



By Email

December 21, 2020

Our reference: 20-052542-002

Subject: Your request for access to documents

Dear Sir,

This letter is in response to your October 6, 2020 request for access to documents. Your request has been processed in accordance with the *Tax Administration Act* (RLRQ, chapter A-6.002; hereinafter the "TAA") and the *Act respecting Access to documents held by public bodies and the Protection of personal information* (RLRQ, chapter A-2.1; hereinafter the "AAP").

More specifically, and according to your email dated October 8, 2020, we understand that you wish to obtain the following information for the period starting January 01, 2012 until October 6, 2020:

- 1) For each year and each month, the number of refunds and the total amount given to applicants completing form Application for a QST Rebate for a Road vehicle shipped outside Quebec, then those applicants who filled box 6 or 7 on the form, as reason for rebate;
- 2) All corporate information related to applicants completing form Application for a QST Rebate for a Road Vehicle shipped outside Quebec, as described at part one of your request and showing details as followed :
 - Applicant and seller: Québec enterprise number, Identification number, name of the entity, mailing address, postal Code, telephone home, telephone work;
 - Vehicle: make, model, year, VIN, license plate number.

We have obtained the information you required. However, please be advised that the answer to the first part of your request is only available as of February 2019, when the database system

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from which this information is extracted was developed. We are therefore unable to produce the information between 2012 and February 2019 since some IT development work would be necessary, and according to section 15 of AAP, the right of access applies only to documents that can be released without requiring computation or comparison of information.

Please also be advised that we are unable to grant you access to the information required at the second part of your request in light of section 69 of the TAA. According to that section, the tax record of a person is confidential and no information contained in a person's tax record may be used or communicated unless the person consents thereto.

Enclosed is a document entitled *Relevant Legislative Provision*, which sets out the provision on which our refusal is based. .

In accordance with sections 51 and 101 of the AAP, we wish to inform you that, pursuant to Division III of Chapter IV of the AAP (sections 135 et seq.), you may apply to the Commission d'accès à l'information for a review of the decision within 30 days of the date of this letter. In that regard, we are enclosing a document entitled *Notice of Recourses*.

Yours truly,

A handwritten signature in black ink, appearing to read "Normand Boucher". The signature is stylized with a large initial "N" and a long horizontal stroke.

M^e Normand Boucher
Responsible of access to documents
and the protection of confidential information,

Encl.

RELEVANT LEGISLATIVE PROVISIONS

Tax Administration Act (RLRQ, chapter A-6.002)

69. The tax record of a person is confidential; no information contained in a person's tax record may be used or communicated unless the person consents thereto or the use or communication is authorized by this Act.

A person's tax record shall consist of the information held by the Minister in respect of the person for the application or enforcement of a fiscal law.

A judicial proceeding instituted for the application or enforcement of a fiscal law and the ensuing decision do not form part of a tax record.

A record created for the administration, direction or management of the Agency, or in connection with an offence under any of sections 71.3.1 to 71.3.3, is not a tax record.

An Act respecting Access to documents held by public bodies and the Protection of personal information (RLRQ, chapter A-2.1)

15. The right of access applies only to documents that can be released without requiring computation or comparison of information.

NOTICE OF RECOURSE

(further to a decision rendered under the *Act respecting Access to documents held by public bodies and the Protection of personal information* (RLRQ, chapter A-2.1; hereinafter referred to as the "Access Act") and/or the *Tax Administration Act* (CQRL, chapter A-6.002))

REVIEW BEFORE THE COMMISSION D'ACCÈS À L'INFORMATION

(a) Jurisdiction

Section 135 of the Access Act provides that every person whose request has been denied, in whole or in part, by the person in charge of access to documents or of protection of personal information may apply to the Commission d'accès à l'information (hereinafter referred to as the "Commission") for a review of the decision.

The application for review must be made in writing and may state briefly the reasons for which the decision should be reviewed. (Access Act, s. 137.)

The contact information for the Commission is as follows:

QUÉBEC

525, boulevard René-Lévesque Est, bureau 2.36
Québec (Québec) G1R 5S9
Telephone: 418 528-7741
Toll-free: 1 888 528-7741
Fax: 418 529-3102

MONTRÉAL

2045, rue Stanley, bureau 900
Montréal (Québec) H3A 2V4
Telephone: 514 873-4196
Toll-free: 1 888 528-7741
Fax: 514 844-6170

(b) Grounds

The grounds for review may relate to the decision, to the time prescribed for processing the request, to the mode of access to a document or information, to the fee payable or to the application of section 9 of the Access Act (personal notes written on a document, or sketches, outlines, drafts, preliminary notes or other documents of the same nature, which are not considered to be documents held by a public body).

(c) Time limit

An application for review must be made to the Commission within thirty (30) days of the date of the decision or of the time granted to the person in charge for processing a request. (Access Act, s. 135.)

The Access Act explicitly provides that the Commission may, for any serious cause, release the applicant from a failure to observe the time limit of thirty (30) days. (Access Act, s. 135.)

APPEAL BEFORE THE COURT OF QUÉBEC

(a) Jurisdiction

Section 147 of the Access Act provides that a person directly interested may bring an appeal from a final decision of the Commission before a judge of the Court of Québec on a question of law or jurisdiction, including an order of the Commission issued following an investigation, or, with leave of a judge of that Court, from an interlocutory decision that will not be remedied by the final decision.

(b) Time limit

Section 149 of the Access Act provides that an appeal is brought by filing with the Court of Québec a notice to that effect specifying the questions of law or jurisdiction that ought to be examined on appeal.

The notice of appeal must be filed at the office of the Court of Québec within thirty (30) days after the date the parties receive the final decision.

(c) Procedure

In accordance with section 151 of the Access Act, a notice of appeal must be served on the parties and on the Commission within ten (10) days after it is filed at the office of the Court of Québec.

The secretary of the Commission sends a copy of the contested decision and the documents related to the contestation to the office of the Court, to serve as a joint record.