



Access to Information and Privacy
344 Slater Street
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Accès à l'information et protection des renseignements personnels
344 rue Slater
15^e étage, suite 100
Ottawa, ON K1A 0B6

Your File - Votre référence

Our File - Notre référence
AT-2016-00005

Mr. Mark Blumberg
Barristers & Solicitors
Blumberg Segal LLP
390 Bay Street,
Suite 1202
Toronto, Ontario M5H 2Y2

Dear Mr. Blumberg:

This letter is our final response to your request under the *Access to Information Act*, received on February 7, 2013, for the following:

"Documents and other material, including emails, memos, briefing notes, backgrounders, media summaries, reports, correspondence, etc. produced by the Department of Canadian Heritage and CPERB concerning:

- a) schemes involving inflated valuation of cultural property or the abuse of the CPERB system;*
- b) the Advisory on Charitable Tax Receipts issued by CPERB on March 16, 2011;*
- c) the Advisory on Tax Shelter Gifting Arrangements October 14, 2010;*
- d) an article by reporter David Baines of the Vancouver Sun entitled "Blockbuster donation of sculptures turns into bust" dated January 26, 2013;*
- e) copies of all valuation reports received by the CPERB for values over \$1 million, i.e.*

as per following clarification:

- valuation reports (monetary evaluations) relating to any file over \$1 million, identified as a tax shelter*
- valuation reports (monetary evaluation) relating to any file over \$10 million, whether a tax shelter or not;*
- f) the number of certifications provided by CPERB in each year since 2001 and the*

total value of such certifications on an annual basis (Time-frame =5 years as per clarification);
g) any audit reports on CPERB (Time-frame = 5 years as per clarification);
h) the removal of status of a Designated Institution”

You will find enclosed the **final package** of releasable records relevant to your request (460 pages). Certain information has been withheld from disclosure in accordance with sections 16(1)(c) [injurious to the enforcement of any law of Canada or a province or the conduct of lawful investigations], 16(2) [security], 19(1) [personal information], 23.1 Protected information — patents and trade-marks, 20(1)(b) [financial, commercial, scientific or technical information] , 20(1)(d) [contractual details or negotiations], 21(1)(a) [advice or recommendations], 21(1)(b) [consultations or deliberations], 21(1)(c) [plans or positions], 23 [solicitor-client privilege], 24(1) [statutory prohibitions] of the *Access to Information Act*. A reprint of these sections of the *Act* is enclosed for your reference.

This completes the processing of your request. Should you have any questions or concerns, please do not hesitate to contact Tina Beaudoin at 613-853-2870 or by email at Tina.Beaudoin@tribunal.gc.ca.

Please be advised that you are entitled to complain to the Information Commissioner concerning the processing of your request within 60 days of the receipt of this letter. In the event you decide to avail yourself of this right, your notice of complaint should be addressed to:

The Information Commissioner of Canada
30 Victoria Street, 7th Floor
Gatineau, Quebec K1A 1H3

Telephone: (613) 995-2410 (National Capital Region)
1-800-267-0441 (Toll-free)

You may obtain additional information on the complaint process by visiting the website of the Office of the Information Commissioner at www.oic-ci.gc.ca.

Sincerely,

Tina Beaudoin
A/ATIP Coordinator
Access to Information and Privacy Office

Enclosures: Requested records (460 pages)
Reprint of sections 4(1), 16(1)(c), 16(2), 19(1), 23.1, 20(1)(b), 20(1)(d),
21(1)(a), 21(1)(b), 21(1)(c), 23, 24(1) of the *Access to Information Act*

Access to Information Act

16(1)(c) [INJURIOUS TO THE ENFORCEMENT OF ANY LAW OF CANADA OR A PROVINCE OR THE CONDUCT OF LAWFUL INVESTIGATIONS]

16(1) The head of a government institution may refuse to disclose any record requested under this Act that contains

(a) information obtained or prepared by any government institution, or part of any government institution, that is an investigative body specified in the regulations in the course of lawful investigations pertaining to

(i) the detection, prevention or suppression of crime,

(ii) the enforcement of any law of Canada or a province, or

(iii) activities suspected of constituting threats to the security of Canada within the meaning of the Canadian Security Intelligence Service Act,

if the record came into existence less than twenty years prior to the request;

(b) information relating to investigative techniques or plans for specific lawful investigations;

(c) information the disclosure of which could reasonably be expected to be injurious to the enforcement of any law of Canada or a province or the conduct of lawful investigations, including, without restricting the generality of the foregoing, any such information

(i) relating to the existence or nature of a particular investigation,

(ii) that would reveal the identity of a confidential source of information, or

(iii) that was obtained or prepared in the course of an investigation; or

(d) information the disclosure of which could reasonably be expected to be injurious to the security of penal institutions.

