion for British Columbia and could create as many as 255,000 jobs.

With the new year, we welcomed some new and significant tax measures. British Columbia now has the lowest provincial personal income taxes in Canada for individuals earning up to \$118,000. The corporate income tax small business threshold has also been increased from \$400,000 to \$500,000. By April 1, 2012 we will eliminate the small business income tax entirely, to ensure B.C. remains on track to create a stronger, more competitive economy. For the majority of taxpayers, provincial income taxes have been reduced by at least 37 per cent since 2001 and an additional 325,000 people no longer pay any British Columbia income tax.

The effects of the global recession in 2009 will continue to be felt in the years ahead and we will still face some difficult times and tough choices. The Ministry of Finance is leading by example in meeting the financial challenges that lie ahead – reducing travel and office expenses, relying on in-house expertise to save on contract expenditures and finding new ways of doing business. Meeting these demands head-on, the ministry continues to deliver on its mandate of fiscal planning and budgeting, revenue collection, debt management, and oversight of the financial, procurement and administrative governance of the broader public sector. Similar steps are being taken across government as we put our own fiscal house in order, allowing us to prioritize spending on health care, education and supports for our most vulnerable citizens.

Credit rating agencies confirm British Columbia is on the right path to recovery. Moody's Investors Service, Standard and Poor's, and Dominion Bond Rating Services have confirmed British Columbia's top credit rating, noting the Province's track record of prudent fiscal planning and its effective management of fiscal pressures.

Despite our challenges, the Province remains committed to reducing greenhouse gas emissions by 33 per cent by 2020. The revenue neutral carbon tax plan estimates revenues from the carbon tax at \$2.27 billion over three years, more than offset by related tax reductions estimated at \$2.5 billion.

Finally, on July 1, 2010, British Columbia intends to harmonize the Provincial Sales Tax with the federal Goods and Services Tax. The new Harmonized Sales Tax (HST) will have the lowest rate in Canada and once fully implemented, will make British Columbia one of the most competitive jurisdictions in the industrialized world for new investment. The Harmonized Sales Tax is expected to save the British Columbia government \$30 million in administrative costs annually and is also estimated to remove over \$2 billion in costs for job-supporting B.C. businesses in British Columbia.

I am extremely proud of the talented and professional individuals at the Ministry of Finance. It is truly a privilege to work with them, and I am honoured by their commitment to the people of British Columbia.

The Ministry of Finance 2010/11 – 2012/13 Service Plan was prepared under my direction in accordance with the *Budget Transparency and Accountability Act*. This plan includes all material fiscal assumptions and policy decisions as of February 23, 2010. I am accountable for the basis on which this plan has been prepared and for achieving the specific objectives in this plan.

Additionally, under the *Balanced Budget and Ministerial Accountability Act*, I am accountable for earning \$185.325 million in gross revenue from audit- and compliance-related activity in respect of revenues payable under enactments administered by the Minister of Finance.



Honourable Colin Hansen
Minister of Finance and Deputy Premier

February 23, 2010

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Purpose of the Ministry

The Ministry of Finance plays a key role in establishing, implementing and reviewing government's economic, fiscal and taxation policies. The Ministry also delivers fair, efficient and effective tax administration and revenue management processes to provide revenues that fund essential government programs, such as health care, education, social services and transportation infrastructure for British Columbians.

The Ministry continues to focus on the priorities of fiscal sustainability and a competitive economy that will ensure the Province's success in meeting its strategic goals.

The Ministry is responsible for:

- Government's economic forecasting, fiscal planning, budgeting and reporting;
- Tax and non-tax revenue administration and collection;
- Oversight of financial, procurement and administrative governance for the broader provincial public service;
- Banking, accounting, and risk and debt management services for government;
- Policy development for the financial and real estate sectors, and provincial taxation; and,
- Administration of a governance framework for Crown agencies.

In 2010/11, the Ministry will assume responsibility for ongoing administration of the reconstruction loan portfolio under the *Homeowner Protection Act*, which was transferred from the Ministry of Housing and Social Development.

