

# **INCOME TAXATION OPERATIONAL RECORDS CLASSIFICATION SYSTEM**

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**GOVERNMENT RECORDS SERVICE**

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

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### *INCOME TAXATION*

## *OPERATIONAL RECORDS CLASSIFICATION SYSTEM*

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## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### ORCS REGISTER OF AMENDMENTS

This register lists all approved changes made to the *Income Taxation ORCS*, in ascending order (i.e., the most recent changes appear first).

For more information about the changes listed here, see the relevant section, primary, and/or secondary; the *ORCS* may also have an appendix that provides a more detailed summary of changes.

**Original schedule approval date: 2005-02-21**

Amendment Number	Amendment Type	Date Approved	Section/ Primary/ Secondary	Changes
170477	Formal	2021-08-30	Section 1  Primary 43300       Systems Overview	Primary updated to cover records created under the <i>Employer Health Tax Act</i>  Changed titles and revised records descriptions to clarify functions and records coverage    Added a new system overview for TACS    See Appendix A for summary of changes
162984	Formal	2014-04-10	Section 1  43400 43450 43500 43510  43520  ISO	New secondary added Forest Revenue Audits  New secondary added HST Provincial Governance  Revised secondary  New secondary added Personal and Corporate Tax Credit Programs  Revised Secondary International Business Activity to reflect International Business

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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				Activity Act (SBC 2004, c.49)  New ISOs added (FILM,HSTG,IDMTC,RRA)  See Appendix A for a detailed listing of changes

## USEFUL INFORMATION

### Key to Information Schedule Codes and Acronyms:

Information Schedule titles:	<b>ARCS</b> = <i>Administrative Records Classification System</i> <b>ORCS</b> = <i>Operational Records Classification System</i>
Office information:	<b>OPR</b> = Office of Primary Responsibility
Records life cycle:	<b>A</b> = Active <b>SA</b> = Semi-active <b>FD</b> = Final Disposition
Active and semi-active period codes:	<b>CY</b> = Calendar Year <b>FY</b> = Fiscal Year <b>NA</b> = Not Applicable <b>SO</b> = Superseded or Obsolete <b>w</b> = week <b>m</b> = month <b>y</b> = year
Final disposition categories:	<b>DE</b> = Destruction <b>FR</b> = Full Retention <b>SR</b> = Selective Retention <b>OD</b> = Other Disposition <b>NA</b> = Not Applicable
Special flags:	<b>FOI</b> = Freedom of Information/Protection of Privacy <b>PIB</b> = Personal Information Bank <b>VR</b> = Vital Records

The following links provide additional resources for managing your information:

- [ARCS and ORCS User Guide.](#)
- [Special schedules for records that are not covered by ARCS and ORCS.](#)
- [Legislation, policies, and standards for managing records in the BC Government.](#)
- [Tips, guides, and FAQs on related topics.](#)
- [Government Records Officer contact information.](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### *Income Taxation*

## *Operational Records Classification System (ORCS)*

### Executive Summary for Amendment 2

#### **Creating Agency**

Ministry of Finance

Revenue Division

Income Taxation Branch

#### **Amendment Change Summary**

Amendment to expand coverage to include records of activities introduced under the *Employer Health Tax Act*.

#### **Scope**

The purpose of this amendment is to update primary 43300 to include administration, collection, payment, auditing and other activities related to the *Employer Health Tax Act*.

#### **Date Range of Records**

1920-01-01 - present

#### **Notes on Application**

This ORCS amendment is retroactive and applies to records in all media.

#### **Standard Appraisal Considerations**

The active and semi-active retention periods specified in the schedule meet all operational, administrative, legal, fiscal, and audit requirements. The final dispositions have been reviewed to ensure that records having enduring evidential and informational values are preserved.

## **SUMMARY LIST OF NEW / AMENDED CLASSIFICATIONS**

### **SECTION 1 - INCOME TAXATION**

<b>Classification</b>	<b>Classification Title</b>	<b>Retention</b>
43300	ADMINISTRATION OF THE CORPORATION CAPITAL TAX, THE INSURANCE PREMIUM TAX AND THE EMPLOYER HEALTH TAX	
43300-02	Account management	SO 10y DE

#### **Endorsements**

This schedule was developed in consultation with staff and managers who conduct the operational functions in the creating agency. It has also been reviewed by appropriate

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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Government Records Service staff to ensure it meets scheduling and appraisal standards, and reflects sound record keeping practices.

Schedule Number: 881260

Amendment Number: 170477

Schedule Developer: Natalie Russell, 2021-06-08

Endorsed by Government Records Service: Elizabeth Vander Beesen, 2021-07-05

The government body endorses this schedule and its implementation: Todd Wonderham, 2021-07-08

The Information Management Advisory Committee recommends this schedule for approval: Emilie Hillier, 2021-08-12

Approved by the Chief Records Officer: Kerry Pridmore, 2021-08-30

END OF EXECUTIVE SUMMARY

[Key to ARCS/ORCS Codes and Acronyms](#)

# RECORDS RETENTION AND DISPOSITION AUTHORITY

This is a recommendation to authorize an operational records classification system.

Title: **Income Taxation Operational Records Classification System - Amendment 1**

Ministry of Finance  
Revenue Programs Division  
Income Taxation Branch

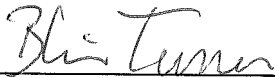
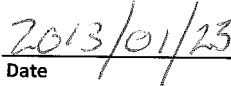

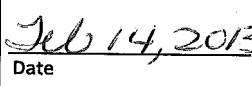


## Description and Purpose:

This amendment revises the *Income Taxation ORCS* to meet new operational requirements. There are three new primaries: 43400 Forest Revenue Audits, 43450 HST Provincial Governance, and 43510 Personal and Corporate Tax Credit Programs which cover the forest revenue auditing, HST compliance records, and tax credit programs. 43520 Income Tax - International Financial Business has been modified to reflect new legislation and that the scanned electronic images are now accepted as the official file copies. This amendment also streamlines the records classification system by consolidating several secondaries and increasing or decreasing retention periods where appropriate.

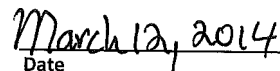
Start Date: 1920

Recommended retention and disposition: scheduled in accord with attached records schedule.

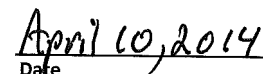
## THE UNDERSIGNED ENDORSE THE RECOMMENDATIONS:

 Records Officer signature Print Name: Blair Turner	 Date
 ADM or Executive Director signature Print Name: Elan Symes	 Date
 Deputy Minister or Corporate Executive signature Print Name: Peter Milburn	 Date

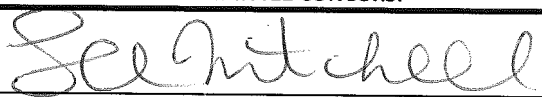
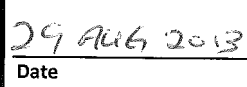
THE SELECT STANDING COMMITTEE  
ON PUBLIC ACCOUNTS APPROVES THE  
RECOMMENDATION OF THE PUBLIC  
DOCUMENTS COMMITTEE:

  
Date

APPROVED BY RESOLUTION OF THE  
LEGISLATIVE ASSEMBLY:

  
Date

## THE PUBLIC DOCUMENTS COMMITTEE CONCURS:

 Chair, PDC signature Print Name: Gary Mitchell	 Date
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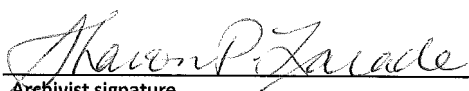
# **RECORDS MANAGEMENT APPRAISAL:**

This appraisal documents the recommendation for active and semi-active retention periods. These records are created and received under the authority of the *Book Publishing Tax Credit Regulation* (BC Reg. 128/2003), *Climate Action Dividend Regulation* (BC Reg. 105/2008), *Corporation Capital Tax Act* (RSBC 1996, c. 73), *Film and Television Tax Credit Regulation* (BC Reg. 4/1999), *Forest Act* (RSBC 1996, c. 157), *Income Tax Act* (RSBC 1996, c. 215), *Insurance Premium Tax Act* (RSBC 1996, c. 232), *Interactive Digital Media Tax Credit Regulation* (BC Reg.187/2010), *International Business Activity Act* (SBC 2004, c. 49), *Logging Tax Act* (RSBC 1996, c. 277), *Low Income Climate Action Tax Credit Regulation* (BC Reg. 135/2008), *Training Tax Credit Regulation* (BC Reg. 243/2007) and the federal *Excise Tax Act* (RSC 1985, c. E-15); the following repealed acts: *Fire Services Act* (RSBC 1996, c. 144, ss. 37 to 39), *International Financial Business (Tax Refund) Act* (RSBC 1996, c. 235), *Mining Tax Act* (RSBC 1996, c. 295), *Probate Fees Act* (RSBC 1960, c. 299) and *Succession Duty Act* (RSBC 1960, c. 372); and subsequent legislation governing the operational responsibilities and functions of the creating agency.

The retention and final disposition guidelines specified in the attached Operational Records Classification System meet the creating agency's information requirements, ensure fiscal and audit control, protect government's legal rights and liabilities, and provide for effective management of the agency's operational functions. Upon expiry of the active and semi-active retention periods, the records covered by this recommendation have no primary value to government. The retention and final disposition guidelines have been established in consultation with the Records Officer and staff and managers of all branches conducting operational functions in the creating agency.

**ARCHIVAL APPRAISAL:** This appraisal documents the recommendation for final disposition. The final disposition recommendations protect records considered to have significant evidential and historical values. The specific reasons for retaining certain records are stated within the ORCS, as well as in the Executive Summary. "Full Retention" indicates record series or groups of records that will be retained in their entirety. "Selective Retention" indicates record series or groups of records that will be retained in part. Selective retention means that portions of the record series will be retained by means of recognized archival selection criteria. For the meaning of selective retention with respect to a specific record series, see the attached schedule.

The definitions of selective and full retention ensure that records will be preserved in the government archives, and that unnecessary duplicates, transitory materials, and ephemera may be discarded.



Archivist signature

Print Name: Sharon Larade

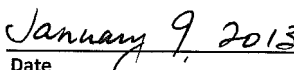


Date



Senior Archivist signature

Print Name: Mary McIntosh



Date

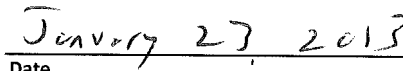
The undersigned endorses the appraisal recommendations:



Manager, Policy, Appraisal and Storage signature

Records Management Operations, Information Access Operations

Print Name: Glen Isaac



Date

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99) and constitutes authority for retention and disposition of the records it covers. Consult your Records Officer.

A      SA      FD

### INCOME TAXATION

#### OPERATIONAL RECORDS CLASSIFICATION SYSTEM (ORCS)

##### EXECUTIVE SUMMARY FOR AMENDMENT 1

This *Operational Records Classification System (ORCS)* amendment updates the classification system and retention and disposition schedule for the operational records created by Income Taxation Branch under the *Book Publishing Tax Credit Regulation* (BC Reg. 128/2003), *Climate Action Dividend Regulation* (BC Reg. 105/2008), *Corporation Capital Tax Act* (RSBC 1996, c. 73), *Film and Television Tax Credit Regulation* (BC Reg. 4/1999), *Forest Act* (RSBC 1996, c. 157), *Income Tax Act* (RSBC 1996, c. 215), *Insurance Premium Tax Act* (RSBC 1996, c. 232), *Interactive Digital Media Tax Credit Regulation* (BC Reg. 187/2010), *International Business Activity Act* (SBC 2004, c. 49), *Logging Tax Act* (RSBC 1996, c. 277), *Low Income Climate Action Tax Credit Regulation* (BC Reg. 135/2008), *Training Tax Credit Regulation* (BC Reg. 243/2007) and the federal *Excise Tax Act* (RSC 1985, c. E-15), and the following repealed acts: *Fire Services Act* (RSBC 1996, c. 144, ss. 37 to 39), *International Financial Business (Tax Refund) Act* (RSBC 1996, c. 235), *Mining Tax Act* (RSBC 1996, c. 295), *Probate Fees Act* (RSBC 1960, c. 299) and *Succession Duty Act* (RSBC 1960, c. 372).

This amendment reflects revised operational requirements, and includes: addition of three new primaries (43400 Forest Revenue Audits, 43450 HST Provincial Governance, and 43510 Income Tax - Personal and Corporate Tax Credit Programs) to enable the classification and disposition of forest revenue auditing, HST compliance and tax credit program records; addition of new secondaries to reflect current functions; consolidation of other secondaries to streamline records classification; and increases or decreases to retention periods as appropriate. Other amendments to primaries and secondaries have been made throughout the *ORCS* to include wording changes in scope notes, secondary titles and secondary notes.

The Harmonized Sales Tax program that was in place between July 1, 2010 and March 31, 2013 in British Columbia was replaced effective April 1, 2013 with the Provincial Sales Tax and the federal Goods and Services Tax (GST). Primary 43450 HST Provincial Governance will be closed when the function is no longer performed and the related records are no longer being created.

The active and semi-active retention periods specified in the schedule meet all operational, administrative, legal, fiscal, and audit requirements. Records Management Operations has reviewed the final dispositions to ensure that records having enduring evidential and historical values are preserved.

The following summary describes the changes that affect retention periods and final disposition. Secondaries with a final disposition of destruction and a retention period of less than seven years are only described in detail if they were retained for greater than seven years in the previous version of the *ORCS*. In this summary, records types are linked to the *ORCS* by primary and secondary numbers. Final disposition statements are provided only if they have changed. For a detailed description of all changes, please consult Appendix A: Summary of Changes to the *Income Taxation ORCS* (concordance table).

(continued on next page)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99) and constitutes authority for retention and disposition of the records it covers. Consult your Records Officer.

	<u>A</u>	<u>SA</u>	<u>FD</u>
1) <u>Policy and Procedures</u> (secondary -00 throughout <i>ORCS</i> )	SO	5y	FR
Throughout this <i>ORCS</i> , the government archives will fully retain all policy and procedure files created by offices having primary responsibility for policy and procedure development and approval. These records have evidential value.			
2) <u>Forest revenue auditing</u> (secondaries 43400-02 and -06) (secondary 43400-20)	SO CY+9y	nil nil	FR DE
These records document the audit of stumpage revenue reported by clients. Audit staff select clients to be audited and examine their records relating to the harvesting, movement/transport, measurement/scaling, financial activity, and reporting of stumpage to verify the amount reported.			
FR = The government archives will fully retain audit logs because they provide a summary of all forest revenue audits and resulting notices of assessment. The government archives will fully retain information products because they document government policy, procedures, services, advice, and current issues in regards to forest revenue audits, and how this information is communicated to the public. The records have evidential and informational value.			
10y = Completed audit files will be retained for 10 years to satisfy the branch's reference requirements and ensure records are available for a sufficient period to facilitate consistent auditing practices. It also ensures that records are available for a reasonable period should a client be subsequently audited. At the end of the active retention period, files will be destroyed.			
3) <u>Tax credit program information products</u> (secondary 43510-06)	SO	nil	FR
FR = The government archives will fully retain information products because they document government policy, procedures, services, advice, and current issues in regards to tax credit programs, and how this information is communicated to the public. The records have evidential and informational value.			
4) <u>Tax credit program applications, data and process planning</u> (secondary 43510-10 and -20)	SO	7y	DE
These records document the planning for and processing of applications received from BC residents or corporations for a tax bonus,			

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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credit, dividend or refund under the *Income Tax Act* (RSBC 1996, c. 215), *Book Publishing Tax Credit Regulation* (BC Reg. 128/2003), *Climate Action Dividend Regulation* (BC Reg. 105/2008), *Film and Television Tax Credit Regulation* (BC Reg. 4/1999), *Interactive Digital Media Tax Credit Regulation* (BC Reg. 187/2010), *Low Income Climate Action Tax Credit Regulation* (BC Reg. 135/2008), and the *Training Tax Credit Regulation* (BC Reg. 243/2007).

7y = The seven-year semi-active retention period ensures sufficient time for an audit of the program to be completed and is consistent with the review period of similar secondaries in this ORCS.

- |    |   |    |    |    |
|----|---|----|----|----|
| 5) | <u>HST audit leads and provincial governance planning</u><br>(secondary 43450-20 and -30) | SO | 7y | DE |
|----|---|----|----|----|

These records document the planning related to the collection and reporting of the HST as well as the analysis of individual and business tax related information supplied by Canada Revenue Agency, Insurance Corporation of British Columbia, and other provincial organizations to create audit leads, which are sent to and followed up by CRA.

7y = The seven-year semi-active retention period ensures the statutory limitations on appeals has expired and that the records are available in the event of a federal or provincial reassessment.

- |    |  |       |     |    |
|----|--|-------|-----|----|
| 6) | <u>Business and specialist registration, refunds, and audits</u><br>(secondary 43520-02)<br>(secondary 43520-30)<br>(secondary 43520-50) | SO    | nil | DE |
|    |  | CY+2y | 1y  | DE |
|    |  | SO+1y | 7y  | DE |

These records document the registration of businesses and specialists that qualify for a tax refund under the *International Business Activity Act* (SBC 2004, c. 49). These records include the determination of refunds on annual claims and the auditing of annual claims.

Business and specialist data and images

SO = Data and images will be retained until a minimum of nine years have passed since the data was loaded to the system and when no longer needed for performing financial transactions or as reference for future audits. This retention period ensures that records are retained for the seven-year limitation period for initiating a proceeding under the *International Business Activity Act* (SBC 2004, c. 49).

Business and specialist annual refund and audit files

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99) and constitutes authority for retention and disposition of the records it covers. Consult your Records Officer.

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4y = Scanned files are retained for four years, which provides adequate time to compare claims to the previous year's claim and perform an audit. The retention period has been reduced to reflect that the physical records are retained as convenience copies and all records in this secondary are retained as electronic images and classified under secondary 43520-02 Business and specialist data and images.

Business and specialist annual refund and audit files – unscanned

8y = The retention period for unscanned files allows staff to review and compare the previous year's claim against the current year's claim and ensures that records are retained for the seven-year limitation period for initiating a proceeding under the *International Business Activity Act* (SBC 2004, c. 49).