16(2) [SECURITY]

16(2) The head of a government institution may refuse to disclose any record requested under this Act that contains information that could reasonably be expected to facilitate the commission of an offence, including, without restricting the generality of the foregoing, any such information

- (a) on criminal methods or techniques;
 - (b) that is technical information relating to weapons or potential weapons; or
 - (c) on the vulnerability of particular buildings or other structures or systems, including computer or communication systems, or methods employed to protect such buildings or other structures or systems.
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19(1) [PERSONAL INFORMATION]

19(1) Subject to subsection (2), the head of a government institution shall refuse to disclose any record requested under this Act that contains personal information as defined in section 3 of the Privacy Act.

23.1 PROTECTED INFORMATION — PATENTS AND TRADE-MARKS

23.1 The head of a government institution may refuse to disclose any record requested under this Act that contains information that is subject to the privilege set out in section 16.1 of the Patent Act or section 51.13 of the Trade-marks Act.

20(1)(b) [FINANCIAL, COMMERCIAL, SCIENTIFIC OR TECHNICAL INFORMATION]

20(1) Subject to this section, the head of a government institution shall refuse to disclose any record requested under this Act that contains

- (a) trade secrets of a third party;
- (b) financial, commercial, scientific or technical information that is confidential information supplied to a government institution by a third party and is treated consistently in a confidential manner by the third party;
- (b.1) information that is supplied in confidence to a government institution by a third party for the preparation, maintenance, testing or implementation by the government institution of emergency management plans within the meaning of section 2 of the Emergency Management Act and that concerns the vulnerability of the third party's buildings or other structures, its networks or systems, including its computer or communications networks or systems, or the methods used to protect any of those buildings, structures, networks or systems;

(c) information the disclosure of which could reasonably be expected to result in material financial loss or gain to, or could reasonably be expected to prejudice the competitive position of, a third party; or

(d) information the disclosure of which could reasonably be expected to interfere with contractual or other negotiations of a third party.

20(1)(d) [CONTRACTUAL DETAILS OR NEGOTIATIONS]

20(1) Subject to this section, the head of a government institution shall refuse to disclose any record requested under this Act that contains

(a) trade secrets of a third party;

(b) financial, commercial, scientific or technical information that is confidential information supplied to a government institution by a third party and is treated consistently in a confidential manner by the third party;

(b.1) information that is supplied in confidence to a government institution by a third party for the preparation, maintenance, testing or implementation by the government institution of emergency management plans within the meaning of section 2 of the Emergency Management Act and that concerns the vulnerability of the third party's buildings or other structures, its networks or systems, including its computer or communications networks or systems, or the methods used to protect any of those buildings, structures, networks or systems;

(c) information the disclosure of which could reasonably be expected to result in material financial loss or gain to, or could reasonably be expected to prejudice the competitive position of, a third party; or

(d) information the disclosure of which could reasonably be expected to interfere with contractual or other negotiations of a third party.

21(1)(a) [ADVICE OR RECOMMENDATIONS]

21(1) The head of a government institution may refuse to disclose any record requested under this Act that contains

(a) advice or recommendations developed by or for a government institution or a minister of the Crown,

(b) an account of consultations or deliberations in which directors, officers or employees of a government institution, a minister of the Crown or the staff of a minister participate,

(c) positions or plans developed for the purpose of negotiations carried on or to be carried on by or on behalf of the Government of Canada and considerations relating thereto, or

(d) plans relating to the management of personnel or the administration of a government institution that have not yet been put into operation,

if the record came into existence less than twenty years prior to the request.

21(1)(b) [CONSULTATIONS OR DELIBERATIONS]

21(1) The head of a government institution may refuse to disclose any record requested under this Act that contains

(a) advice or recommendations developed by or for a government institution or a minister of the Crown,

(b) an account of consultations or deliberations in which directors, officers or employees of a government institution, a minister of the Crown or the staff of a minister participate,

(c) positions or plans developed for the purpose of negotiations carried on or to be carried on by or on behalf of the Government of Canada and considerations relating thereto, or

(d) plans relating to the management of personnel or the administration of a government institution that have not yet been put into operation,

if the record came into existence less than twenty years prior to the request.

21(1)(c) [PLANS OR POSITIONS]

21(1) The head of a government institution may refuse to disclose any record requested under this Act that contains

(a) advice or recommendations developed by or for a government institution or a minister of the Crown,

(b) an account of consultations or deliberations in which directors, officers or employees of a government institution, a minister of the Crown or the staff of a minister participate,

(c) positions or plans developed for the purpose of negotiations carried on or to be carried on by or on behalf of the Government of Canada and considerations relating thereto, or

(d) plans relating to the management of personnel or the administration of a government institution that have not yet been put into operation,

if the record came into existence less than twenty years prior to the request.

23 [SOLICITOR-CLIENT PRIVILEGE]

23 The head of a government institution may refuse to disclose any record requested under this Act that contains information that is subject to solicitor-client privilege. 1980-81-82-83, c. 111, Sch. I "23".

24(1) [STATUTORY PROHIBITIONS]

24(1) The head of a government institution shall refuse to disclose any record requested under this Act that contains information the disclosure of which is restricted by or pursuant to any provision set out in Schedule II.