The Ministry publishes the government's annual *Budget and Fiscal Plan, Estimates, Public Accounts, Quarterly Reports, and Financial and Economic Review*. These documents are available at www.fin.gov.bc.ca/pubs.htm. Ministry clients include the citizens of British Columbia, Treasury Board, Cabinet, ministries, Crown corporations, boards and commissions, agencies, businesses, investors and financial sector agencies.

The Ministry upholds the core values of government – *integrity, fiscal responsibility, accountability, respect and choice* – identified in the [Province of British Columbia's 2009/10 - 2011/12 Strategic Plan Update](#)¹.

¹ View the Province of British Columbia's Strategic Plan Update at www.bcbudget.gov.bc.ca/2009_Sept_Update/stplan/Strategic_Plan_Sept_2009.pdf.

Strategic Context

The Economy

The Economic Forecast Council estimates that British Columbia's real GDP contracted by 2.6 per cent in 2009. The Council projects a return to growth for BC in 2010 and 2011, with real GDP expected to increase by 2.9 per cent and 3.1 per cent, respectively, in those years. Risks to British Columbia's economic outlook include a double-dip recession originating in the US, slower than anticipated global demand resulting in reduced demand for British Columbian exports, a Canadian dollar valued above the current forecast, and further weakening of the US dollar resulting in significant disruptions to global commodity and financial markets.

The provincial government's record of fiscal surpluses in recent years, combined with a declining debt-to-GDP ratio during that time, has helped BC to maintain its triple-A credit rating through these difficult economic times. Many private sector economists expect BC to be a leader among provinces in economic growth through 2010 and 2011.

Harmonized Sales Tax

The Province has proposed to harmonize the Provincial Sales Tax (PST) and the Goods and Services Tax (GST) into a single Harmonized Sales Tax (HST) effective July 1, 2010. The implementation of the HST will lower costs for business, enhance productivity and create jobs. As such, it is the single biggest step the government can take to create jobs, improve the provincial economy and provide a competitive advantage for British Columbian businesses. Managing the transition to the HST is a priority for the Ministry.

Goals, Objectives, Strategies and Performance Measures

Goal 1: Sound and transparent management of government finances.

Confidence in British Columbia's economy is supported by a sound and sustainable fiscal environment. Responsible fiscal policies ensure that the government can maintain and enhance the delivery of key public services and that the costs of public services are not passed on to future generations. Public confidence is further enhanced by open accountability that demonstrates the appropriate management of government finances.

Objective 1.1: Effective management of government's fiscal plan.

The government's ability to achieve a sustainable fiscal environment relies on the development and maintenance of a prudent and resilient fiscal plan. The Ministry plays a critical role in overseeing the fiscal plan and works closely with the federal government, provincial ministries and other public sector partners to ensure that government's annual and three-year revenue, operating and capital expenditure targets are met.

Strategies

- Update government financial reporting processes to facilitate enhanced monitoring.
- Manage government's capital plan, including accelerated strategic investments in infrastructure across the province.
- Continuously monitor revenues, spending and debt set out in the fiscal plan, and take corrective action as required to meet targets.

Performance Measure 1: Provincial credit rating.

Performance Measure	2009/10 Forecast	2010/11 Target	2011/12 Target	2012/13 Target
Provincial credit rating	Aaa	Aaa	Aaa	Aaa

Data Source: Moody's Investor Service (Credit Rating Agency).

Discussion

This measure is the rating of provincial debt by Moody's Investors Service, an independent rating agency. Bonds are rated in descending alphabetical order from A to C – highest to lowest. Triple-A (Aaa) is the highest possible rating, provided to those public and private sector organizations that

offer excellent financial security and are considered high investment grade entities. The interest rate paid by the Province when it borrows in the domestic and international capital markets is influenced by the credit ratings supplied by third party agencies.

In determining the Province’s credit rating, rating agencies evaluate debt as a percentage of gross domestic product (GDP) and interest owing as a percentage of gross receipts. Agencies also consider the government’s track record in meeting its fiscal targets, its transparency in budgeting and reporting, the economic outlook, and business and consumer confidence in the economy. With government’s continued focus on prudent fiscal management, it anticipates maintaining a triple-A credit rating.