Schedule No. 881260

## RECORDS RETENTION AND DISPOSITION AUTHORITY

Accession No. see ORCS "Introduction" part 2.6.1 (c)

**This is a recommendation to authorize an operational records classification and scheduling system.**Title: *Income Taxation Operational Records Classification System*Ministry of Provincial Revenue  
Revenue Programs Division  
Income Taxation Branch**Description and Purpose:**

The *Operational Records Classification System (ORCS)* covers all operational records created, received, and maintained by offices of the Income Taxation Branch.

These records document payment of corporation capital tax, insurance premium tax, logging tax, mining tax to 2001, succession duties and probate fees to 1979, registration of institutions and employees under the international financial business tax refund program and verification of tax refund claims, certification of eligibility under the new small business tax holiday program, collection of overdue taxes to 2002, appeal to the minister and courts to 2002 and negotiation and review of agreements with federal government regarding income tax and tax credit programs.

For further descriptive information about these records, please refer to the attached executive summary.

Date range: 1920 ongoing

Physical format of records: see attached schedule

Annual accumulation: 67 cubic meters

**Recommended retention and disposition: scheduled in accord with attached ORCS.****THE UNDERSIGNED ENDORSE THE RECOMMENDATIONS:**  
Records Officer

Date

*Feb 13, 2003*  
Executive Director/ADM

Date

*29/04/03*  
Deputy Minister/Corporate Executive

Date

*01/05/03***THE PUBLIC DOCUMENTS COMMITTEE CONCURS:**  
Chair, PDC

Date

*18 Nov 03***THE SELECT STANDING COMMITTEE ON PUBLIC ACCOUNTS APPROVES THE RECOMMENDATION OF THE PUBLIC DOCUMENTS COMMITTEE:**

Date

*Jan 31, 2005***APPROVED BY RESOLUTION OF THE LEGISLATIVE ASSEMBLY:**

Date

*Feb 21, 2005***OTHER STATUTORY APPROVALS:**Signature  
Title:

Date

Signature  
Title:

Date

CONTACT: Ian K. Forman, Executive Director Income Taxation Branch, 387-3320

**RECORDS MANAGEMENT APPRAISAL:**

This appraisal documents the recommendation for active and semi-active retention periods.

These records are created and received under the authority of *Income Tax Act* (RSBC 1996, c. 215), *Corporation Capital Tax Act* (RSBC 1996, c. 73), *Insurance Premium Tax Act* (RSBC 1996, c. 232), *International Financial Business (Tax Refund) Act* (RSBC 1996, c. 235), *Logging Tax Act* (RSBC 1996, c. 277), and the repealed *Mining Tax Act* (RSBC 1996, c. 295), *Fire Services Act* (RSBC 1996, c. 144, ss. 37 to 39), *Succession Duty Act* (RSBC 1960, c. 372) and *Probate Fees Act* (RSBC 1960, c. 299) and subsequent legislation governing the operational responsibilities and functions of the creating agency.

Functional duplicates and microfilmed records are indicated under appropriate classification headings.

The retention and final disposition guidelines specified in the attached *Operational Records Classification System* meet the creating agency's information requirements, ensure fiscal and audit control, protect government's legal rights and liabilities, and provide for effective management of the agency's operational functions. Upon expiry of the active and semi-active retention periods, the records covered by this recommendation will no longer be of any primary value to government.

The retention and final disposition guidelines have been established in consultation with the Records Officer and staff and managers of all branches conducting operational functions in the creating agency.

Previous records relating to these functions have been scheduled using one-time records schedules and ongoing records schedule numbers.

Jennifer A. Mola  
Records AnalystFeb. 4 / 03  
Date**ARCHIVAL APPRAISAL:**

This appraisal documents the recommendation for final disposition.

The final disposition recommendations protect records considered to have significant evidential and historical values. The specific reasons for retaining certain records are stated within the *ORCS*, as well as in the Executive Summary.

Record series or groups of records which will be retained in their entirety are indicated by "Full Retention."

Record series or groups of records which will be retained in part are indicated by "Selective Retention." Selective retention means that portions of the record series will be retained by means of recognized archival selection criteria. For the meaning of selective retention with respect to a specific record series, see the attached schedule.

The definitions of both selective and full retention provide that records will be preserved in the government archives, and that unnecessary duplicates, transitory materials, and ephemera may be discarded.

Jennifer A. Mola  
ArchivistFeb 4 / 03  
Date**The undersigned endorses the appraisal recommendations:**Malcolm Moore  
Director, Corporate Records Management BranchFeb 11, 2003  
Date

Schedule No. 881260

## RECORDS RETENTION AND DISPOSITION AUTHORITY

Accession No. see ORCS "Introduction"  
part 2.6.1 (c)**This is a recommendation to authorize an operational records classification and scheduling system.****Title:** *Income Taxation Operational Records Classification System*Ministry of Provincial Revenue  
Revenue Programs Division  
Income Taxation Branch**Description and Purpose:**

The *Operational Records Classification System (ORCS)* covers all operational records created, received, and maintained by offices of the Income Taxation Branch.

These records document payment of corporation capital tax, insurance premium tax, logging tax, mining tax to 2001, succession duties and probate fees to 1979, registration of institutions and employees under the international financial business tax refund program and verification of tax refund claims, certification of eligibility under the new small business tax holiday program, collection of overdue taxes to 2002, appeal to the minister and courts to 2002 and negotiation and review of agreements with federal government regarding income tax and tax credit programs.

For further descriptive information about these records, please refer to the attached executive summary.

**Date range:** 1920 ongoing**Physical format of records:** see attached schedule**Annual accumulation:** 67 cubic meters**Recommended retention and disposition:** scheduled in accord with attached *ORCS*.**THE UNDERSIGNED ENDORSE THE RECOMMENDATIONS:**  
Records Officer*Feb 13, 2003*  
Date\_\_\_\_\_  
Executive Director/ADM\_\_\_\_\_  
Date\_\_\_\_\_  
Deputy Minister/Corporate Executive\_\_\_\_\_  
Date**THE PUBLIC DOCUMENTS COMMITTEE CONCURS:**\_\_\_\_\_  
Chair, PDC\_\_\_\_\_  
Date**THE SELECT STANDING COMMITTEE ON PUBLIC  
ACCOUNTS APPROVES THE RECOMMENDATION OF  
THE PUBLIC DOCUMENTS COMMITTEE:**\_\_\_\_\_  
Date**APPROVED BY RESOLUTION OF THE LEGISLATIVE  
ASSEMBLY:**\_\_\_\_\_  
Date**OTHER STATUTORY APPROVALS:**\_\_\_\_\_  
Signature\_\_\_\_\_  
Date\_\_\_\_\_  
Signature\_\_\_\_\_  
Date\_\_\_\_\_  
Title:\_\_\_\_\_  
Title:



## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided *ORCS* has been implemented according to standards approved by BC Archives. For assistance in implementing *ORCS*, contact your Records Officer.

A      SA      FD

### INCOME TAXATION

#### OPERATIONAL RECORDS CLASSIFICATION SYSTEM (ORCS)

##### EXECUTIVE SUMMARY

This *Operational Records Classification System (ORCS)* establishes a classification system and retention and disposition schedule for the operational records created by the Income Taxation Branch under the *Climate Action Dividend Regulation* (BC Reg. 105/2008), *International Business Activity Act* (SBC 2004, c. 49), *Income Tax Act* (RSBC 1996, c. 215), *Corporation Capital Tax Act* (RSBC 1996, c. 73), *Insurance Premium Tax Act* (RSBC 1996, c. 232), *Logging Tax Act* (RSBC 1996, c. 277), and the repealed *Mining Tax Act* (RSBC 1996, c. 295), *Fire Services Act* (RSBC 1996, c. 144, ss. 37 to 39), *Succession Duty Act* (RSBC 1960, c. 372), and *Probate Fees Act*

These records document: the payment of corporation capital tax, insurance premium tax, logging tax, mining tax until 2001, succession duties, and probate fees until 1979; the registration of financial institutions and their employees under the international financial business tax refund program and the verification of their tax refund claims; the certification of eligibility under the new small business tax holiday program; the collection of overdue taxes until 2002; appeals to the minister and the courts until 2002; and the negotiation and review of agreements with the federal government to administer the province's personal and corporate income tax and tax credit programs.

The active and semi-active retention periods specified in the schedule meet all operational, administrative, legal, fiscal, and audit requirements. BC Archives has reviewed the final dispositions to ensure that records having enduring evidential and historical values are preserved.

This *ORCS* covers records created and received since 1920, which corresponds to insurance premium tax levied on insurance companies under the *Fire Services Act* from 1920 to 1998, which are covered by this *ORCS*. Previous records relating to the functions documented in this *ORCS* have been appraised and scheduled under one-time records schedule(s) and under ongoing records schedules (e.g., approved ongoing schedule number 880050), and transferred to the government archives or destroyed as appropriate.

BC Archives will abide by the provisions of the above tax legislation when providing access to records covered by this *ORCS*.

(continued on next page)

A = Active	CY = Calendar Year	SO = Superseded or Obsolete
SA = Semi-active	FY = Fiscal Year	DE = Destruction
FD = Final Disposition	NA = Not Applicable	SR = Selective Retention
PIB = Personal Information Bank	w = week    m = month	FR = Full Retention
PUR = Public Use Records	y = year	FOI = Freedom of Information/Privacy
OPR = Office of Primary Responsibility		VR = Vital Records

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided *ORCS* has been implemented according to standards approved by BC Archives. For assistance in implementing *ORCS*, contact your Records Officer.

A      SA      FD

The following summary describes the types of records covered by this *ORCS* and identifies their retention periods and final dispositions. In this summary, record types are linked to the *ORCS* by primary and secondary numbers. Please consult the *ORCS* manual for further information.

- 1)      Policy and Procedures      SO      5y      FR  
         (secondary -00 throughout *ORCS*)

FR = Throughout this *ORCS*, unless otherwise noted, the government archives will fully retain all policy and procedure files created by offices having primary responsibility for policy and procedure development and approval. These records have evidential value.

- 2)      RITB Manuals and Collections Manuals      SO      5y      SR  
         (electronic records)  
         (secondaries 43000-00 and 43200-00)

These records document the policies and automated procedures under which the Income Taxation Branch administers and collects the taxes for which it is responsible.

SR = The government archives will selectively retain a sample of *RITB* (Revenue Income Taxation Branch) *Manuals* and *Collections Manuals* produced over time. These manuals document the routine automated procedures performed by the Income Taxation Branch and provide evidence of how the responsibilities of the branch were carried out.

- 3)      Succession Duty and Probate Fee Case Files and Index Cards  
         (secondaries 43580-03 and -20)      SO      nil      DE  
         (secondary 43580-04)      NA      NA      FR

These records document the collection of succession duty imposed on the capital value of estates from 1934 to 1977, and the collection of probate fees from 1972 to 1979.

Case files will be retained until they are no longer required to provide proof that succession duty has been paid. The index cards will be destroyed upon completion of microfilming and when the quality of the microfilm has been verified.

(continued on next page)

A = Active

SA = Semi-active

FD = Final Disposition

PIB = Personal Information Bank

PUR = Public Use Records

OPR = Office of Primary Responsibility

CY = Calendar Year

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# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A      SA      FD

FR = The government archives will fully retain the microfilm version of succession duty and probate fee index cards because they comprise the only centralized probate index for the entire province from 1934 to 1979. The index cards indicate at which registry an estate was probated, or if an estate was not probated but settled by some other means (i.e., letters of administration).

These records also serve as a backup index, for missing or incorrect information in the indexes to Victoria probate files and to probated wills in the central registry, held by the government archives (GR-1417).

- 4) Court Files - Closed Prior to 2002      SO+2y    nil      FR  
(secondaries 43300-20 and 43560-40)

These records document corporation capital tax, insurance premium tax, logging tax, and mining tax appeals to the Supreme Court of British Columbia that closed prior to 2002. Since 2002, these appeals are covered by the *Taxation Appeals ORCS*.

Court files are retained for two years after the appeal is concluded and all further appeal periods and appeals have expired.

FR = The government archives will fully retain corporation capital tax and insurance premium tax court files because they document significant appeals dating back to 1992, and logging and mining tax court files because they document significant appeals which may set precedents in the interpretation of tax collection legislation. These precedents may affect the collection of logging and mining taxes or result in changes to tax collection legislation.

The court files also document the interaction of the ministry with the appellant, legislative counsel, and the courts throughout the appeal process.

(continued on next page)

- 5) Appeals to the Minister Files - Closed Prior to 2002      SO      nil      DE

A = Active

SA = Semi-active

FD = Final Disposition

PIB = Personal Information Bank

PUR = Public Use Records

OPR = Office of Primary Responsibility

CY = Calendar Year

FY = Fiscal Year

NA = Not Applicable

w = week    m = month

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SO = Superseded or Obsolete

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# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided ORCS has been implemented according to standards approved by BC Archives. For assistance in implementing ORCS, contact your Records Officer.

A      SA      FD

(secondary 43100-20)

These records document appeals of notices of assessment and other notifications (e.g., denied refunds under the *International Financial Business [Tax Refund] Act*) to the minister that were created from 1992 to 2002. Since 2002, these appeals are covered by the *Taxation Appeals ORCS*.

Since 1992, these records have been scanned to the RITB system after the appeal is concluded and the period for appealing the minister's decision has expired. The electronic images, similar to all other RITB tax data and images, are retained for 10 years (see number 8 below).

Pre-1992 appeal files were not scanned. They are included with the unscanned records described under number 13 below.

DE = Appeals to the minister files may be destroyed because evidence of taxpayers' right to appeal assessments is fully documented in the relevant tax legislation and in the policy and procedure records of the ministry. Records of individual appeals that are denied or settled out of court do not have any long term value.

## 6) Collection of Overdue Taxes - Closed Prior to 2002

(secondary 43200-05)

(secondary 43200-06)

SO	nil	DE
SO	10y	DE

These records document the collection of overdue corporation capital tax, insurance premium tax, logging tax, and mining tax that closed prior to 2002. Since 2002, the collection of these overdue taxes is covered by the *Taxation Revenue Collections ORCS*.

Since 1992, these records have been scanned to the RITB system immediately upon receipt. The electronic images, similar to all other RITB tax data and images, are retained for 10 years (see number 8 below), as are the pre-RITB unscanned collection records. The 10-year retention period ensures collection records are retained for the 10-year limitation period for enforcing a court-registered certificate under the *Limitation Act* (RSBC 1996, c. 266).

(continued on next page)

## 7) Collection Write-Off Reports - Closed Prior to 2002

(secondary 43200-07)

SO+7y	nil	DE
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A = Active

SA = Semi-active

FD = Final Disposition

PIB = Personal Information Bank

PUR = Public Use Records

OPR = Office of Primary Responsibility

CY = Calendar Year

FY = Fiscal Year

NA = Not Applicable

w = week m = month

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DE = Destruction

SR = Selective Retention

FR = Full Retention

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# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided ORCS has been implemented according to standards approved by BC Archives. For assistance in implementing ORCS, contact your Records Officer.

A      SA      FD

These records document uncollectable overdue taxes that were written-off prior to 2002 under the authority of the *Financial Administration Act* (RSBC 1996, c. 138, s. 17) and the *Financial Management Operating Policy (FMOP)* section 11.10. Collection write-off reports created since 2002 are covered by the *Taxation Revenue Collections ORCS*.

They are retained for seven years after sign off, which is consistent with the retention period for write-offs under *Administrative Records Classification System (ARCS)* secondary 935-40.

## 8) RITB Tax Data and Images

(electronic records)

(secondaries 43300-02, 43540-02, and 43560-02)

(secondaries 43300-03, 43540-03, and 43560-03)

FY+9y	nil	DE
SO	nil	DE

These records document the payment, collection, assessment, audit, and appeal of corporation capital tax, insurance premium tax, logging tax, and mining tax, as well as the certification of eligibility under the new small business tax holiday program, and the registration of financial institutions and their employees under the international financial business tax refund program and the verification of their tax refund claims. These records date back to the implementation of the RITB system in 1992.

RITB tax data and images are retained for 10 years provided status codes (e.g., audit, appeal or collection codes) are not attached to them. The 10 year retention period ensures that most audit, appeal and collection activity is concluded. It also provides sufficient data for review and analysis because after 10 years, the legislation will have likely undergone considerable changes rendering 10 year old data and images irrelevant.

10 year old data and images with status codes attached to them are destroyed when status codes are removed, and according to the next scheduled purging date.

(continued on next page)

## 9) Family Benefit Data

(electronic records)

(secondary 43500-02)

FY+9y	nil	DE
-------	-----	----

A = Active

SA = Semi-active

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FY = Fiscal Year

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## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided ORCS has been implemented according to standards approved by BC Archives. For assistance in implementing ORCS, contact your Records Officer.

A      SA      FD

These records document BC residents who have children. The purpose of this data is to generate a monthly extract file for the Ministry of Human Resources to enable that ministry to adjust income assistance payments. The data is also used to monitor, evaluate and reconcile the cost of the federal government's administration of the province's family bonus and earned income benefit programs.

The 10-year retention period provides sufficient time for assessments, audits, appeals and refunds to occur and any consequent adjustments to be made. It also provides sufficient data for review and analysis.

- |     |   |       |    |    |
|-----|---|-------|----|----|
| 10) | <u>Forest Renewal BC (FRBC) payment files</u><br>(secondaries 43500-07 and -08) | FY+2y | 5y | DE |
|-----|---|-------|----|----|

These records document the calculation of provincial taxes and interest owed as a result of the FRBC Forest Worker Transition Program. That program provided support payments to help displaced forest workers find new work. The program began in 1996 and ended in 2000. Under a protocol agreement, FRBC agreed to pay all provincial income tax and interest, as well as 24 months of federal interest.

The eight-year retention period is based on the four relevant taxation years (1997 to 2000), and the three-year extension allowed for filing income tax. It is also consistent with the retention period for payments under ARCS primary 925.