Performance Measure 2: Budget deficit / surplus.

Performance Measure	2009/10 Forecast	2010/11 Target	2011/12 Target	2012/13 Target
Budget deficit / surplus	\$2.775 B deficit	As set out in government fiscal plan	As set out in government fiscal plan	As set out in government fiscal plan

Data Source: British Columbia Budget and Fiscal Plan

Discussion

This measure replaces the performance measure *per cent of ministries that meet government expenditure targets*. While the previous measure tracks an important element of government’s financial management, the current measure better reflects the Ministry Finance’s overall success in implementing the government’s fiscal plan. Specifically, the government is committed to returning to a balanced budget by 2013/14 with interim deficit targets through 2012/13.

A budget deficit is currently necessary given the economic conditions; however, in future years, government will once again focus on maintaining a balanced budget.

Objective 1.2: Accountable, efficient and transparent financial and program management across government.

The Ministry is responsible for establishing a variety of governance frameworks that apply to ministries and the broader public sector. These frameworks guide the activities of government toward achieving its objectives and facilitate transparency and accountability. The successful implementation of effective governance frameworks ultimately contributes to public confidence in government and increased value in the use of public funds. To facilitate the effective application of these frameworks, the Ministry supports government with tools and training to build necessary capacity.

The Ministry also uses a risk-based approach to monitoring performance through compliance and controls monitoring and a corporate internal audit program. This approach optimizes the use of limited resources while ensuring that the Ministry addresses government’s most significant risk exposures.

Strategies

- Maximize investment returns on surplus cash to minimize borrowing costs and requirements.
- Use risk-based approaches to effectively manage government's resources.
- Ensure appropriate financial and program management, systems and guidance are in place for the broader public service.
- Ensure all government entities (e.g. ministries, Crown agencies, etc.) are publicly accountable for their programs, services and fiscal management.
- Undertake targeted reviews of government business processes to maximize efficiency.
- Meet statutory reporting requirements and comply with Generally Accepted Accounting Principles.

Performance Measure 3: Release of key financial documents.

Performance Measure	2009/10 Forecast	2010/11 Target	2011/12 Target	2012/13 Target
Release date of the <i>Budget</i>	March 2, 2010	By legislated due date	By legislated due date	By legislated due date
Release date of the <i>Public Accounts</i> ¹	On or Before June 30, 2010	On or before June 30, 2011	On or before June 30, 2012	On or before June 30, 2013
Audit opinion	<i>Public Accounts</i> in compliance with Canadian generally accepted accounting principles (GAAP)	<i>Public Accounts</i> in compliance with Canadian generally accepted accounting principles (GAAP)	<i>Public Accounts</i> in compliance with Canadian generally accepted accounting principles (GAAP)	<i>Public Accounts</i> in compliance with Canadian generally accepted accounting principles (GAAP)

Data Source: Release of the *Public Accounts*.

¹ This measure will be considered substantially achieved if the *Public Accounts* are released within 10 business days of the target date.

Discussion

The first two measures capture the timeliness of government budgeting and financial reporting. Timely release of financial information is critical for effective use of the information and helps instill public confidence in government's ability to manage its resources. The *Budget Transparency and Accountability Act* requires the release of the Province's budget by the third Tuesday of February in the immediately preceding fiscal year and the Province's financial statements (*Public Accounts*) by August 31 following each fiscal year end. The release date for the current budget was changed to March 2, 2010 to accommodate the 2010 Olympic Games.

The third measure is an indication of the transparency of government in accounting for its finances. In preparing the *Public Accounts*, the Ministry strives to provide an accurate and fair representation of the government's financial position in accordance with Canadian generally accepted accounting principles (GAAP). To validate this position, government seeks an independent audit opinion that offers an objective assessment of its financial reporting.

Goal 2: A strong, competitive and vibrant economy.

Objective 2.1: A fair and competitive tax environment.

A tax system that is perceived to be fair increases the confidence of British Columbians in their government. Furthermore, the Province's ability to develop a strong and vibrant economy depends on a tax and regulatory environment that is both nationally and internationally competitive. Jurisdictions with competitive tax regimes and regulatory frameworks are successful in attracting and retaining personal and business investment. This in turn enhances economic development and creates stable revenues to support critical government services such as health care and education.