- |     |  |             |          |          |
|-----|--|-------------|----------|----------|
| 11) | <u>International Business Activity Files</u><br>(secondary 43520-20)<br>(secondary 43520-30) | SO<br>CY+2y | 7y<br>1y | DE<br>DE |
|-----|--|-------------|----------|----------|

These records document the registration of international businesses and their specialists under the international business activity program and the verification and audit of their provincial tax refund claims.

(continued on next page)

Registration support files are retained for seven years after the file is closed (e.g., through deregistration or rejection of application). Refund and audit files are retained for four years after the claim is approved

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## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided *ORCS* has been implemented according to standards approved by BC Archives. For assistance in implementing *ORCS*, contact your Records Officer.

A      SA      FD

and paid out or denied. The retention period allows adequate time for any physical records to be scanned into the electronic system

- |     |  |    |    |    |
|-----|--|----|----|----|
| 12) | <u>Income Tax Administration Review Core Records</u><br>(secondary 43500-20) | SO | 7y | DE |
|-----|--|----|----|----|

These records document the negotiation and review of agreements with the federal government to administer the province's income tax and tax credit programs.

These records are retained for seven years after the expiry of the agreement and completion of review and analysis. The seven-year retention period is consistent with the retention period for the original agreements, which are classified under *ARCS* secondary 151-25.

DE = Income tax administration review core records may be destroyed because sufficient evidence of federal-provincial relations is fully retained in *ARCS* with the original approved agreements. The remaining records do not provide any additional value in the understanding of the final agreements.

- |     |  |    |    |    |
|-----|--|----|----|----|
| 13) | <u>Unscanned Records (Except Unscanned Collection Records)</u><br>(secondaries 43100-30, 43300-08, and 43560-30) | SO | 7y | DE |
|-----|--|----|----|----|

These records document income taxation records that were not scanned to the RITB system because they were created before it was implemented in 1992. These records consist of unscanned appeals to the minister files, unscanned corporation capital tax and insurance premium tax payment records, and unscanned logging and mining tax audit files, but not unscanned collection records. Unscanned collection records are included under number 6 above.

The active retention period varies depending on the nature of the records, but the seven-year semi-active phase is based on the assessment period for these records.

(continued on next page)

- |     |                           |  |  |    |
|-----|---------------------------|--|--|----|
| 14) | <u>Electronic Records</u> |  |  | DE |
|-----|---------------------------|--|--|----|

|| The following electronic databases are covered by this *ORCS*: Family Benefit System (FBS), HST Governance (HSTG) data warehouse, Registration and Refund Application (RRA) system, and Revenue

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## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A      SA      FD

Income Taxation Branch (RITB) system. The Information System Overview section provides information about the electronic systems, inputs and outputs and routine back-ups. Notes under the relevant *ORCS* secondaries provide information about the classification and scheduling of the records. These records have no enduring value to government at the end of their scheduled retention periods.

### 15) All Other Records

DE

All other records are destroyed at the end of their semi-active retention periods. The retention of these records varies depending on the nature of the records and the function performed, but does not exceed seven years after they are superseded or obsolete. The information these records contain is summarized elsewhere, or reflects policies and procedures adequately documented in records covered by the -00 policy and procedures secondaries. Significant issues are documented in records which will be retained under the provisions of this *ORCS*, as well as in briefing notes to the ministry executive (*ARCS* secondary 280-20) and Ministry of Provincial Revenue annual reports (*ARCS* secondary 442-20). These records have no enduring value to government at the end of their scheduled retention periods.

A = Active  
SA = Semi-active  
FD = Final Disposition  
PIB = Personal Information Bank  
PUR = Public Use Records  
OPR = Office of Primary Responsibility

CY = Calendar Year  
FY = Fiscal Year  
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## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### SECTION 1

#### INCOME TAXATION

#### PRIMARY NUMBERS

43000 – 43999

Section 1 covers records relating to provincially administered taxes and benefits under the [Book Publishing Tax Credit Regulation \(BC Reg. 128/2003\)](#), [Climate Action Dividend Regulation \(BC Reg. 105/2008\)](#), [Corporation Capital Tax Act \(RSBC 1996, c. 73\)](#), [Employer Health Tax Act \(SBC 2018, c. 42\)](#), [Film and Television Tax Credit Regulation \(BC Reg. 4/99\)](#), [Forest Act \(RSBC 1996, c. 157\)](#), [Income Tax Act \(RSBC 1996, c. 215\)](#), [Insurance Premium Tax Act \(RSBC 1996, c. 232\)](#), [Interactive Digital Media Tax Credit Regulation \(BC Reg. 187/2010\)](#), [International Business Activity Act \(SBC 2004, c. 49\)](#), [Logging Tax Act \(RSBC 1996, c. 277\)](#), [Low Income Climate Action Tax Credit Regulation \(BC Reg. 135/2008\)](#), the [Training Tax Credits Regulation \(BC Reg. 243/2007\)](#), the federal Excise Tax Act (RSC 1985, c. E-15), and the following repealed acts: [Fire Services Act \(RSBC 1996, c. 144, ss. 37 to 39\)](#), [International Financial Business \(Tax Refund\) Act \(RSBC 1996, c. 235\)](#), [Mining Tax Act \(RSBC 1996, c. 295\)](#), [Probate Fees Act \(RSBC 1960, c. 299\)](#) and [Succession Duty Act \(RSBC 1960, c. 372\)](#).

Section 1 includes records relating to: the payment of corporation capital tax, employer health tax, insurance premium tax, logging tax, mining tax until 2001, succession duties, and probate fees until 1979; the registration of financial institutions and their employees and the verification of their tax refund claims; the certification of eligibility under the new small business tax holiday program; the collection of overdue taxes until 2002; appeals to the minister and the courts until 2002; and the negotiation and review of agreements with the federal government to administer the province's personal and corporate income tax and tax credit programs.

This section also covers records relating to the audit of stumpage revenue reported by clients; the registration of businesses and specialists that qualify for a tax refund and the auditing of their yearly refund claims; partnering with Canada Revenue Agency (CRA) to ensure that businesses and individuals appropriately collect and report the Harmonized Sales Tax (HST) and ensure the province receives its entitled portion of the tax; processing of personal and corporate tax credit applications; and, the review of federal provincial income allocation (PIA) audits of BC corporate taxpayers.

NOTE: BC Archives will abide by the provisions of the above tax legislation when providing access to records covered by this ORCS.

[Key to ARCS/ORCS Codes and Acronyms](#)

## SECTION 1 TABLE OF CONTENTS

### INCOME TAXATION

43000 - 43999

43000	INCOME TAXATION - GENERAL
43100	APPEALS TO THE MINISTER (PRIOR TO 2002)
43200	COLLECTION OF OVERDUE TAXES (PRIOR TO 2002)
43300	ADMINISTRATION OF THE CORPORATION CAPITAL TAX, THE INSURANCE PREMIUM TAX AND THE EMPLOYER HEALTH TAX
43400	FOREST REVENUE AUDITS
43450	HST PROVISIONAL GOVERNANCE
43500	INCOME TAX - GENERAL
43510	INCOME TAX – PERSONAL AND CORPORATE TAX CREDIT PROGRAMS
43520	INCOME TAX - INTERNATIONAL BUSINESS ACTIVITY
43540	INCOME TAX - NEW SMALL BUSINESS TAX HOLIDAY
43560	INCOME TAX - RESOURCE
43580	INCOME TAX - SUCCESSION DUTY AND PROBATE FEES

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

### 43000 INCOME TAXATION - GENERAL

Records not shown elsewhere in the income taxation section that relate generally to provincially administered taxes and benefits under the Income Tax Act, Corporation Capital Tax Act, Insurance Premium Tax Act, International Financial Business (Tax Refund) Act, Logging Tax Act, and the repealed Mining Tax Act, Fire Services Act, Succession Duty Act, and Probate Fees Act.

This primary covers records that pertain generally to the administration of all of these taxes (e.g., management reporting of branch taxation activities, security measures established for the sharing and exchange of tax data, and the Income Taxation Branch internet and intranet web sites).

Record types include correspondence, reports, logs, electronic tax data, manuals, and web sites.

NOTE: Only records that cannot be classified in a more specific primary or secondary may be classified under this primary.

For agreements and memoranda of understanding covering data exchange and sharing, see [ARCS primary 146](#).

For reference material/topical files, see [ARCS secondary 358-20](#).

The ministry OPR is Income Taxation Branch unless otherwise noted below. See specific secondaries for OPR retention schedules.

43000	INCOME TAXATION - GENERAL	A	SA	FD
	All non-OPR offices will retain these records for:	SO	nil	DE
-00	<b>Policy and Procedures</b> (includes electronic Revenue Income Taxation Branch [RITB] Manuals )	SO	5y	SR
RETENTION STATEMENT				
Transfer selected records to the government archives five years after the policy is replaced or becomes irrelevant.				
SO:	when the policy is replaced or becomes irrelevant			
SR:	Throughout this ORCS, unless otherwise noted, the government archives will fully retain policy and procedure files created by offices having primary responsibility for policy procedure and development approval. These records have evidential value.			
:	The government archives will selectively retain a sample of RITB (Revenue Income Taxation Branch) Manuals produced over time. This manual documents the routine automated procedures			

[Key to ARCS/ORCS Codes and Acronyms](#)

# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

43000	INCOME TAXATION - GENERAL	A	SA	FD
	performed by the Income Taxation Branch and provides evidence of how the responsibilities of the branch were carried out.			
	: The government archives will selectively retain a sample of RITB (Revenue Income Taxation Branch) Manuals produced over time. This manual documents the routine automated procedures performed by the Income Taxation Branch and provides evidence of how the responsibilities of the branch were carried out.			
	: The Income Taxation Branch will print out one paper copy of the RITB Manual for filing in all years ending in 0. All other documentation of the RITB Manual may be destroyed when it becomes inactive.			
<b>-01</b>	<b>General</b>	FY+2y	nil	DE
	RETENTION STATEMENT Destroy at the end of the third fiscal year.			
	NOTE: Throughout this section, this secondary covers miscellaneous records that relate to the primary but do not document decisions and actions, and do not related to topics that warrant specific classifications.			
<b>-02</b>	<b>Exchange of client tax data</b> (electronic records, currently on Microsoft Access database)	FY+4y	nil	DE
	RETENTION STATEMENT Destroy at the end of the fifth fiscal year.			
	OPR: Property Taxation Branch, Income Taxation Branch, or Consumer Taxation Branch, whichever is appropriate			
	5y: The five-year retention period satisfies the federal and provincial government's audit requirements.			
	NOTE: These records are created in order to comply with the federal and provincial government's security requirements for the sharing and exchange of data relating to specific tax programs. They are used to track the sharing and exchange of federal tax data between the federal government and the provincial government, as well as the sharing and exchange of provincial tax data between branches of the ministry.			

[Key to ARCS/ORCS Codes and Acronyms](#)

# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

43000	INCOME TAXATION - GENERAL	A	SA	FD
	The records identify categories of data that are shared or exchanged, why the data is requested and by whom, and the staff member responsible for exchanging or sharing the data.			
	NOTE: Because the records are created on a Microsoft Access database, an information system overview has not been created.			
-03	<b>Exchange of client tax data reports</b> (covers activity reports generated from the electronic records classified under secondary -02)	SO	nil	DE
	RETENTION STATEMENT Destroy upon completion of review and analysis; not to exceed five years.			
	OPR: Property Taxation Branch, Income Taxation Branch, or Consumer Taxation Branch, whichever is appropriate			
	SO: upon completion of review and analysis, not to exceed five years			
-04	<b>Income tax management reports</b> (electronic spreadsheets) (includes monthly reports dating back to 1997 that summarize overall branch taxation activities)	SO	nil	DE
	RETENTION STATEMENT Destroy upon completion of review and analysis, not to exceed five years.			
	OPR: Project and Business Development			
	SO: upon completion of review and analysis, not to exceed five years			
	DE: Summary information from these reports is included in the ministry's annual reports.			
-05	<b>Income tax payment high-speed scan logs</b>	3M	nil	DE
	RETENTION STATEMENT Destroy at the end of the third month.			
	OPR: Revenue Support Services Section			

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

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<b>43000</b>	<b>INCOME TAXATION - GENERAL</b>	<b>A</b>	<b>SA</b>	<b>FD</b>
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NOTE: The logs provide a daily summary of the batches scanned on the high-speed scanner. They indicate the batch numbers, batch document types, and the total number of batches scanned. The information is incorporated into the monthly payment transaction reports classified under secondary -06.

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<b>-06</b>	<b>Income tax payment transaction reports</b> (electronic spreadsheets) (includes monthly reports)	SO	nil	DE
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### RETENTION STATEMENT

Destroy upon completion of review and analysis; not to exceed five years.

OPR: Revenue Support Services Section

SO: upon completion of review and analysis, not to exceed five years

DE: Summary information from these reports is included in the ministry's annual reports.

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<b>-07</b>	<b>Income Taxation Branch internet web site</b>	SO	nil	DE
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### RETENTION STATEMENT

Destroy when the web site is altered, updated, redesigned or closed.

SO: when the web site is altered, updated, redesigned or closed

DE: As the web site is updated, superseded/obsolete versions of documents on it may be destroyed in accordance with approved retention schedules. When the web site is closed, it can be destroyed after relevant schedules have elapsed and/or the documents have been classified elsewhere.

NOTE: This web site ([www.rev.gov.bc.ca/itb](http://www.rev.gov.bc.ca/itb)) provides information about the taxes administered by the branch. It provides links to publicly released tax bulletins, and related legislation, forms, and web sites. Because this is a simple web site, an information system overview for a web site has not been developed.

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[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

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<b>43000</b>	<b>INCOME TAXATION - GENERAL</b>	<b>A</b>	<b>SA</b>	<b>FD</b>
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NOTE: All documents presented on this web site are classified under appropriate secondaries within this ORCS or in ARCS.

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<b>-08</b>	<b>Income Taxation Branch intranet web site</b>	<b>SO</b>	<b>nil</b>	<b>DE</b>
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### RETENTION STATEMENT

Destroy when the web site is altered, updated, redesigned or closed.

SO: when the web site is altered, updated, redesigned or closed

DE: As the web site is updated, superseded/obsolete versions of documents on it may be destroyed in accordance with approved retention schedules. When the web site is closed, it can be destroyed after relevant schedules have elapsed and/or the documents have been classified elsewhere.

NOTE: This web site provides reference material for Income Taxation Branch staff, including policy and procedure manuals, legislation, legal opinions, and judicial decisions. Because this is a simple web site, an information system overview for a web site has not been developed.

NOTE: All documents presented on this web site are classified under appropriate secondaries within this ORCS or in ARCS.

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END OF PRIMARY

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

### 43100 APPEALS TO THE MINISTER (PRIOR TO 2002)

Records relating to taxation appeals to the minister that closed prior to 2002. Since 2002, taxation appeals to the minister and further appeals to the courts are covered by the Taxation Appeals ORCS.

This primary provides for the retention and disposition of closed appeals to the minister records created under the [Corporation Capital Tax Act \(RSBC 1996, c. 73, s. 32\)](#), [Insurance Premium Tax Act \(RSBC 1996, c. 232, s.17\)](#), [International Financial Business \(Tax Refund\) Act \(RSBC 1996, c. 235, s. 14\)](#), [Logging Tax Act \(RSBC 1996, c. 277, s. 23\)](#), [Mining Tax Act \(RSBC 1996, c. 295, s. 23\)](#), [Property Transfer Tax Act \(RSBC 1996, c. 378, s. 19\)](#), and the provincial [Income Tax Act \(RSBC 1996, c. 215, s. 18\)](#), which provides for a tax holiday for new small businesses.

Taxpayers have the right to appeal notices of assessment and other notifications such as denied refunds under the International Financial Business (Tax Refund) Act , and denied certificates of eligibility under the new small businesses tax holiday program.

Taxpayers have at least 90 days from the date the notice of assessment or denial letters were mailed, to serve a notice of appeal on the minister. The minister's decision may be appealed to the Supreme Court of British Columbia within 90 days from the date of the minister's notification letter.

Record types include correspondence, notices of objection, denied certificates of eligibility, appeal summary forms, memoranda to minister, minister's decision letters, electronic appeal status data, and reports.

For court appeals of the minister's decisions that closed prior to 2002, see secondary 43300-20 and secondary 43560-40 in this ORCS, and secondary 45800-30 in the *Property Taxation ORCS*.

For property transfer tax, see the *Property Taxation ORCS*.

For reference material/topical files, see [ARCS secondary 358-20](#).

For taxation appeals to the minister and further appeals to the courts since 2002, see the *Taxation Appeal ORCS*.

The ministry OPR is Appeals Section unless otherwise noted below. See specific secondaries for OPR retention schedules.

43100	APPEALS TO THE MINISTER (PRIOR TO 2002)	A	SA	FD
	All non-OPR offices will retain these records for:	SO	nil	DE
-00	Policy and procedures	SO	5y	FR

#### RETENTION STATEMENT

Transfer to the government archives five years after the policy is replaced or becomes irrelevant.



# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

43100	APPEALS TO THE MINISTER (PRIOR TO 2002)	A	SA	FD
	SO: when the policy is replaced or becomes irrelevant			
-01	<b>General</b>	FY+2	nil	DE
	RETENTION STATEMENT Destroy at the end of the third fiscal year.			
-02	<b>Appeal activity reports</b> (includes month-end and ad hoc reports generated from the electronic records classified under secondary -03) (arrange chronologically)	SO	nil	DE
	RETENTION STATEMENT Destroy upon completion of review and analysis; not to exceed five years.			
	SO: upon completion of review and analysis; not to exceed five years			
PIB	<b>-03 Appeal status tracking data</b> (electronic records, currently on Microsoft Access database)	SO	nil	DE
	RETENTION STATEMENT Destroy when no longer required for reference purposes.			
	SO: when no longer required for reference purposes			
	NOTE: These records date back to 1995. Because the records are created on a Microsoft Access database, an information system overview has not been created.			
-20	<b>Appeals to the minister files - pre-2002</b> (arrange first by tax, then by year, and then by sequential number)	SO	nil	DE
	RETENTION STATEMENT Destroy when a taxpayer has been notified of the minister's decision and the period for appealing the minister's decision has expired; and when the scanned and imaged version has been verified for quality, and backup has taken place.			
	SO: when a taxpayer has been notified of the minister's decision and the period for appealing the minister's decision has expired; and when scanned and the imaged version has been verified for quality, and			

[Key to ARCS/ORCS Codes and Acronyms](#)

# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

43100	APPEALS TO THE MINISTER (PRIOR TO 2002)	A	SA	FD
	backup has taken place			
	<p>DE: Appeals to the minister files may be destroyed because evidence of taxpayers' right to appeal assessments is fully documented in the relevant tax legislation and in the policy and procedure records of the ministry. Records of individual appeals that are denied or settled out of court do not have any long term value.</p> <p>NOTE: This secondary covers paper records of appeals to the minister created when electronic imaging began (i.e., 1995 for property transfer tax records, and 1992 for all other income tax records), and which were closed prior to 2002.</p> <p>NOTE: These records are low-speed scanned to either the Revenue Income Taxation Branch (RITB) system or Property Transfer Tax (PTT) system after the minister's decision is sent and the appeal period has expired. Quality checks are performed on every low-speed scanned record. RITB is described in the Information System Overview (ISO), and PTT is described in the ISO section of the <i>Property Taxation ORCS</i>.</p> <p>NOTE: The digitized images of these records are classified under secondaries 43300-02, 43520-02, 43540-02, 43560-02 in this ORCS, and 45800-05 in the <i>Property Taxation ORCS</i>.</p> <p>NOTE: Appeals of minister's decisions that closed prior to 2002 are reclassified under secondaries 43300-20 and 43560-40 in this ORCS, and secondary 45800-30 in the <i>Property Taxation ORCS</i>.</p>			
-30	<p><b>Appeals to the minister files - unscanned</b> (arrange first by tax, then by year, and then by sequential number)</p> <p>RETENTION STATEMENT Destroy seven years after a taxpayer has been notified of the minister's decision, and the period for appealing the minister's decision has expired.</p> <p>SO: when a taxpayer has been notified of the minister's decision and the period for appealing the minister's decision has expired</p>	SO	7y	DE

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

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<b>43100</b>	<b>APPEALS TO THE MINISTER (PRIOR TO 2002)</b>	<b>A</b>	<b>SA</b>	<b>FD</b>
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7y: The seven-year retention period is required for reference purposes in the event a taxpayer appeals again on a similar issue. It is based on the six-year limitation period under the Limitation Act (RSBC 1996, c. 266, s. 3 ).

NOTE: This secondary provides for the retention and disposition of paper appeal files created before electronic imaging began (i.e., 1995 for property transfer tax records, and 1992 for all other income tax records), and which closed prior to 2002.

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END OF PRIMARY

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

### 43200 COLLECTION OF OVERDUE TAXES (PRIOR TO 2002)

Records relating to the collection of overdue taxes under the [Corporation Capital Tax Act \(RSBC 1996, c. 73\)](#), [Insurance Premium Tax Act \(RSBC 1996, c. 232\)](#), [Logging Tax Act \(RSBC 1996, c. 277\)](#), [Mining Tax Act \(RSBC 1996, c. 295\)](#), and [Property Transfer Tax Act \(RSBC 1996, c. 378\)](#) that closed prior to 2002. The collection of overdue taxes since 2002 is covered in the *Taxation Revenue Collections ORCS*.

The collection of these overdue taxes is supported by automated processes. The Revenue Income Taxation Branch (RITB) system and Property Transfer Tax (PTT) system initiate collection action on amounts that are outstanding for 60 days by automatically creating collection letters.

Failure to respond to the collection letters may result in collection activities such as registering a statutory lien against the taxpayer's property, demands to third parties (e.g., banks) that owe money to the taxpayer, seizing personal property, or collecting through the federal and provincial government's "set-off" programs. "Set-off" programs permit the province to obtain payments that are owed to the taxpayer from the provincial and federal governments (e.g., tax refunds or rebates) and apply (or set-off) the payments to the taxpayer's outstanding debt.

Overdue taxes that are uncollectable are written-off pursuant to the [Financial Administration Act \(RSBC 1996, c. 138, s.17\)](#) and the Financial Management Operating Policy (FMOP) section 11.10.

Record types include correspondence, certificates, writs of seizure and sale, land title liens, electronic write-off data, write-off forms, electronic templates, reports, and other types of records as indicated under relevant secondaries.

For the Collection Council, see [ARCS secondary 200-20](#).

For the collection of overdue taxes since 2002, see the *Taxation Revenue Collections ORCS*.

For legal opinions, see [ARCS 350-20](#).

For a description of the Property Transfer Tax (PTT) system, see the System Section of the *Property Taxation ORCS*.

For a description of the Revenue Income Taxation Branch system, see the System Section of this *ORCS*.

The ministry OPR is Collection Section unless otherwise noted below. See specific secondaries for OPR retention schedules.

43200	COLLECTION OF OVERDUE TAXES (PRIOR TO 2002)	A	SA	FD
	All non-OPR offices will retain these records for:	SO	nil	DE
-00	<b>Policy and procedures</b> (includes the electronic Collections Manual, which is updated as required to reflect current practices)	SO	5y	SR

[Key to ARCS/ORCS Codes and Acronyms](#)

# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

43200	COLLECTION OF OVERDUE TAXES (PRIOR TO 2002)	A	SA	FD
<p>RETENTION STATEMENT</p> <p>Transfer selected records to the government archives five years after the policy is replaced or becomes irrelevant.</p> <p>SO: when the policy is replaced or becomes irrelevant</p> <p>SR: The government archives will selectively retain a sample of <i>Collections Manuals</i> produced over time. This manual documents the routine automated procedures performed by the Collection Section and provides evidence of how the responsibilities of the section were carried out. All other policy records will be fully retained as they have evidential value.</p> <p>: The Collection Section will print out one paper copy of the <i>Collections Manual</i> for filing in 2003. All other documentation of the Collections Manual may be destroyed when it becomes inactive.</p>				
-01	General	FY+2y	nil	DE
<p>RETENTION STATEMENT</p> <p>Destroy at the end of the second fiscal year.</p>				
-02	Collection financial reports (includes month-end reports [e.g. accounts receivable reports, financial activity reports and debit account detail reports]) (arrange by year, then by type of report)	FY+4y	nil	DE
<p>RETENTION STATEMENT</p> <p>Destroy at the end of the fifth fiscal year.</p> <p>5y: The five-year retention provides sufficient data for analysis and reviewing trends, satisfies audit requirements, and is consistent with the retention period for reports in this ORCS.</p>				
-03	Collection Information System (CIS) contact data (electronic records, currently on Microsoft Access database)	SO	nil	DE
<p>RETENTION STATEMENT</p> <p>Destroy when updated or obsolete.</p> <p>SO: when updated or obsolete</p> <p>NOTE: These records are used to create third-party demand</p>				

[Key to ARCS/ORCS Codes and Acronyms](#)

# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

43200	COLLECTION OF OVERDUE TAXES (PRIOR TO 2002)	A	SA	FD
	<p>letters. They consist of demand letter templates and the names and addresses of banks and court bailiffs. Because the records are created on a Microsoft Access database, an information system overview has not been created.</p> <p>NOTE: Third-party demand letters that are created on CIS are classified under secondary -05.</p>			
PIB	<p><b>-04 Collection Information System (CIS) write-off data</b> (electronic records, currently on Microsoft Access database)</p> <p>RETENTION STATEMENT Destroy five years after the generation and approval of the write-off form, which is classified under secondary -07.</p> <p>SO: upon generation and approval of the write-off form, which is classified under secondary -07</p> <p>5y: The five-year retention provides sufficient data for analysis and reviewing trends.</p> <p>NOTE: CIS write-off records provide detailed write-off information (e.g., financial details and the reason for the write-off) that is not available on PTT or RITB because of their limitations. When the write-off form is approved, the corresponding electronic record is flagged as approved. Because the records are created on a Microsoft Access database, an information system overview has not been created.</p> <p>NOTE: Write-off forms are classified under secondary -07.</p>	SO+5y	nil	DE
	<p><b>-05 Collection of overdue tax records - scanned</b> (includes copies of court-registered certificates, word-processed collection letters, writs of seizure and sale, and third-party demand letters) (arrange by computer system [e.g., RITB or PTT], then chronologically)</p> <p>RETENTION STATEMENT Destroy when the imaged version has been verified for quality and backup has taken place.</p> <p>SO: when the imaged version has been verified for quality and backup has taken place</p>	SO	nil	DE

[Key to ARCS/ORCS Codes and Acronyms](#)

# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

43200	COLLECTION OF OVERDUE TAXES (PRIOR TO 2002)	A	SA	FD
	NOTE: These records are low-speed scanned. Quality checks are performed on every low-speed scanned record.			
	NOTE: Digitized images of these records are classified under secondaries 43300-02, 43540-02, 43560-02, and 45800-05 in the <i>Property Taxation ORCS</i> .			
<b>-06</b>	<b>Collection of overdue tax records - unscanned</b> (arrange by tax, then by sequential number)	SO	10y	DE
	RETENTION STATEMENT Destroy 10 years after tax is paid or written off.			
	SO: when paid or written off			
	10y: The 10-year retention period is based on the 10 years for enforcing a court-registered certificate under the Limitation Act (RSBC 1996, c. 266).			
	NOTE: This secondary provides for the retention and disposition of collection files that were created before imaging began (i.e., 1995 for property transfer tax records, and 1992 for all other income tax records).			
<b>-07</b>	<b>Collection write-off reports</b> (covers write-off forms generated by the electronic data classified under secondary -04) (arrange chronologically)	SO+7y	nil	DE
	RETENTION STATEMENT Destroy seven years after report is signed off.			
	SO: when signed off			
	7y: The seven-year retention period is consistent with the retention period for write-offs under ARCS secondary 935-40.			
	NOTE: The reports are generated by CIS (for property transfer tax write-offs) and RITB (for all other write-offs). They are signed-off by staff members who have the authority to write-off these debts.			
<b>-08</b>	<b>Federal government set-off program reports</b> (covers transmission reports listing taxpayer account numbers sent to the federal government, and payment reports received)	FY+4y	nil	DE

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

43200	COLLECTION OF OVERDUE TAXES (PRIOR TO 2002)	A	SA	FD
	from the federal government documenting the payments sent to the province) (arrange chronologically)  RETENTION STATEMENT Destroy at the end of the fifth fiscal year.  5y: The five-year retention satisfies audit requirements, and is consistent with the retention period for reports in this ORCS.  NOTE: These reports are summarized in management reports classified under ARCS primary 1180, and the information relating to a specific taxpayer's account is recorded on the account under secondaries 43300-02, 43540-02, and 43560-02 in this ORCS, and secondary 45800-04 in the <i>Property Taxation ORCS</i> .  NOTE: Payments obtained from the provincial government's set-off program are classified in the <i>Taxation Revenue Collections ORCS</i> .			
-09	<b>Personal property lien confirmations</b> (arrange chronologically)  RETENTION STATEMENT Destroy upon receipt.  SO: upon receipt  NOTE: Collection staff register liens directly on to the Ministry of Finance's Personal Property Registry (PPR) system, and record that information on to the taxpayer's account on either PTT or RITB, whichever is appropriate. The PPR system automatically generates the confirmations when a lien is registered. The confirmations are not required for operational purposes.	SO	nil	DE

END OF PRIMARY

[Key to ARCS/ORCS Codes and Acronyms](#)



**43300      ADMINISTRATION OF THE CORPORATION CAPITAL TAX, THE  
INSURANCE PREMIUM TAX AND THE EMPLOYER HEALTH  
TAX**

Records relating to the management of business accounts registered under the [Corporation Capital Tax Act \(RSBC 1996, c. 73\)](#), the [Insurance Premium Tax Act \(RSBC 1996, c. 232\)](#) and the [Employer Health Tax Act \(SBC 2018, c. 42\)](#).

Activities include receiving and processing payments made to the government; issuing refunds; making adjustments to accounts; and monitoring the status of audits and other external appeal and recovery activities.

The most recent version of the [Corporation Capital Tax Act \(RSBC 1996, c. 73\)](#) came into force in 2001 and was repealed in April 2010. The Corporation Capital Tax (CCT) was levied on financial institutions. It was first administered in 1973 to cover all corporations that had permanent establishments in British Columbia and that had net paid up capital in excess of a threshold amount. The tax coverage was amended in 1987 to apply to just financial institutions, and in 1992 it reverted back to the original broad coverage until 2001.

The [Insurance Premium Tax Act \(RSBC 1996, c. 232\)](#) came into force in 1957. The Insurance Premium Tax is levied on licensed insurance companies that insure BC residents or BC property, and on individuals who purchase insurance from a company that is not licensed in BC, when the insurance covers persons or property in BC. This primary also covers another insurance premium tax which was levied on insurance companies under the [Fire Services Act \(RSBC 1996, c. 144, ss. 37 to 39\)](#) from 1920 to 1998, and subsequently under the [Insurance Premium Tax Act \(RSBC 1996, c. 232\)](#).

The [Employer Health Tax Act \(SBC 2018, c. 42\)](#) came into force in November 2018. The Employer Health Tax (EHT) is an annual tax on remuneration employers pay to employees and former employees in a calendar year, beginning on January 1, 2019.

Employers include an individual, a corporation, a partnership, a trust or a government.

Record types include correspondence, tax filings, electronic data and images, agreements, reports, and other types of records as indicated under relevant secondaries.

For appeals to the minister since 2002, see the *Taxation Appeals ORCS*.  
For appeals to the minister that closed prior to 2002, see primary 43100.  
For the collection of overdue taxes since 2002, see the *Taxation Revenue Collections ORCS*.

For the collection of overdue taxes that closed prior to 2002, see primary 43200.

For reference material/topical files, see [ARCS 358-20](#).

For revenue reconciliation records and related journal vouchers, see [ARCS Secondary 920-20](#).

For systems descriptions, see the System Section.

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

For tax bulletins, see [ARCS 312-02](#).

The ministry OPR is Income Taxation Branch unless otherwise noted below.  
See specific secondaries for OPR retention schedules.

<b>43300</b>	<b>ADMINISTRATION OF THE CORPORATION CAPITAL TAX, THE INSURANCE PREMIUM TAX AND THE EMPLOYER HEALTH TAX</b>	<b>A</b>	<b>SA</b>	<b>FD</b>
	All non-OPR offices will retain these records for:	SO	nil	DE
<b>-00</b>	<b>Policy and procedures</b>	SO	5y	FR
	RETENTION STATEMENT Transfer to the government archives five years after the policy is replaced or becomes irrelevant.			
	SO: when the policy is replaced or becomes irrelevant			
<b>-01</b>	<b>General</b>	FY+2y	nil	DE
	RETENTION STATEMENT Destroy at the end of the third year.			
	NOTE: Throughout this section, this secondary covers miscellaneous records that relate to the primary but do not document decisions and actions, and do not related to topics that warrant specific classifications.			
<b>-02</b>	<b>Account management</b> (electronic records) (covers records relating to managing customer accounts: activities include registration, processing payments and making adjustments, monitoring collection efforts, audit reporting, monitoring of tasks and actions taken within the account; and facilitation of account holder activity such as tax filing and making payments) (includes primary contact and other registration information; user notes; indicators of external activities such as open appeals, court issued stoppage or audit; summaries of payments and collection efforts; correspondence and scanned documents provided for verification, compliance and remittance purposes; and tax returns) (arrange by account ID)	SO	10y	DE
	RETENTION STATEMENT Destroy 10 years after the filing is processed. If the ministry undertakes follow-up actions on the filing, destroy when those actions are completed.			

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

<b>43300</b>	<b>ADMINISTRATION OF THE CORPORATION CAPITAL TAX, THE INSURANCE PREMIUM TAX AND THE EMPLOYER HEALTH TAX</b>	<b>A</b>	<b>SA</b>	<b>FD</b>
	SO: when the filing is processed; if the ministry undertakes follow-up actions on the filing, when those actions are completed			
	10y: The 10-year retention period ensures the records are available in the event collection proceedings are undertaken, or a business remains liable for payment of taxes.			
	NOTE: The paper CCT, Insurance Premium Tax and EHT records are classified under secondaries -06 and -07, 43100-20, and 43200-05.			
<b>-03</b>	<b>System code tables</b> (electronic records) (includes codes used in the system to describe the related account type, filing frequency, account holder credentials and other related characteristics and activities)	<b>SO</b>	<b>nil</b>	<b>DE</b>
	RETENTION STATEMENT Destroy when code values are no longer required and all the related accounts or records using those code values have been destroyed.			
	SO: when code values are no longer required, and all the related accounts or records using those code values have been destroyed			
	NOTE: System codes may be derived from a code table that lists all available codes for a topic in the system.			
<b>-04</b>	<b>Statistical, tracking and summary reporting</b> (covers reporting on taxation activities undertaken by the branch) (Includes scheduled, ad-hoc and cube reports generated by the system, such as tracking of outreach letters sent to businesses, and related statistics; summaries of declaration tables for a specified filing range; tracking of reassessment amount changes; summaries of accounts without eTax access; tracking of locations of related tax accounts in the system; tracking of revenue accrual; summaries of installment remainders on accounts; and return summaries for taxes in the system)	<b>FY</b>	<b>2y</b>	<b>DE</b>
	RETENTION STATEMENT Destroy at the end of the third fiscal year.			

[Key to ARCS/ORCS Codes and Acronyms](#)

# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

<b>43300</b>	<b>ADMINISTRATION OF THE CORPORATION CAPITAL TAX, THE INSURANCE PREMIUM TAX AND THE EMPLOYER HEALTH TAX</b>	<b>A</b>	<b>SA</b>	<b>FD</b>
NOTE: For summaries related to a specific account, see secondary 43300-02, Account Management.				
<b>-05</b>	<b>CCT audit questionnaire data</b> (electronic records, currently on Microsoft Access database) (includes completed questionnaires)	SO	nil	DE
RETENTION STATEMENT Destroy when superseded or obsolete.				
NOTE: The purpose of the questionnaire is to obtain feedback in order to improve corporation capital tax audits. Corporations which have been recently audited are invited to complete the online questionnaire on the branch web site. Completed questionnaires are automatically directed to a Microsoft Access database. Because this is a simple system, an information system overview has not been created.				
<b>-06</b>	<b>Unsolicited paper documentation</b> (covers records that were not requested by the branch but were included with taxpayer returns) (includes irrelevant T2 corporation income tax return schedules, keypunch summaries, and non-financial sections of annual reports; these are known as culled records)	SO	nil	DE
RETENTION STATEMENT Destroy when confirmed by checklists that the records are not relevant.				
SO: when confirmed that the records are not relevant				
NOTE: Checklists listing records that must be filed (classified under secondary -07) are used to determine which records are extraneous.				
NOTE: See also special schedule 102901 <i>Transitory Records</i> .				
<b>-07</b>	<b>Supporting paper documentation - scanned</b> (covers paper documents that have been scanned and electronically filed in a customer account) (includes correspondence, checklists listing records that must be filed, envelopes that contained returns and remittances,	SO	3y	DE

[Key to ARCS/ORCS Codes and Acronyms](#)

# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

<b>43300</b>	<b>ADMINISTRATION OF THE CORPORATION CAPITAL TAX, THE INSURANCE PREMIUM TAX AND THE EMPLOYER HEALTH TAX</b>	<b>A</b>	<b>SA</b>	<b>FD</b>
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cheques, remittance coupons, installment remittance forms, tax returns, financial statements, working papers, clearance letters, bank payment listings, audit records, as well as fire service tax records from 1992 to 1998)  
(arrange by act, then chronologically)

## RETENTION STATEMENT

Destroy three years after data and images have been verified for quality and backup has taken place.

SO: when data and images have been verified for quality and backup has taken place

3y: Since unreadable images have been discovered during audits, the three-year semi-active retention period ensures that audits are underway.

NOTE: Quality checks are performed on every low-speed scanned record and every one-hundredth high-speed scanned record. Most of these records are high-speed scanned.

NOTE: The OPR will store scanned taxpayer paper records under ongoing RCS accession number 91-0423.

NOTE: Ongoing accession number 91-0423 is used for the CCT, Insurance Premium Tax, Fire Services Tax, EHT, and most logging and mining tax records. Between 1992 and 2014 these records were scanned to RITB. Since December 2014, they have been scanned to TACS. TACS also accepts electronic filings through eTaxBC, so when a tax return is filed electronically, there may not be any corresponding paper records. Prior to 1992, paper records were not scanned and these are covered by approved ongoing records schedule 105077 and amendment 113233, except for the unscanned records described under secondary -08.

NOTE: The digitized images of CCT, Insurance Premium Tax, Fire Services Tax and EHT records are classified under secondary -02, and the digitized images of logging and mining tax records are classified under secondary 43560-02.

<b>-08</b>	<b>Unscanned CCT and insurance premium tax records</b>	<b>SO</b>	<b>7y</b>	<b>DE</b>
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[Key to ARCS/ORCS Codes and Acronyms](#)

# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

<b>43300</b>	<b>ADMINISTRATION OF THE CORPORATION CAPITAL TAX, THE INSURANCE PREMIUM TAX AND THE EMPLOYER HEALTH TAX</b>	<b>A</b>	<b>SA</b>	<b>FD</b>
	<p>(paper records) (includes correspondence, remittance coupons, installment remittance forms, tax returns, financial statements, and working papers)</p> <p>RETENTION STATEMENT Destroy seven years after tax is paid and upon completion of audit and assessment, conclusion of collection activity, and expiry of appeal periods and appeals.</p> <p>SO: when tax is paid and upon completion of audit and assessment, conclusion of collection activity, and expiry of appeal periods and appeals</p> <p>7y: The seven-year semi-active retention period is based on the six-year assessment period under the <a href="#">Corporation Capital Tax Act (RSBC 1996, c. 73, s. 29)</a>.</p> <p>NOTE: This secondary provides for the retention and disposition of paper corporation capital and insurance premium tax records created before electronic imaging began in 1992, which were not boxed under ongoing accession number 91-0423 (see secondary - 07).</p>			
<b>-20</b>	<p><b>CCT and insurance premium tax court files-pre-2002</b> (includes correspondence, notices of objection, appeal summary forms, briefing notes, reports, arguments, affidavits, research material, arbitrator's decisions, and reasons for judgment) (arrange by tax return number)</p> <p>RETENTION STATEMENT Transfer to the government archives two years after conclusion of the appeal and when all further appeal periods and appeals have expired.</p> <p>SO: upon conclusion of the appeal and when all further appeal periods and appeals have expired</p> <p>2y: The two-year retention period satisfies reference requirements.</p> <p>FR: The government archives will fully retain CCT</p>	<b>SO+2y</b>	<b>nil</b>	<b>FR</b>

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

<b>43300</b>	<b>ADMINISTRATION OF THE CORPORATION CAPITAL TAX, THE INSURANCE PREMIUM TAX AND THE EMPLOYER HEALTH TAX</b>	<b>A</b>	<b>SA</b>	<b>FD</b>
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(corporation capital tax) and insurance premium tax court files because they document significant appeals dating back to 1992. The files also document the interaction of the ministry with the appellant, legislative counsel, and the courts throughout the appeal process.

NOTE: This secondary provides for the retention and disposition of court files closed prior to 2002. Since 2002, court files are covered by the Taxation Appeal ORCS.

NOTE: When the minister's decision (under secondary 43100-20) is appealed, the file is carried forward and reclassified under this secondary. Taxpayers may appeal the minister's decision in the Supreme Court of British Columbia. The appeal in Supreme Court is a new hearing that is not limited to the evidence and issues that were before the minister. Decisions of the Supreme Court may be appealed to the BC Court of Appeal.

NOTE: These records were low-speed scanned to the system after a court case was closed. Quality checks are performed on every low-speed scanned record. The images are classified under secondary -02.

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END OF PRIMARY

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

### 43400 FOREST REVENUE AUDITS

Records relating to the audit of stumpage revenue reported by clients, including the inspection, audit and assessment of under-reported or unreported stumpage owing to the province, pursuant to the [Forest Act \(RSBC 1996, c. 157 part 11.1\)](#).

A client is an individual or corporation who harvests Crown timber, acquires Crown timber, or deals in Crown timber harvested. Stumpage is the fee that individuals and firms are required to pay the government when they harvest Crown timber in BC.

Audit staff select clients to be audited and examine their records relating to the harvesting, movement/transport, measurement/scaling, financial activity, and reporting of stumpage to verify the amount reported. Audit staff analyze records and issue a notice of assessment for un-billed stumpage revenue, including interest. Clients may appeal an assessment within a set appeals period.

Record types include: correspondence, reports, notices, bulletins, and other types of records as indicated under relevant secondaries.

For appeals to audits, see *Taxation Revenue Appeals ORCS* primary 47700.

For collection of overdue stumpage fees, see the *Ministry of Forests ORCS* primary 20570.

For collection of stumpage fees, see the *Ministry of Forests ORCS* primary 20150.

For legal correspondence, see *ARCS* primaries 350 and 352.

For reference material/topical files, see *ARCS* secondary 358-20.

The ministry OPR is unless otherwise noted below. See specific secondaries for OPR retention schedules.

43400	FOREST REVENUE AUDITS	A	SA	FD
	All non-OPR offices will retain these records for:	SO	nil	DE
-00	<b>Policy and procedures</b>	SO	5y	FR
	RETENTION STATEMENT Transfer to the government archives five years after the policy is replaced or becomes irrelevant.  SO: when the policy is replaced or becomes irrelevant			
-01	<b>General</b>	CY+1y	nil	DE
	RETENTION STATEMENT Destroy at the end of the second calendar year.			
-02	<b>Forest revenue audit logs</b>	SO	nil	FR

[Key to ARCS/ORCS Codes and Acronyms](#)



# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

43400	FOREST REVENUE AUDITS	A	SA	FD
	(includes notice of assessment log) (covers an ongoing list of current and previous audits)			
	RETENTION STATEMENT Transfer to the government archives when no longer required for tracking audits performed by the branch.			
	SO: when no longer required for tracking audits performed by the branch			
	FR: The government archives will fully retain audit logs because they provide a summary of all forest revenue audits and resulting notices of assessment. The records have evidential value.			
<b>-04</b>	<b>Forest revenue audit reports</b> (includes monthly reports summarizing auditing activities performed by audit staff)	CY+1y	nil	DE
	RETENTION STATEMENT Destroy at the end of the second calendar year.			
<b>-06</b>	<b>Forest revenue information products</b> (includes communication materials such as bulletins, FAQs, and equivalents)	SO	nil	FR
	RETENTION STATEMENT Transfer to the government archives when superseded or obsolete.			
	SO: when superseded or obsolete			
	FR: The government archives will fully retain information products because they document government policy, procedures, services, advice, and current issues in regards to forest revenue audits, and how this information is communicated to the public. The records have evidential and informational value.			
<b>-08</b>	<b>Forest revenue workload planning records</b> (includes working documents, spreadsheets, and data extracts from other ministries)	SO	nil	DE
	RETENTION STATEMENT Destroy when no longer required for workload planning purposes.			

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

43400	FOREST REVENUE AUDITS	A	SA	FD
	SO: when no longer required for workload planning purposes			
	NOTE: This secondary supports the analysis and development of audit activities, such as determining risks for clients and identifying who to audit.			
PIB	<b>-20 Forest revenue completed audit files</b> (includes notice of assessment, financial statements, scaler's returns, audit working papers, BC company summaries, appeal records, and correspondence) (arrange by client)	CY+9y	nil	DE
	RETENTION STATEMENT Destroy at the end of the tenth calendar year.			
	10y: The retention period satisfies the branch's reference requirements and ensures records are available for a sufficient period to facilitate consistent auditing practices. It also ensures that records are available for a reasonable period should a client be subsequently audited.			
	NOTE: This secondary contains selected appeal records retained by the branch. For the complete appeal file, see the Taxation Revenue Appeal ORCS primary 47700.			
	NOTE: This secondary contains the essential audit records from secondary -30.			
PIB	<b>-30 Forest revenue working copy of audit files</b> (arrange by client)	SO	nil	DE
	RETENTION STATEMENT Destroy when audit is complete, any appeals have concluded, all appeal periods have expired, and after selected documents are scanned and verified.			
	SO: when audit is complete, any appeals have concluded, all appeal periods have expired, and after selected documents are scanned and verified			
	NOTE: This secondary covers essential and non-essential audit records. Essential records are scanned and classified under secondary -20.			

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

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END OF PRIMARY

**43450 HST PROVISIONAL GOVERNANCE**

Records relating to the relationship management and governance of the Canada Revenue Agency's (CRA) administration of the Harmonized Sales Tax (HST) to ensure that businesses and individuals appropriately collect and report the HST and ensure that the Province receives its entitled portion of the tax, known as the Provincial Value Added Tax (PVAT).

The HST is the combination of the federal Goods and Services Tax (GST) and the Provincial Sales Tax (PST) introduced to BC on July 1, 2010. The PVAT is the portion of the HST collected by CRA that is owed to the province.

This includes the receipt and analysis of tax data from CRA, Insurance Corporation of British Columbia (ICBC), and other provincial organizations to ensure that individuals or businesses acting or located within the Province comply with the HST under the federal Excise Tax Act (RSC 1985, c. E-15). The system designed to accomplish this task is the Harmonized Sales Tax Governance (HSTG) Data Warehouse. Auditors use the data warehouse to analyze individual and business tax related information supplied by CRA, ICBC, and other provincial organizations to create audit leads, which are sent to and followed up by CRA. The branch also uses the data to verify that the province receives the correct PVAT.

This also includes review of PVAT related refund requests. Auditors receive refund requests forwarded by the Consumer Taxation Branch and use the data in the HSTG data warehouse to make a recommendation as to whether or not the refund should be paid.

This also includes consultation with CRA, BC corporations, industry groups, government programs, and individual taxpayers (referred by CRA) with provincially specific questions about the application of the HST.

The Harmonized Sales Tax program that was in place between July 1, 2010 and March 31, 2013 in British Columbia was replaced effective April 1, 2013 with the Provincial Sales Tax and the federal Goods and Services Tax (GST). This primary will be closed when the function is no longer performed and the related records have met the final disposition indicated.

Record types include correspondence, planning matrices, reports, and workplans.

For agreements with CRA, ICBC, or other provincial organizations, see ARCS [ARCS primary 146](#).

For a description of the Harmonized Sales Tax Governance (HSTG) Data Warehouse information system, see the System Section.

For HST related billing, see [ARCS secondary 925-20](#).

For reference material/topical files, see [ARCS secondary 358-20](#).

For the testing, maintenance, and validation of systems, see [ARCS primaries 6000 to 6840](#).

# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

The ministry OPR is Income Taxation Branch unless otherwise noted below.  
See specific secondaries for OPR retention schedules.

<b>43450</b>	<b>HST PROVISIONAL GOVERNANCE</b>	<b>A</b>	<b>SA</b>	<b>FD</b>
	All non-OPR offices will retain these records for:	SO	nil	DE
<b>-00</b>	<b>Policy and procedures</b>	SO	5y	FR
	RETENTION STATEMENT Transfer to the government archives five years after the policy is replaced or becomes irrelevant.			
	SO: when the policy is replaced or becomes irrelevant			
<b>-01</b>	<b>General</b>	FY+2y	nil	DE
	RETENTION STATEMENT Destroy at the end of the third fiscal year.			
<b>-03</b>	<b>HST audit planning records</b>	SO	nil	DE
	RETENTION STATEMENT Destroy when no longer required for determining audit criteria.			
	SO: when no longer required for determining audit criteria			
	NOTE: This secondary covers planning matrices, sample scenarios, risk analysis, timelines, general rules, and other planning materials related to determining selection criteria for audits.			
<b>-05</b>	<b>HST consultation, advice, and support records</b> (arrange by issue)	SO	nil	DE
	RETENTION STATEMENT Destroy when no longer required for the provision of advice and support.			
	SO: when no longer required for the provision of advice and support			
	NOTE: This secondary covers the exchange of information to clarify policies and collection responsibilities and ensure consistent application of HST in BC. Consulting bodies include CRA, ICBC, BC corporations, industry groups, and government programs.			
<b>-07</b>	<b>HST information inquiries</b>	SO	nil	DE

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

43450	HST PROVISIONAL GOVERNANCE	A	SA	FD
	<p>(arrange chronologically)</p> <p>(covers incoming correspondence and responses and telephone conversation notes)</p> <p>RETENTION STATEMENT</p> <p>Destroy when inquiry is resolved and when no longer required for reference purposes.</p> <p>SO: when inquiry is resolved and when no longer required for reference purposes</p> <p>NOTE: This secondary covers inquiries from the public about the application of the HST in BC and the responses to those inquiries.</p>			
-09	<p><b>HSTG data</b></p> <p>(covers individual and business tax related data received from the CRA, ICBC, Ministry of Finance, Liquor Control and Licensing Branch, Liquor Distribution Branch, and other provincial organizations)</p> <p>(electronic records)</p> <p>RETENTION STATEMENT</p> <p>Destroy when no longer needed for calculating financial information or as reference for audits.</p> <p>SO: when no longer needed for calculating financial information or as reference for audits</p> <p>NOTE: This secondary is not for filing. It is used to schedule the data within the data warehouse.</p>	SO	nil	DE
-11	<p><b>HSTG system reports</b></p> <p>(includes monthly activity, budgetary committee, and budget consideration reports)</p> <p>RETENTION STATEMENT</p> <p>Destroy at the end of the fifth fiscal year.</p> <p>5y: The five-year retention period provides a reasonable period of time for data analysis and review, satisfies audit requirements, and is consistent with the retention period for reports in this ORCS.</p>	FY+1y	3y	DE
-13	<p><b>PVAT refund application reviews</b></p> <p>(arrange chronologically)</p>	SO	nil	DE

[Key to ARCS/ORCS Codes and Acronyms](#)

# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

43450	HST PROVISIONAL GOVERNANCE	A	SA	FD
	<p>RETENTION STATEMENT</p> <p>Destroy when refund application review is completed and returned to Consumer Taxation Branch.</p> <p>SO: when refund application review is completed and returned to Consumer Taxation Branch</p> <p>NOTE: Refund request applications are initially sent to Consumer Taxation Branch which forwards any PVAT related requests to ITB. ITB reviews the application and makes a recommendation to approve or deny the request. The recommendation is then returned to Consumer Taxation Branch, who issues the refund or notifies applicant of denial.</p> <p>NOTE: Appeals of denied refunds are made to the Consumer Taxation Branch.</p>			
PIB	<p><b>-20 HST audit lead files</b></p> <p>(includes executive summaries, revenue reports, review notes, correspondence, and other supporting records)</p> <p>(arrange by taxpayer)</p> <p>RETENTION STATEMENT</p> <p>Destroy seven years after audit lead file is submitted to the CRA.</p> <p>SO: when audit lead file is submitted to CRA</p> <p>7y: The seven-year semi-active retention period ensures the statutory limitations on appeals has expired and that the records are available in the event of a federal or provincial reassessment.</p> <p>NOTE: CRA performs audits based on lead files submitted by the branch.</p>	SO	7y	DE
	<p><b>-30 HST provincial governance planning files</b></p> <p>(includes project charters, meeting notes, workplan summaries, correspondence and equivalents)</p> <p>(arrange by project)</p> <p>(covers planning related to the collection and reporting of the HST)</p> <p>RETENTION STATEMENT</p> <p>Destroy seven years after project is completed, abandoned, or</p>	SO	7y	DE

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## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

43450	HST PROVISIONAL GOVERNANCE	A	SA	FD
	cancelled and when no longer required for reference purposes.			
	SO: when project is completed, abandoned, or cancelled and when no longer required for reference purposes			
	7y: The seven-year semi-active retention period ensures that the records are available for a sufficient period for issues management and program planning purposes.			
	DE: These records may be destroyed upon authorization of the Records Officer because high-level decision making and planning records are fully retained in Cabinet records classified under the Office of the Premier and Executive Council ORCS, Schedule 881099. Decision records are also captured in records created by the ministry executive and classified under ARCS secondary 280-20 (Executive briefing notes) or under the Executive Records Schedule (Special Schedule 102906), which are selectively retained.			