Strategies

- Ensure financial and corporate regulatory frameworks are efficient and effective, and protect the public interest.
- Support necessary legislative processes related to implementing the HST.
- Continue to improve the fairness, competitiveness and sustainability of the provincial tax system.

Performance Measure 4: Provincial income tax rates.

Performance Measure	2009/10 Forecast	2010/11 Target	2011/12 Target	2012/13 Target
Provincial ranking of corporate income tax rates	In the lowest four	Remain in the lowest four	Remain in the lowest four	Remain in the lowest four
Provincial ranking of personal income tax rates for the bottom two tax brackets	Lowest	Lowest	Lowest	Lowest

Data Source: Published legislation and budgets from all 10 provinces.

Discussion

The measure of the **provincial ranking of corporate income tax rates** compares the general corporate income tax rate in British Columbia, as of March 31 each year, to those of other provinces in Canada. The targets reflect government's commitment to maintaining a competitive tax

environment that fosters economic growth by encouraging business investment and promoting a business-friendly environment.

The measure of **the provincial ranking of personal income tax rates for the bottom two tax brackets** provides a comparison of British Columbia’s personal income tax rates for the bottom two tax brackets, as of March 31 each year, with those of the other nine provinces. The targets demonstrate government’s commitment to maintaining low tax rates for individuals and families living and working in British Columbia.

Objective 2.2: Responsible, effective and fair revenue, tax and benefit administration that funds provincial programs and services.

The Ministry manages revenue in relation to statutes it directly administers and, increasingly, statutes administered by other ministries.² These revenues support the provision of important government programs and services — such as health care, education, social services and transportation infrastructure — for British Columbians.

The Ministry is committed to identifying and collecting amounts owed to government in a manner that is fair and respectful to citizens and taxpayers.

Strategies

- Focus compliance activities on areas with the highest risk of non-compliance while also ensuring coverage across industry sectors and types of taxpayers.
- Explore further opportunities for applying technological solutions to improve audit practices.
- Improve collaboration across jurisdictions to help ensure revenue due to the Province is identified and received in a timely manner.
- Improve practices used to collect outstanding amounts owed to government.
- Work with the federal government to implement the HST and wind down provincial administration of the Provincial Sales Tax and Hotel Room Tax.

Performance Measure 5: Percentage of incremental revenue target achieved.

Performance Measure	2009/10 Forecast	2010/11 Target ²	2011/12 Target	2012/13 Target
Percentage of incremental revenue target achieved ¹	100% (\$211.1 M)	100% (\$185.325 M)	N/A	N/A

Data Source: Ministry of Finance business information system

¹ Due to the implementation of the HST, this performance measure will not be reported after the 2010/11 fiscal year.

² Incremental revenue targets are approved annually by Treasury Board.

² See Appendix A: Legislation Administered by the Ministry.

Discussion

The Ministry undertakes audit and compliance activities to detect and address non-compliance. The Ministry focuses its efforts in areas where the risk and potential revenue consequences of non-compliance are highest, while maintaining a presence across all industry sectors and all types of taxpayers to ensure fair and equal treatment. This approach encourages voluntary compliance by increasing the credibility and visibility of the Ministry’s audit and compliance programs.

This measure is an indication of the success of the audit and compliance activities in identifying outstanding amounts owed to government. The amounts identified are incremental revenue. Incremental revenue targets are approved annually by Treasury Board as required under the *Balanced Budget and Ministerial Accountability Act*. Achievement of the annual target is a key accountability of the Minister of Finance.

Performance Measure 6: Percent of amounts owed to government paid.

Performance Measure	2009/10 Forecast	2010/11 Target	2011/12 Target	2012/13 Target
Percent of amounts owed to government paid ¹	Baseline	Maintain	Maintain	Maintain

Data Source: Ministry of Finance business information systems

¹ This measure includes all amounts owed to government and administered by the Ministry of Finance. Amounts owed to government include revenue identified during the fiscal year and overdue accounts from the current and previous fiscal years. These amounts may be billed by the Ministry, self-assessed by individuals and businesses, or identified by the Ministry through audit and compliance activities. Due to the transition to the proposed HST, which will be administered by the Canada Revenue Agency, this measure does not include Provincial Sales Tax.