END OF PRIMARY

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## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

### 43500 INCOME TAX - GENERAL

Records relating to provincial personal and corporate income tax and tax credits not shown elsewhere in this primary block.

This primary includes the negotiation of agreements with the federal government to administer the collection of BC provincial income tax and tax credit programs, and the review of the federal government's administration of those programs; BC Family Benefit program, Forest Renewal BC payments, provincial income allocation audit and oil and gas producers rebate.

Record types include correspondence, electronic data files, electronic spreadsheets, copies of agreements, reports, and other types of records as indicated under relevant secondaries.

For a description of the Family Benefit System (FBS), see the System Section. For the income tax collection agreement with the federal government, see

[ARCS secondary 146-25](#).

For invoices, see [ARCS secondary 925-20](#).

For journal vouchers, see [ARCS secondary 1050-04](#).

For legislative changes, see [ARCS primary 125](#).

For reference material/topical files, see [ARCS secondary 358-20](#).

The ministry OPR is Income Tax Programs Section unless otherwise noted below. See specific secondaries for OPR retention schedules.

43500	INCOME TAX - GENERAL	A	SA	FD
	All non-OPR offices will retain these records for:	SO	nil	DE
-00	<b>Policy and procedures</b>	SO	5y	FR
	RETENTION STATEMENT Transfer to the government archives five years after the policy is replaced or becomes irrelevant.			
	SO: when policy is replaced or becomes irrelevant			
-01	<b>General</b>	FY+2y	nil	DE
	RETENTION STATEMENT Destroy at the end of the third fiscal year.			
PIB	-02 <b>Family benefit data</b> (electronic records)	FY+9y	nil	DE
	RETENTION STATEMENT Destroy at the end of the tenth fiscal year.			
	10y: The 10-year retention period provides sufficient time			

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# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

43500	INCOME TAX - GENERAL	A	SA	FD
	for assessments, audits, appeals and refunds to occur and any consequent adjustments to be made. It also provides sufficient data for review and analysis.			
	NOTE: These records contain information on BC residents who have children. They date back to 1996 when the BC family benefit programs were introduced.			
PIB	<b>-03 Family benefit subset file for business continuity</b> (electronic records)	SO	nil	DE
	RETENTION STATEMENT Destroy when replaced by a new subset file.			
	SO: when replaced by new subset file			
PIB	<b>-04 Family benefit subset file for FBS user analysis</b> (electronic records)	SO	nil	DE
	RETENTION STATEMENT Destroy when replaced by a new subset file.			
	SO: when replaced by new subset file			
PIB	<b>-05 Family benefit subset file for social development ministry</b> (electronic records)	SO	nil	DE
	RETENTION STATEMENT Destroy when replaced by a new subset file.			
	SO: when replaced by new subset file			
	NOTE: This file is a subset of information extracted from FBS for the social development ministry (i.e., the provincial government department responsible for income assistance) under the authority of a memorandum of understanding. The file is located on the provincial government's shared Multiple Virtual Storage (MVS) computer.			
	<b>-06 Family benefit system reports</b> (includes monthly activity reports)	FY+1y	3y	DE
	RETENTION STATEMENT Destroy at the end of the fifth fiscal year.			

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# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

43500	INCOME TAX - GENERAL	A	SA	FD
	5y: The five-year retention provides sufficient data for analysis and reviewing trends, satisfies audit requirements, and is consistent with the retention period for reports in this ORCS.			
PIB	<b>-07 Forest Renewal BC (FRBC) payment client files</b> (paper and electronic records) (arrange by taxpayer)	FY+2y	5y	DE
	RETENTION STATEMENT Destroy at the end of the eighth fiscal year.			
	8y: The eight-year retention period is based on the four relevant taxation years (1997 to 2000), and the three-year extension allowed for filing income tax. It is also consistent with the retention period for payments under <a href="#">ARCS primary 925</a> .			
	NOTE: These records document the calculation of provincial taxes and interest owed as a result of the FRBC Forest Worker Transition Program. That program provided support payments to help displaced forest workers find new work. The program began in 1996 and ended in 2000. Under a protocol agreement, FRBC agreed to pay all provincial income tax and interest, as well as 24 months of federal interest.			
	NOTE: Most of the client files are created on electronic spreadsheets. Paper files are created when exceptional circumstances occur that affect the calculation of the payments (e.g., bankruptcies, death, or audits).			
	<b>-08 FRBC payment files</b> (includes briefing notes and spreadsheets that have been signed-off) (arrange chronologically)	FY+2y	5y	DE
	RETENTION STATEMENT Destroy at the end of the eighth fiscal year.			
	8y: The eight-year retention period is based on the four relevant taxation years (1997 to 2000), and the three-year extension allowed for filing income tax. It is also consistent with the retention period for payments under <a href="#">ARCS primary 925</a> .			
	NOTE: These files contain the calculation details that			

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# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

43500	INCOME TAX - GENERAL	A	SA	FD
	support the quarterly payments the BC Government makes to the federal government.			
PIB	<b>-09 Income tax data files</b> (electronic records) (covers tapes and CD-ROMs)  RETENTION STATEMENT Destroy four years after the final data files for the current taxation year are received.  SO: when the final data files for the current taxation year are received  4y: The four-year retention period provides sufficient data for analysis and reviewing trends.	SO+4y	nil	DE
	<b>-20 Income tax administration review - core records</b> (includes copies of agreements, letters of intent, and reports ) (arrange by program)  RETENTION STATEMENT Destroy seven years after expiry of agreement, and completion of review and analysis.  SO: upon expiry of agreement, and completion of review and analysis  7y: The seven-year retention period is consistent with the retention period for the agreements, which are classified under <a href="#">ARCS primary 146</a> .  DE: Income tax administration review core records may be destroyed because sufficient evidence of federal-provincial relations is retained in the original approved agreement, which is fully retained in the <i>Order in Council Administration ORCS</i> . The remaining records do not provide any additional value in the understanding of the final agreements.  NOTE: The OPR will store income tax administration review – core records under ongoing accession number 90-7668.	SO	7y	DE
	<b>-25 Income tax administration review - supplementary</b> (includes correspondence and conference call minutes ) (arrange by program)	CY+1y	3y	DE

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This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

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<b>43500</b>	<b>INCOME TAX - GENERAL</b>	<b>A</b>	<b>SA</b>	<b>FD</b>
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### RETENTION STATEMENT

Destroy at the end of the fifth calendar year.

5y: The five-year retention period is based on the term of most of these agreements. It satisfies audit requirements.

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<b>-30</b>	<b>Oil and gas producer rebate files</b>	<b>SO</b>	<b>3y</b>	<b>DE</b>
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(includes returns of claim, financial statements, working papers, notices of assessment, and notices of objection)  
(arrange by company)

### RETENTION STATEMENT

Destroy three years after a company covered by this program amalgamates or is no longer registered as an active company.

SO: when a company covered by this program amalgamates or is no longer registered as an active company

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<b>-35</b>	<b>Provincial income allocation audit review files</b>	<b>SO</b>	<b>5y</b>	<b>DE</b>
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(includes correspondence, audit plans, tax returns, reports, and checklists )  
(arrange by company)

### RETENTION STATEMENT

Destroy five years after completion of audit review.

SO: upon completion of audit review

5y: The retention period satisfies the branch's reference requirements and ensures records are available for a sufficient period to facilitate consistent audit review practices.

NOTE: This secondary covers reviews of the federal government's provincial income allocation (PIA) audits of BC corporate taxpayers. PIA audits ensure that the income of corporate taxpayers operating in multiple jurisdictions is properly allocated among the provinces and territories in which they operate.

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END OF PRIMARY

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## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

### 43510 INCOME TAX – PERSONAL AND CORPORATE TAX CREDIT PROGRAMS

Records relating to managing the eligibility determination for provincial tax credits, bonuses or dividends available to residents or corporations in B.C. under the [Income Tax Act \(RSBC 1996, c. 215\)](#), [Part 8 - Book Publishing Tax Credit](#), [Climate Action Dividend Regulation \(BC Reg. 105/2008\)](#), [Part 5 - Film and Television Tax Credit](#), [Part 10 - Interactive Digital Media Tax Credit](#), [Low Income Climate Action Tax Credit Regulation \(BC Reg. 135/2008\)](#), and the [Training Tax Credits Regulation \(BC Reg. 243/2007\)](#).

Includes provincially administered programs (such as those related to climate action, first-time new home buyers, seniors home renovation) as well as programs administered by Canada Revenue Agency (CRA) which are based on a personal or corporate income tax credit, bonus or incentive (such as film and television, interactive digital media, scientific research and training).

The process by which individuals or corporations are granted tax credits varies depending on whether the program is provincially or federally administered and may include: reviewing applications for approval or denial; preparing information products; responding to program inquiries; and program processing, planning, review and audit. It should be noted that not all tax credit programs generate applications (Seniors Home Renovation, Mining Flow- Through Share).

Record types include applications, supporting documentation and related data.

For accounts payable, see [ARCS secondary 935-20](#).

For appeals to audits, see the *Taxation Revenue Appeals ORCS*, primary 47700.

For briefing notes, see [ARCS secondary 280-20](#).

For a description of the Film Programs, Interactive Digital Media Tax Credits and the Climate Action Dividend Application Databases, see the System Section.

For lists, spreadsheets and registers for tracking work, see [ARCS secondary 100-05](#).

For reference material/topical files, see [ARCS secondary 358-20](#).

For simple websites, see [ARCS 340-20](#)

The ministry OPR is Income Taxation Branch unless otherwise noted below. See specific secondaries for OPR retention schedules.

43510	INCOME TAX – PERSONAL AND CORPORATE TAX CREDIT PROGRAMS	A	SA	FD
	All non-OPR offices will retain these records for:	SO	nil	DE
-00	Policy and procedures	SO	5y	FR
	RETENTION STATEMENT			
	Transfer to the government archives five years after the policy			

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# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

<b>43510</b>	<b>INCOME TAX – PERSONAL AND CORPORATE TAX CREDIT PROGRAMS</b>	<b>A</b>	<b>SA</b>	<b>FD</b>
	is replaced or becomes irrelevant.			
	SO: after the policy is replaced or becomes irrelevant			
<b>-01</b>	<b>General</b>	<b>FY+2y</b>	<b>nil</b>	<b>DE</b>
	RETENTION STATEMENT Destroy at the end of the third fiscal year.			
<b>PIB</b>	<b>-02 BC Climate Action Dividend applications data</b> (covers data stored on the BC Climate Action Dividend Application Database)	<b>SO</b>	<b>nil</b>	<b>DE</b>
	RETENTION STATEMENT Destroy once the data has been uploaded to the Corporate Accounting System (CAS).			
	SO: once the data has been uploaded to Corporate Accounting System (CAS)			
	NOTE: This secondary is not for filing. It is used to schedule the data within the database.			
	NOTE: For a description of the BC Climate Action Dividend Application Database see the System Section.			
	NOTE: Hardcopy application forms are classified under -20 Tax credit program applications and data.			
<b>-06</b>	<b>Tax credit program information products</b> (includes communication materials such as bulletins, FAQs, and equivalents )	<b>SO</b>	<b>nil</b>	<b>FR</b>
	RETENTION STATEMENT Transfer to the government archives when superseded or obsolete			
	FR: The government archives will fully retain information products because they document government policy, procedures, services, advice, and current issues in regards to tax credit programs, and how this information is communicated to the public. The records have evidential and informational value.			
<b>-08</b>	<b>Tax credit program inquiries</b>	<b>CY+2y</b>	<b>nil</b>	<b>DE</b>

[Key to ARCS/ORCS Codes and Acronyms](#)

# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

<b>43510</b>	<b>INCOME TAX – PERSONAL AND CORPORATE TAX CREDIT PROGRAMS</b>	<b>A</b>	<b>SA</b>	<b>FD</b>
<p>RETENTION STATEMENT</p> <p>Destroy at the end of the third calendar year.</p> <p>NOTE: This secondary covers inquiries received primarily from the public which relate to income tax credit programs. These inquiries are routine in nature and do not require in-depth analysis for response.</p>				
<b>-10</b>	<b>Tax credit program process planning</b> (includes project charters, meeting notes, workplan summaries, correspondence, and equivalents )	<b>SO</b>	<b>7y</b>	<b>DE</b>
<p>RETENTION STATEMENT</p> <p>Destroy seven years after the application period for the tax credit program closes.</p> <p>SO: when the application period for the tax credit program closes</p> <p>7y: The retention period ensures sufficient time for the audit of the program to be completed and is consistent with review period of similar secondaries in this ORCS.</p> <p>DE: Process planning records may be destroyed because sufficient evidence of policies and procedures is fully retained under secondary 43510-00.</p>				
<b>-12</b>	<b>Tax credit program reports</b> (includes reports generated by the branch or received from the federal government)	<b>FY+3y</b>	<b>nil</b>	<b>DE</b>
<p>RETENTION STATEMENT</p> <p>Destroy at the end of the fifth fiscal year.</p> <p>5y: The five-year retention period is based on the five-year term of most of these programs, and it provides sufficient data for analysis and reviewing trends.</p> <p>NOTE: This secondary includes reports received from the federal government on the tax credit programs it administers on the province's behalf (e.g., Mining Exploration Tax Credit, Film and Television Tax Credit, Political Tax Credit, and Venture Capital Tax Credit).</p>				

[Key to ARCS/ORCS Codes and Acronyms](#)



# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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43510	INCOME TAX – PERSONAL AND CORPORATE TAX CREDIT PROGRAMS	A	SA	FD
-14	<b>Tax credit program review and analysis data</b> (electronic records, currently on Microsoft Access database)  RETENTION STATEMENT Destroy at the end of the fifth fiscal year  5y: The five-year retention period is based on the five-year term of most of these programs, and it provides sufficient data for analysis and reviewing trends.  NOTE: These records are created from data entered from the reports received from the federal government (classified under secondary -12), as well as data from the audits classified under secondary -25. Because the records are created on Microsoft Access databases and Excel spreadsheets, an information system overview has not been created.	FY+4y	nil	DE
-20	<b>Tax credit program applications and data</b> (covers application forms, supporting documentation, correspondence and electronic data, scanned images, and attachments stored on the various tax credit program databases) (physical records are arranged by tax credit program, then by applicant name or business number)  RETENTION STATEMENT Destroy seven years after the application period for the tax credit program closes.  SO: when the application period for the tax credit program closes  7y: The retention period ensures sufficient time for an audit of the program to be completed and is consistent with the review period of similar secondaries in this ORCS.  NOTE: Examples of tax credit programs that generate applications include: Climate Action Dividend, Film and Television Tax Credit, First Time New Home Buyers' Bonus, and the Interactive Digital Media Tax Credit.  NOTE: The OPR will store BC Climate Action Dividend applications under ongoing accession number 90-	SO	7y	DE

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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<b>43510</b>	<b>INCOME TAX – PERSONAL AND CORPORATE TAX CREDIT PROGRAMS</b>	<b>A</b>	<b>SA</b>	<b>FD</b>
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NOTE: BC Climate Action Dividend data is classified under secondary -02.

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<b>-25</b>	<b>Tax credit program audit files</b> (includes correspondence, audit plans, tax returns, and reports) (arrange by tax credit program)	<b>FY+1y</b>	<b>5y</b>	<b>DE</b>
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### RETENTION STATEMENT

Destroy at the end of the seventh fiscal year.

7y: The seven-year retention period provides sufficient time for an audit to be completed, and is based on the seven-year review period under the federal Income Tax Act.

NOTE: This secondary covers audits of BC tax credit programs (e.g., the Mining Exploration Tax Credit, Film and Television Tax Credit, Political Tax Credit, and Venture Capital Tax Credit) that are jointly audited with the federal government. The federal government is responsible for auditing the province's tax credit programs, but the province may participate in audits for program review purposes.

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END OF PRIMARY

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

### 43520 INCOME TAX - INTERNATIONAL BUSINESS ACTIVITY

Records relating to provincial tax refunds available to international businesses and their designated specialists under the International Business Activity Act (SBC 2004, c. 49).

This includes a refunding of provincial income tax paid in relation to conducting international business in the province of BC. To qualify, businesses must first register by submitting an application with supporting documents. Registered businesses may then register specialists (a special five-year designation for immigrants to Canada) to be eligible for tax refunds under the Act. To remain eligible for the refund, registered businesses must remain members of the International Financial Centre of BC.

Registered businesses and specialists are entitled to claim a refund within 18 months of the taxation year end. For specialists to receive a refund, the business must file a report indicating a specialist's earnings within 90 days of the end of the calendar year. Registered business and specialist yearly tax refund claims are risk-assessed and audited when necessary.

Record types include applications, supporting documentation, financial statements.

For a description of the Registration and Refund Application (RRA), see the System Section.

For reference material/topical files, see [ARCS secondary 358-20](#).

The ministry OPR is Income Taxation Branch unless otherwise noted below. See specific secondaries for OPR retention schedules.