Discussion

This measure reports on the success of the Ministry in collecting all amounts under its administration owed to government in a specific fiscal year. This measure includes amounts owed to government where the Ministry is responsible for both revenue and debt collection functions. It excludes revenue and debt collections for personal and corporate income tax, and HST collected by the Canada Revenue Agency on behalf of the Province. Following the implementation of the proposed HST, the measure will reflect approximately 42 per cent of the revenue and debt administered by the Ministry.

Resource Summary

Resource Summary Table

Core Business Area	2009/10 Restated Estimates ¹	2010/11 Estimates ²	2011/12 Plan	2012/13 Plan
Operating Expenses (\$000)				
Treasury Board Staff	9,025	8,530	9,057	9,057
Office of the Comptroller General	11,617	10,084	8,299	8,299
Treasury	1	1	1	1
Revenue Programs				
Gross.....	52,349	49,928	42,213	42,074
Recoveries ²	(41,674)	(44,214)	(29,017)	(28,878)
Net	10,675	5,714	13,196	13,196
Policy and Revenue Services				
Gross.....	163,619	152,050	142,333	133,910
Recoveries ²	(139,193)	(143,773)	(135,711)	(127,288)
Net	24,426	8,277	6,622	6,622
Board Resourcing and Development	482	465	451	451
Executive and Support Services	19,879	25,409	21,757	21,757
Pacific Carbon Trust	5,000	5,000	0	0
Insurance and Risk Management				

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Core Business Area	2009/10 Restated Estimates ¹	2010/11 Estimates ²	2011/12 Plan	2012/13 Plan
Gross.....	43,314	49,205	51,435	53,667
Recoveries ⁴	(43,314)	(44,971)	(47,199)	(49,431)
Net	0	4,234	4,236	4,236
Provincial Home Acquisition Wind Up Special Account³	10	10	10	10
Total	81,115	67,724	63,629	63,629
Ministry Capital Expenditures (Consolidated Revenue Fund) (\$000)				
Treasury Board Staff.....	0	0	0	0
Office of the Comptroller General	0	0	0	0
Treasury	0	0	0	0
Revenue Programs.....	0	0	0	0
Policy and Revenue Services.....	0	0	0	0
Board Resourcing and Development.....	0	0	0	0
Executive and Support Services	3,480	2,931	1,051	1,087
Pacific Carbon Trust.....	0	0	0	0
Insurance and Risk Management.....	0	0	0	0
Total	3,480	2,931	1,051	1,087

Capital Plan (\$000)^{3,4}				
Applicable Core Business(es) Purpose(s)	0,000	0,000	0,000	0,000
Total	0,000	0,000	0,000	0,000
Other Financing Transactions (\$000)³				
Homeowner Protection Act Loan Program	0,000	0,000	0,000	0,000
Receipts	0,000	(13,949)	(19,316)	(16,731)
Disbursements	0,000	1,000	0,000	0,000
Net Cash (Requirements)	0,000	(12,949)	(19,316)	(16,731)
Total Receipts	0,000	(13,949)	(19,316)	(16,731)
Total Disbursements	0,000	1,000	0,000	0,000
Total Net Cash Source (Requirements)	0,000	(12,949)	(19,316)	(16,731)

¹ The 2009/10 Restated Estimates have been restated, for comparative purposes only, to be consistent with Schedule A of the 2009/10 Estimates.

² The Ministry's costs are partially recovered from revenue administered by the Ministry under statutes listed in Appendix A.

³ This account is established under the Special Appropriation and Control Act effective April 1, 2004, for the purpose of providing for expenditures for the winding up of the loan and financial assistance programs under the Home Conversion and Leasehold Loan Act, Home Mortgage Assistance Act, Home Purchase Assistance Act, Homeowner Interest Assistance Act and Provincial Home accounts and guarantee claims paid under the mortgage assistance programs.

⁴ These recoveries represent amounts paid into the Insurance and Risk Management special account in respect of agreements or arrangements with participants, and amounts required to be paid into the account under regulations.

Shared Services: The 2009/10 restated estimates reflect a change in funding model for corporately provided operations support such as accommodation, most information technology, freedom of information, corporate accounting services, payroll, and corporate sustainability. Funds previously held in ministries for these activities were centralized into Shared Services BC, the existing service delivery body for these services.

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Hyperlinks to Additional Information

Reports and Publications

- For more information on this and other Ministry Service Plans and Annual Service Plan Reports, please visit: www.bcbudget.gov.bc.ca/
- For other reports and publications of the British Columbia Ministry of Finance, please visit: www.fin.gov.bc.ca/pubs.htm

The Minister of Finance is also the Minister responsible for the following Crown Corporations, Boards, Commissions and Advisory Committees:

Crown Corporations:

- Partnerships BC: www.partnershipsbc.ca
- Pacific Carbon Trust Inc: www.pacificcarbontrust.ca
- BC Securities Commission: www.bsc.bc.ca

Boards and Commissions

- Board Resourcing and Development Office: www.fin.gov.bc.ca/brdo
- Financial Institutions Commission: www.fic.gov.bc.ca
- Financial Services Tribunal: www.fic.gov.bc.ca/fst
- Insurance Council of British Columbia: www.insurancecouncilofbc.com/PublicWeb/Home.html
- Real Estate Council of British Columbia: www.recbc.ca

Advisory Committees:

- Accounting Policy Advisory Committee:
www.fin.gov.bc.ca/brdo/boardView.asp?boardNum=191095

Appendix A: *Legislation Administered by the Ministry*

The Minister of Finance and Deputy Premier is charged with the administration of the following enactments, presented alphabetically.

Auditor General Act
Balanced Budget and Ministerial Accountability Act
Bonding Act
British Columbia Railway Finance Act
Budget Transparency and Accountability Act
Business Corporations Act
Business Number Act
Capital Financing Authority Repeal and Debt Restructuring Act
Carbon Tax Act
Cooperative Association Act
Corporation Capital Tax Act
Credit Union Incorporation Act
Creditor Assistance Act
Esquimalt and Nanaimo Railway Belt Tax Act
Financial Administration Act
Financial Information Act
Financial Institutions Act
Home Owner Grant Act
Hotel Room Tax Act
Income Tax Act
Income Trust Liability Act
Indian Self Government Enabling Tax Act
Industrial Development Act
Insurance (Captive Company) Act
Insurance (Marine) Act
Insurance Act
Insurance Premium Tax Act
International Financial Activity Act
Land Tax Deferment Act
Logging Tax Act
Manufactured Home Act
Ministry of Consumer and Corporate Affairs Act
Ministry of Intergovernmental Relations Act
Miscellaneous Registrations Act
Mortgage Brokers Act
Motor Fuel Tax Act
Mutual Fire Insurance Companies Act

Partnership Act
Pension Agreement Act
Pension Benefits Standards Act
Pension Fund Societies Act
Personal Property Security Act
Petroleum and Natural Gas Act ss. 74-77
Probate Fee Act
Property Transfer Tax Act
Public Sector Pension Plans Act
Real Estate Development Marketing Act
Real Estate Services Act
Repairer's Lien Act
Sechelt Indian Government District Home Owner Grant Act
Securities (Forged Transfer) Act
Securities Act
Securities Transfer Act
Social Service Tax Act
Society Act
Special Accounts Appropriation and Control
Taxation (Rural Area) Act
Tobacco Tax Act
Tugboat Worker's Lien Act
Unclaimed Property Act
Warehouse Lien Act
Warehouse Receipt Act

The Minister of Finance and Deputy Premier is charged with the administration of the following enactments in areas related to revenue management processes only.

Forest Act
Forest and Range Practices Act
Forest Practices Code of British Columbia Act
Forest Stand Management Fund Act
Homeowner Protection Act
Medicare Protection Act
Mineral Land Tax Act
Mineral Tax Act
Ministry of Forests and Range Act
Petroleum and Natural Gas Act
Range Act
School Act
Wildfire Act