43520	INCOME TAX - INTERNATIONAL BUSINESS ACTIVITY	A	SA	FD
	All non-OPR offices will retain these records for:	SO	nil	DE
-00	<b>Policy and procedures</b>	SO	5y	FR
	RETENTION STATEMENT Transfer to the government archives five years after the policy is replaced or becomes irrelevant.			
	SO: when the policy is replaced or becomes irrelevant			
-01	<b>General</b>	FY+2y	nil	DE
	RETENTION STATEMENT Destroy at the end of the third fiscal year.			
PIB	-02 <b>Business and specialist data and images</b> (electronic records) (includes correspondence, applications, articles of registration, lists of designated specialists, job descriptions, incorporating	SO	nil	DE

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

<b>43520</b>	<b>INCOME TAX - INTERNATIONAL BUSINESS ACTIVITY</b>	<b>A</b>	<b>SA</b>	<b>FD</b>
	documents, financial statements, return of claim forms, federal and provincial notices of assessment, tax returns, copies of T4s and T1s, summary of appeals, briefing notes, and equivalents)			
	RETENTION STATEMENT Destroy when a minimum of nine years have passed since the data was loaded to the system, and when no longer needed for performing financial transactions or as reference for future audits. This retention period ensures that records are retained for the seven-year limitation period for initiating a proceeding under the <a href="#">International Business Activity Act (SBC 2004, c. 49)</a> .			
	SO: when a minimum of nine years have passed since the data was loaded to the system and when no longer needed for performing financial transactions or as reference for future audits; this retention period ensures that records are retained for the seven-year limitation period for initiating a proceeding under the <a href="#">International Business Activity Act (SBC 2004, c. 49)</a>			
	NOTE: This secondary covers electronic images of records classified under secondaries -20 and -30 as well as data entered from input documents. Registrants are identified by an account number. Data and images are organized by the account number.			
	NOTE: This secondary is not for filing. It is used to schedule the data and images within the system.			
<b>-05</b>	<b>International business reference materials</b>	<b>SO</b>	<b>nil</b>	<b>DE</b>
	RETENTION STATEMENT Destroy when no longer required for research and reference purposes.			
	SO: when no longer required for research and reference purposes			
	NOTE: This secondary covers a collection of reference materials, such as newspaper clippings and articles, collected for the purposes of understanding the history and industry context of registered claimants. Does not include records generated by the Income Taxation Branch.			
<b>PIB</b>	<b>-20 Business and specialist registration support files</b>	<b>SO</b>	<b>7y</b>	<b>DE</b>

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

43520	INCOME TAX - INTERNATIONAL BUSINESS ACTIVITY	A	SA	FD
	<p>(includes correspondence, applications, incorporating documents, financial statements, supporting documents, courtesy visit notes, checklists, and equivalents) (arrange by business or specialist)</p> <p>RETENTION STATEMENT Destroy seven years after a registered business or specialist is deregistered, or their registration application is denied because they do not qualify; and upon expiry of statutory limitations on appeals.</p> <p>SO: when a registered business or specialist is deregistered, or their registration application is denied because they do not qualify; and upon expiry of statutory limitations on appeals</p> <p>7y: The seven-year semi-active retention period ensures that records are retained for the seven-year limitation period for initiating a proceeding under the <a href="#">International Business Activity Act (SBC 2004, c. 49)</a>.</p> <p>NOTE: Deregistration occurs when requested by business or specialist or an audit reveals that the business or specialist no longer qualifies under the Act.</p> <p>NOTE: Selected records, such as the initial registration, are retained as electronic images and classified under secondary -02.</p>			
PIB	<p><b>-30 Business and specialist annual refund and audit files</b> (includes correspondence refund forms, financial statements, T1 and T4 personal income tax returns and assessments, T2 corporate income tax returns and assessments, executive summaries, schedule of adjustments, review notes, notices of determination and other supporting records) (arrange by business or specialist)</p> <p>RETENTION STATEMENT Destroy at the end of the fourth calendar year.</p> <p>4y: The three-year retention period provides adequate time to compare claims to the previous year's claim and perform an audit. The physical records are retained as convenience copies. This retention period also provides adequate time to scan all records into RRA.</p>	CY+2y	1y	DE

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

43520	INCOME TAX - INTERNATIONAL BUSINESS ACTIVITY	A	SA	FD
	NOTE: All records in this secondary are retained as electronic images and classified under secondary - 02.			
	NOTE: Appeals to denied refunds are covered by the Taxation Appeals ORCS. Prior to 2002, appeals to the minister were classified under primary 43100.			
-50	<b>Business and specialist annual refund and audit files - unscanned</b> (arrange by business or specialist)	SO+1y	7y	DE
	RETENTION STATEMENT Destroy eight years after a refund claim is approved and paid out, or denied; and in the case of audits, upon completion of audit, and expiry of statutory limitations on appeals.			
	SO: when refund claim is approved and paid out, or denied; and in the case of audits, upon completion of audit, and expiry of statutory limitations on appeals			
	8y: The one-year active retention period is required in order to review and compare the previous year's claim against the current year's claim. The seven-year semi-active retention period ensures that records are retained for the seven-year limitation period for initiating a proceeding under the International Business Activity Act (SBC 2004, c. 49).			
	NOTE: This secondary covers paper refund and audit files created prior to the introduction of scanning in 2004. Secondary -30 covers paper files that have been scanned.			

END OF PRIMARY

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

### 43540 INCOME TAX - NEW SMALL BUSINESS TAX HOLIDAY

Records relating to the issuance of certificates of eligibility under the provincial Income Tax Act (s. 17), which gives eligible companies a two-year reprieve from provincial income tax. The tax holiday only applies to companies incorporated after April 30, 1996 and before April 1, 2001.

In order to receive the tax holiday, eligible businesses must include a certificate of eligibility in their income tax returns when they are filed with the federal government. Certificates of eligibility are not retained because they can be easily reconstructed by the Revenue Income Taxation Branch (RITB) system.

Record types include correspondence, electronic data and images, reports, and other types of records as indicated under relevant secondaries.

For a description of the RITB Information System, see the System Section.  
For reference material/topical files, see [ARCS secondary 358-20](#).

The ministry OPR is Income and Logging Section unless otherwise noted below. See specific secondaries for OPR retention schedules.

43540	INCOME TAX - NEW SMALL BUSINESS TAX HOLIDAY	A	SA	FD
	All non-OPR offices will retain these records for:	SO	nil	DE
<b>-00</b>	<b>Policy and procedures</b>	SO	5y	FR
	RETENTION STATEMENT Transfer to the government archives five years after the policy is replaced or becomes irrelevant.			
	SO: after the policy is replaced or becomes irrelevant			
<b>-01</b>	<b>General</b>	FY+2y	nil	DE
	RETENTION STATEMENT Destroy at the end of the third fiscal year.			
<b>-02</b>	<b>New small business tax holiday data and images</b> (electronic records) (covers electronic images of correspondence, applications, tax returns, financial statements, federal tax assessments, checklists of imaged documents [FIN 633 and FIN 636], audit reports, appeal documents; and data entered from tax returns, audit investigations, and appeals) (arrange by account number)	FY+9y	nil	DE
	RETENTION STATEMENT Destroy at the end of the tenth fiscal year.			

[Key to ARCS/ORCS Codes and Acronyms](#)

# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

43540	INCOME TAX - NEW SMALL BUSINESS TAX HOLIDAY	A	SA	FD
10y:	Electronic new small business tax holiday data and images that are 10 years old are destroyed provided status codes (e.g., audit, appeal or collection codes) are not attached to them, and provided the system is programmed to enable the purging and destruction of these records. Ten-year-old data and images with status codes attached to them are covered by secondary -03.			
:	The 10-year retention period ensures that most audit, appeal and collection activity is concluded and provides sufficient data for review and analysis. It is also consistent with the retention period for all other electronic tax data and images on RITB (i.e., corporation capital and insurance premium tax under secondary 43300-02, and logging and mining tax under secondary 43560-02).			
NOTE:	RITB does not currently allow for the purging of data or images. The records on that system date back to 1992.			
<b>-03</b>	<b>Ten-year data and images with status codes attached</b> (electronic records)	SO	nil	DE
	RETENTION STATEMENT Destroy when status codes are removed and upon next scheduled purging date.			
	SO: when status codes are removed and upon next scheduled purging date			
<b>-04</b>	<b>New small business tax holiday records</b> (arrange chronologically)	SO	nil	DE
	RETENTION STATEMENT Destroy when the imaged version has been verified for quality and backup has taken place.			
	SO: when the imaged version has been verified for quality and backup has taken place			
NOTE:	These records are low-speed scanned. Quality checks are performed on every low-speed scanned record.			
NOTE:	The digitized images of these records are classified under secondary -02.			

[Key to ARCS/ORCS Codes and Acronyms](#)



## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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<b>43540</b>	<b>INCOME TAX - NEW SMALL BUSINESS TAX HOLIDAY</b>	<b>A</b>	<b>SA</b>	<b>FD</b>
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NOTE: Denied certificates of eligibility may be appealed to the minister. They are classified under primary 43100. There have not been any appeals of the minister's decision to the Supreme Court since the inception of the program in 1996 to 2002. Since 2002, appeals to the minister and further appeals to the Supreme Court are covered by the *Taxation Appeal ORCS*.

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<b>-05</b>	<b>New small business tax holiday reports</b> (includes daily and monthly activity reports) (arrange by report, then chronologically)	<b>FY+1y</b>	<b>3y</b>	<b>DE</b>
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### RETENTION STATEMENT

Destroy at the end of the fifth fiscal year.

5y: The five-year retention period is based on the five-year term of this program, and it provides sufficient data for analysis and reviewing trends.

NOTE: These reports include RITB reports and reports created on electronic spreadsheets.

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END OF PRIMARY

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

### 43560 INCOME TAX - RESOURCE

Records relating to Records relating to the payment and audit of taxes under the Logging Tax Act and the Mining Tax Act.

Logging and mining taxes, which were imposed in 1953, provide for a tax on income derived from logging and mining operations.

Logging tax is usually fully deductible as a credit from income taxes if it is claimed within three years of filing an income tax return.

Mining tax was cancelled effective January 1, 2001 for taxpayers who derive income from mining quarry material (e.g., limestone, dolomite, marble, shale, clay, volcanic ash or diatomaceous earth). After that date those taxpayers are subject to the [Mineral Tax Act \(RSBC 1996, c. 291\)](#), which is the responsibility of the Mineral, Oil, and Gas Revenue Branch.

In addition, effective July 1, 2000, mining tax was cancelled for taxpayers who derive income from sand and gravel operations. Those taxpayers are no longer required to submit returns or remit tax for taxation years beginning after that date.

Record types include correspondence, tax returns, reports, working papers, and other types of records as indicated under relevant secondaries.

For appeals to the minister that closed prior to 2002, see primary 43100.

For appeals to the minister since 2002, see the *Taxation Appeals ORCS*.

For the collection of overdue logging and mining tax closed prior to 2002, see primary 43200.

For the collection of overdue logging tax since 2002, see the *Taxation Revenue Collections ORCS*.

For logging tax returns covered by ongoing accession number 91-5103, see approved schedule number 880050.

For memoranda of understanding with the federal government and provincial ministry of forests, see [ARCS primary 146](#).

For mineral tax, see the *Mineral, Oil, and Gas Revenue ORCS*.

For reference material/topical files, see [ARCS secondary 358-20](#).

For a description of the Revenue Income Taxation Branch (RITB) Information System, see the System Section.

The ministry OPR is Income and Logging Section unless otherwise noted below. See specific secondaries for OPR retention schedules.

43560	INCOME TAX - RESOURCE	A	SA	FD
	All non-OPR offices will retain these records for:	SO	nil	DE
-00	Policy and procedures	SO	5y	FR
RETENTION STATEMENT				

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# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

43560	INCOME TAX - RESOURCE	A	SA	FD
	Transfer to the government archives five years after the policy is replaced or becomes irrelevant.			
	SO: after the policy is replaced or becomes irrelevant			
	<b>-01 General</b>	FY+2y	nil	DE
	RETENTION STATEMENT Destroy at the end of the third fiscal year.			
PIB	<b>-02 Logging and mining tax data and images</b> (electronic records) (covers electronic images of correspondence, tax returns, financial statements, federal tax assessments, checklists of imaged documents (FIN 633 and FIN 636), audit reports, appeal documents; and data entered from tax returns, audit investigations, and appeals) (arrange by account number)	FY+9y	nil	DE
	RETENTION STATEMENT Destroy at the end of the tenth fiscal year.			
	10y: Electronic logging and mining tax data and images that are 10 years old are destroyed provided status codes (e.g., audit, appeal or collection codes) are not attached to them, and provided the system is programmed to enable the purging and destruction of these records.			
	: Ten-year-old data and images with status codes attached to them are covered by secondary -03.			
	: The 10-year retention period ensures that most audit, appeal and collection activity is concluded and provides sufficient data for review and analysis. It is also consistent with the retention period for all other electronic tax data and images on RITB (i.e., corporation capital and insurance premium tax under secondary 43300-02, and new small business tax under secondary 43540-02).			
	NOTE: These electronic images and records are on the RITB system.			
	NOTE: RITB does not currently allow for the purging of data or images. The records on that system date back to 1992.			

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# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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43560	INCOME TAX - RESOURCE	A	SA	FD
	NOTE: The paper logging and mining tax records are classified under secondaries -04, 43100-20, 43200-05, and 43300-07.			
PIB	<b>-03 Ten-year data and images with status codes attached</b> (electronic records)	SO	nil	DE
	RETENTION STATEMENT Destroy when status codes are removed and upon next scheduled purging date.			
	SO: when status codes are removed and upon next scheduled purging date			
	<b>-04 Logging and mining tax records - low-speed scanned</b> (includes taxpayer correspondence, amended returns, and occasionally, supporting documentation [e.g., financial statements], but not audit files, which are classified under secondary -20) (arrange by batch number)	SO	nil	DE
	RETENTION STATEMENT Destroy when the images have been verified for accuracy and backup has taken place.			
	SO: when the images have been verified for accuracy and backup has taken place			
	NOTE: Quality checks are performed on every low-speed scanned record.			
	NOTE: The digitized images of these records are classified under secondary -02.			
	NOTE: This secondary covers records that have bypassed the central scanning centre, which uses high-speed scanners to scan the records. Most logging and mining tax records are high-speed scanned by the centre, and as a result are classified under secondary 43300-07.			
	<b>-05 Logging and mining tax reports</b> (includes system control reports, payment log reports, account activity reports, assessment reports, and audit reports) (arrange by report, then chronologically)	FY+1y	3y	DE

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# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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43560	INCOME TAX - RESOURCE	A	SA	FD
	RETENTION STATEMENT Destroy at the end of the fifth fiscal year.			
	5y: The five-year retention provides sufficient data for analysis and reviewing trends, satisfies audit requirements, and is consistent with the retention period for reports in this <i>ORCS</i> .			
	NOTE: These reports are generated by the Revenue Income Taxation Branch (RITB) system.			
	<b>-06 Logging audit leads from federal government</b> (includes correspondence and spreadsheets) (arrange chronologically)	FY+2y	3y	DE
	RETENTION STATEMENT Destroy at the end of the sixth fiscal year.			
	6y: The six-year retention period ensures that the records are available in the event of a provincial reassessment, which is permitted up to five years after the end of the related taxation year.			
	NOTE: These records summarize federal audits of BC taxpayers who have logging income. When a taxpayer is audited for compliance with the Logging Tax Act, a file is created under secondaries -20 or -30.			
PIB	<b>-07 Logging licence reports from forests ministry</b> (electronic spreadsheet)	FY+4	nil	DE
	RETENTION STATEMENT Destroy at the end of the fifth fiscal year.			
	5y: The five-year retention is consistent with the retention period for reports in this <i>ORCS</i> .			
	NOTE: These reports list the names and addresses of individuals and corporations that have received logging licences in BC for the past three years.			
PIB	<b>-20 Logging and mining tax audit files</b> (arrange by taxpayer)	SO	nil	DE
	RETENTION STATEMENT			

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# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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43560	INCOME TAX - RESOURCE	A	SA	FD
	<p>Destroy upon completion of audit, expiry of appeal periods and appeals; and when the files have been scanned, the images have been verified for accuracy and backup has taken place.</p> <p>SO: upon completion of audit, expiry of appeal periods and appeals; and when scanned and the images have been verified for accuracy and backup has taken place</p> <p>NOTE: These records are low-speed scanned after the audit is completed and appeal periods and appeals have expired. Quality checks are performed on every low-speed scanned record.</p> <p>NOTE: The digitized images of these records are classified under secondary -02.</p>			
PIB	<p><b>-30 Logging and mining tax audit files - unscanned</b> (arrange by taxpayer)</p> <p>RETENTION STATEMENT Destroy seven years after completion of audit, and expiry of appeal periods and appeals.</p> <p>SO: upon completion of audit, and expiry of appeal periods and appeals</p> <p>7y: The seven-year retention period ensures that the records are available in the event of a federal or provincial reassessment.</p>	SO	7y	DE
	<p><b>-40 Logging and mining tax court files - pre-2002</b> (includes correspondence, notices of objection, appeal summary forms, briefing notes, reports, arguments, affidavits, research material, and reasons for judgment) (arrange by tax return number)</p> <p>RETENTION STATEMENT Transfer to the government archives two years after the conclusion of the appeal, and when all further appeal periods and appeals have expired.</p> <p>SO: upon conclusion of the appeal and when all further appeal periods and appeals have expired</p> <p>2y: The two-year retention period satisfies reference requirements.</p>	SO+2y	nil	FR

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<b>43560</b>	<b>INCOME TAX - RESOURCE</b>	<b>A</b>	<b>SA</b>	<b>FD</b>
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FR: The government archives will fully retain logging and mining tax court files because they document significant appeals which may set precedents in the interpretation of tax collection legislation. These precedents may affect the collection of logging and mining taxes or result in changes to tax collection legislation. The files also document the interaction of the ministry with the appellant, legislative counsel, and the courts throughout the appeal process.

NOTE: This secondary provides for the retention and disposition of court files closed prior to 2002. Since 2002, court files are covered by the *Taxation Appeal ORCS*.

NOTE: There has been approximately one appeal per year to the Supreme Court.

NOTE: When the minister's decision (under secondary 43100-20) is appealed, the file is carried forward and reclassified under this secondary. Taxpayers may appeal the minister's decision in the Supreme Court of British Columbia. The appeal in Supreme Court is a new hearing that is not limited to the evidence and issues that were before the minister. Decisions of the Supreme Court may be appealed to the BC Court of Appeal.

NOTE: These records are low-speed scanned to RITB after the court case is closed. Quality checks are performed on every low-speed scanned record. The images are classified under secondary -02.

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END OF PRIMARY

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

### 43580 INCOME TAX - SUCCESSION DUTY AND PROBATE FEES

Records relating to the collection of succession duty under the *Succession Duty Act* (RSBC 1960, c. 372) and the collection of probate fees under the *Probate Fees Act* (RSBC 1960, c. 299).

Succession duty was an inheritance tax levied on the capital value of an estate. It was imposed under the authority of the *Succession Duty Act* (SBC 1934, c. 61) and cancelled under the *Succession Duty Repeal Act* (SBC 1977, c. 20).

Probate fees were collected by the branch from 1972 to 1979. The Ministry of Attorney General currently collects probate fees under the authority of the Probate Fee Act (SBC 1999, c. 4).

The purpose of this primary is to provide for the retention and disposition of the records created under these cancelled programs.

Record types include correspondence, index cards, ledger cards, mail registers, clearance certificates, and executor's bonds.

For reference material/topical files, see [ARCS secondary 358-20](#).

The ministry OPR is Income and Logging Section unless otherwise noted below. See specific secondaries for OPR retention schedules.

43580	INCOME TAX - SUCCESSION DUTY AND PROBATE FEES	A	SA	FD
	All non-OPR offices will retain these records for:	SO	nil	DE
<b>-00</b>	<b>Policy and procedures</b>	SO	5y	FR
	RETENTION STATEMENT Transfer to the government archives five years after the policy is replaced or becomes irrelevant.			
	SO: when the policy is replaced or becomes irrelevant			
<b>-01</b>	<b>General</b>	FY+2y	nil	DE
	RETENTION STATEMENT Destroy at the end of the third fiscal year.			
<b>-02</b>	<b>Executor's bonds</b>	SO	nil	DE
	RETENTION STATEMENT Destroy when the tax is paid, and the bond is returned to the trustee.			
	SO: when the tax is paid, and the bond is returned to the trustee			

[Key to ARCS/ORCS Codes and Acronyms](#)



# OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

43580	INCOME TAX - SUCCESSION DUTY AND PROBATE FEES			A	SA	FD
PIB	<b>-03</b>	<b>Succession duty/probate fee index cards - paper</b> (arrange by name of deceased)		SO	nil	DE
RETENTION STATEMENT Destroy upon completion of microfilming and when quality of microfilm has been verified.						
SO: upon completion of microfilming and when quality of microfilm has been verified						
DE: Succession duty and probate fee index cards on paper may be destroyed because the information is fully retained in the microfilm copy classified in 43580-04.						
PIB	<b>-04</b>	<b>Succession duty/probate fee index cards - microfilm</b> (arrange by name of deceased)		NA	NA	FR
RETENTION STATEMENT Transfer the microfilm version of the index cards to the custody of the government archives.						
NA: The microfilm version of the index cards is transferred to the custody of the government archives.						
FR: The government archives will fully retain succession duty and probate fee index cards because they comprise the only centralized probate index for the entire province from 1934 to 1979. The index cards indicate at which registry an estate was probated, or if an estate was not probated but settled by some other means (i.e., letters of administration). These records also serve as a backup index, for missing or incorrect information in the indexes to Victoria probate files and to probated wills in the central registry, held by the government archives (GR-1417).						
	<b>-05</b>	<b>Succession duty/probate fee ledger cards</b>		SO	nil	DE
RETENTION STATEMENT Destroy when superseded or obsolete.						
SO: when superseded or obsolete						
	<b>-06</b>	<b>Succession duty/probate fee mail register</b>		SO	nil	DE

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

43580	INCOME TAX - SUCCESSION DUTY AND PROBATE FEES	A	SA	FD
	RETENTION STATEMENT Destroy when superseded or obsolete.  SO: when superseded or obsolete			
-20	<b>Succession duty and probate fee case files</b> (includes paper and microfilm records) (arrange by sequential number)  RETENTION STATEMENT Destroy when the information in these files is no longer required to provide proof that succession duty has been paid.  SO: when the information in these files is no longer required to provide proof that succession duty has been paid  NOTE: The branch will review these records (which comprise 1252 boxes) at five-year intervals starting in January 2008 to determine if they are still required or may be destroyed.  NOTE: Most of the information in these records is duplicated in probate files (retained by the government archives under the Court Services ORCS), except for information on whether or not the succession duty was paid.  NOTE: In recent years, these records have been consulted in order to issue clearance certificates to land title offices. Land title offices require certification that succession duty has been paid before they can transfer property (which was in an estate subject to the Succession Duty Act), when land title records show that the property had not been properly conveyed.	SO	nil	DE

END OF PRIMARY

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

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### INCOME TAXATION ORCS

#### OPERATIONAL RECORDS CLASSIFICATION SYSTEM (ORCS)

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### SYSTEMS SECTION PRIMER

The purpose of the System Section is to provide system administrators with criteria that they can use to develop system purge or digital archives transfer routines for data, records, and other information that is covered by this ORCS, and retained in operational systems.

#### Frequently Asked Questions

*What is a data retention plan?*

A data retention plan maps data, records, and other information in a system to classifications in the ORCS, and describes, based on the retention periods indicated in those classifications, how long it is to be kept before it's eligible to be destroyed or transferred to the digital archives. The data retention plan is part of the system overview.

*What is the status of the Digital Archives?*

The Corporate Information and Records Management Office (CIRMO) is committed to establishing a [digital archives](#). Work is underway to meet this commitment, and to implement a solution that meets client needs. The [CRO has issued guidance](#) on the management of digital records during the interim.

*Do I need approval before deleting data that is scheduled within my ORCS?*

Approval is required before deleting the data. Contact your [Government Records Officer](#) for more information.

*Do the retention periods in this ORCS continue to apply if data is migrated to a new system?*

If data is subsequently migrated to a new system, the retention periods indicated in the ORCS for that data should continue to apply, provided the data itself is largely unchanged. However, if the new system captures data that is not referred to in the system description, for example as a result of new legislation or significant functional changes, then please consult with your [Government Records Officer](#).

*When can I decommission a system?*

Systems can only be decommissioned when one of the following conditions have been met:

- all data on the system has been migrated to another system performing the same function, or,
- retention schedules covering all the data on the system have elapsed, or,
- the data has been preserved elsewhere (e.g. digital archives).

Before decommissioning a system, please consult with your [Government Records Officer](#).

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

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### *What is transitory systems information?*

Transitory systems information consists of information of temporary usefulness generated for, or resulting from, computer systems operation (also known as transitory electronic data processing [EDP] records). These records can be deleted without approval by your ministry's Records Officer. A common example is a datafile used to upload data from one system to another. Once the data is uploaded and verified, the datafile can be destroyed. Refer to the [Transitory Information Schedule](#) to determine if your data falls under the definition of transitory.

### *How long are back-up data and system logs kept?*

Backup data are retained until no longer required for system recovery, and in accordance with the established backup cycle for the application or system. System logs, used for ongoing system maintenance and performance purposes, are retained until no longer required. Logs maintained for security purposes or investigations have longer requirements. See [ARCS primary 6820](#) for more details.

### *Where do I classify the documentation related to the management of the system?*

Because the function of systems management is common across government (e.g., there are information management branches within each ministry responsible for supporting and maintaining information systems) these records are classified and scheduled within the *Administrative Records Classification System (ARCS)* - [ARCS primary 6450](#). This ensures that all offices are consistently classifying and scheduling their systems documentation.

**CLIMATE ACTION DIVIDEND APPLICATION DATABASE**

**SYSTEM OVERVIEW**

**Creating Agency**

Ministry of Finance

Income Taxation Branch

**Purpose**

This Oracle database, built by the Ministry of Finance's external service provider EDS Advanced Solutions, contains data entered from the BC Climate Action Dividend applications. The purpose of the database is to collect data from the applications and upload that information to the Corporate Accounting System (CAS). Corporate Accounting Services within the Corporate Application Services Branch of the Ministry of Citizens' Services and Open Government uses CAS to issue the one-time Climate Action Dividend payments. The database is not used to produce reports.

**Historical Note**

The BC Climate Action Dividend was a non-taxable one-time payment pursuant to the Income Tax Act (RSBC 1996, c. 215) and the Climate Action Dividend Regulation (BC Reg. 105/2008).

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### CLIMATE ACTION DIVIDEND APPLICATION DATABASE

#### DATA RETENTION PLAN

Data Description	Data Retention Period
BC Climate Action Dividend applications data Classification 43510-02	Destroy once the data has been uploaded to Corporate Accounting System (CAS).

For additional classification details, including retention rationales, click on the links above.  
For descriptions of system related records (e.g. back-up data, log files, and transitory electronic data processing (EDP) records), see the System Section Primer.

END OF OVERVIEW

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

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### **FAMILY BENEFIT SYSTEM (FBS)**

#### **SYSTEM OVERVIEW**

##### **Creating Agency**

Ministry of Provincial Revenue  
Income Taxation Branch

##### **Purpose**

The purpose of FBS is to: generate a monthly extract file for the human resources ministry for the purposes of adjusting income assistance payments; monitor, evaluate and reconcile the cost of the federal government's administration of the province's family bonus and earned income benefit programs; and perform user acceptance testing of program changes.

##### **Information Content**

FBS contains information about BC taxpayers taken from their income tax and child benefit returns (e.g., BC taxpayer names, addresses, social insurance numbers, income, and names of their children).

##### **Inputs, Processes, and Outputs**

###### **Inputs**

FBS inputs consist of the annual July load and weekly and monthly updates of data on BC residents, which are received by file transfer protocol (FTP) from the federal government; and the transfer of data files and related electronic messages between the human resources ministry and the federal government. FBS does not create copies of the messages that it transfers between the two agencies.

###### **Processes**

FBS translates the income tax data into database definitions; creates extracts of the data for the human resources ministry and FBS users; transfers messages between the human resources ministry and the federal government; calculates the number of messages transferred; and generates reports.

###### **Outputs**

FBS outputs consist of extracts created for the human resources ministry, flat files for FBS user analysis, flat files for business continuity purposes, and reports.

##### **Classification**

Electronic System

Electronic System

The electronic system is not classified in the ORCS. The classifications for the electronic records it generates are listed below. The system schedule is provided under "System Scheduling and Disposition".

##### **System Scheduling and Disposition**

The system will be destroyed when the function it supports is no longer performed by the provincial government, and when the approved retention schedules covering the information on it have elapsed, or the information has been preserved elsewhere.

[Key to ARCS/ORCS Codes and Acronyms](#)



## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

### **FAMILY BENEFIT SYSTEM (FBS)**

#### **DATA RETENTION PLAN**

<b>Data Description</b>	<b>Data Retention Period</b>
Family benefit data Classification 43500-02	Destroy at the end of the tenth fiscal year.
Family benefit subset file for business continuity Classification 43500-03	Destroy when replaced by new subset file.
Family benefit subset file for FBS user analysis Classification 43500-04	Destroy when replaced by new subset file.
Family benefit subset file for social development ministry Classification 43500-05	Destroy when replaced by new subset file.

For additional classification details, including retention rationales, click on the links above.  
For descriptions of system related records (e.g. back-up data, log files, and transitory electronic data processing (EDP) records), see the System Section Primer.

END OF OVERVIEW

[Key to ARCS/ORCS Codes and Acronyms](#)

## **FILM PROGRAMS DATABASE (FILM)**

### **SYSTEM OVERVIEW**

#### **Creating Agency**

Ministry of Finance  
Income Taxation Branch  
Income Tax Programs  
Media Tax Credits

#### **Purpose**

The purpose of FILM database is to track eligibility and manage the documentation for the Film and Television Tax Credits (composed of five refundable tax credits) and the Production Services Tax Credits. The tax credits are for domestic film and/or video productions with qualifying levels of Canadian content and are based on the BC labour expenditure.

FILM is based on Oracle's APEX platform.

#### **Information Content**

The system contains:

- Data sets from Canada Revenue Agency and BC Film + Media
- Data from application forms that is uploaded
- Demographic data
- Production cost limits information
- Qualified BC labour expenditures information
- BC production budget
- Taxation information
- Current and historical tax credit information
- Details of specific film and television productions
- Documents created by Finance staff as attachments

Corporations are identified by their federal business number (issued by CRA). Production numbers are defined by BC Film + Media.

#### **Inputs, Processes, and Outputs**

##### **Inputs**

Data from Canada Revenue Agency (quarterly) and BC Film + Media (monthly) are confirmed and uploaded to the FILM database. The original source of each data set is tracked to indicate whether it has been input manually, or provided by the Canada Revenue Agency, BC Film + Media or the applicant.

##### **Processes/Outputs**

FILM processes consist of specific workflow and task assignments. For each production, the corporation attaches the eligibility certificate to claim the credit. Information regarding incorporation status is verified against BC Online and Insight (the division's data warehouse). FILM includes specific functions of loading, checking, auditing, and validating which are personalized based on user access levels. When a tax claim from a certified corporation is approved, BC Film + Media issues the payment

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

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and FILM is updated. Once a completion certificate has been issued and filed with the corporation's tax return for the specific production, FILM is updated.

BC Film + Media processes applications for eligibility and completion certificates for each production, and makes a recommendation to the certifying authority, Ministry of Community, Sport and Cultural Development. Canada Revenue Agency reviews and audits the tax credit claims. BC Film + Media issues the tax credits.

Various management reports are generated based on user needs, and discrepancy reports according to embedded business rules to assist in the audit recovery of incremental revenue. These include primary reports, completion certificate reports, management summary reports, audit recovery reports and executive summary reports.

### **System Scheduling and Disposition**

The system will be destroyed when all data has been migrated to a new system performing the same function, or when the function it supports is no longer performed by the provincial government, and when the approved retention schedules covering the information on it have elapsed, or the information has been preserved elsewhere.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

### **Film Programs database (FILM)**

#### **DATA RETENTION PLAN**

<b>Data Description</b>	<b>Data Retention Period</b>
Tax credit program applications and data Classification 43510-20	Destroy seven years after the application period for the tax credit program closes.

For additional classification details, including retention rationales, click on the links above.  
For descriptions of system related records (e.g. back-up data, log files, and transitory electronic data processing (EDP) records), see the System Section Primer.

END OF OVERVIEW

## **HARMONIZED SALES TAX GOVERNANCE (HSTG) DATA WAREHOUSE**

### **SYSTEM OVERVIEW**

#### **Creating Agency**

Ministry of Finance  
Revenue Programs  
Income Taxation Branch  
Income Tax Programs  
HST (Harmonized Sales Tax) Governance

#### **Purpose**

HSTG is a data warehouse system designed for the Ministry of Finance to collect, calculate, and report on HST tax related information. The Income Taxation Branch in conjunction with the Canada Revenue Agency (CRA) ensures that businesses and individuals are appropriately collecting and reporting HST.

Auditors within the ministry use the data warehouse to ensure that individuals or organizations acting or located within the Province comply with the HST under the federal Excise Tax Act (RSC 1985, c. 15). Auditors use the data warehouse to analyze individual and business tax related information supplied by CRA, Insurance Corporation of British Columbia (ICBC), Ministry of Finance, and other organizations to create audit leads, which are sent to and followed up by CRA.

Auditors also use the data warehouse to perform reviews on refund requests for paid HST. Auditors receive refund requests forwarded by the Consumer Taxation Branch and use the data in the data warehouse to make a recommendation as to whether or not the refund should be paid.

#### **Information Content**

The system contains data provided by:

- CRA: return files, selected listed financial institutions, financial institution GST-HST annual information schedules, public service body rebates, PSB post audits, new housing rebates, New Residential Rental Property Rebate, general rebates, Foreign Convention and Tour Incentive Program, Section 150 Elections, and similar data sets.
- ICBC: vehicle purchase information (i.e., company or individual names, addresses, license numbers, buyer names, etc.)
- Ministry of Finance: personal and corporate information from the Residential Energy Credit and Rebate Program datasets.
- Liquor Control and Licensing Branch and the Liquor Distribution Branch: provincial liquor vendors and distributors (i.e., company or individual names, addresses, license numbers, buyer names, etc.)

#### **Inputs, Processes, and Outputs**

##### **Inputs/Processes**

System inputs consist of data sets provided by:

All data arrives from Provincial and Federal organizations in encrypted data sets. The data sets are put through typical data warehouse import processes of extraction, transformation, and load (ETL) in order to read the encrypted data and organize it efficiently into the warehouse. During this process data is

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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validated against system parameters/rules. Once data is loaded into the data warehouse, auditors can add notes and query any combination of the data elements. These queries may include adding new fields that are derived from one or more database fields used to produce arithmetic results.

### Outputs

The system is designed to produce ad hoc or predefined reports, which include: summary program reports for government budget information and analysis purposes and single business/individual special analysis reporting.

### System Scheduling and Disposition

The system will be destroyed when all data has been migrated to a new system performing the same function, or when the function it supports is no longer performed by the provincial government, and when the approved retention schedules covering the information on it have elapsed, or the information has been preserved elsewhere.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

### HARMONIZED SALES TAX GOVERNANCE (HSTG) DATA WAREHOUSE

#### DATA RETENTION PLAN

Data Description	Data Retention Period
HSTG data Classification 43450-09	Destroy when no longer needed for calculating financial information or as reference for audits.

For additional classification details, including retention rationales, click on the links above.  
For descriptions of system related records (e.g. back-up data, log files, and transitory electronic data processing (EDP) records), see the System Section Primer.

END OF OVERVIEW

## **INTERACTIVE DIGITAL MEDIA TAX CREDITS (IDMTC) DATABASE**

### **SYSTEM OVERVIEW**

#### **Creating Agency**

Ministry of Finance  
Income Taxation Branch  
Income Tax Programs  
Media Tax Credits

#### **Purpose**

The purpose of the IDMTC database is to track eligibility and manage the documentation for a refundable tax credit by registered corporations that develop interactive digital media products in British Columbia.

IDMTC is based on Oracle's APEX platform.

#### **Information Content**

The system contains:

- Data from application forms that are uploaded by Finance staff
- Demographic data
- Financial statements
- Business plans, employee lists, organizational charts
- Lists of planned interactive digital media products
- Tax credit history information
- Application fee information
- Corporate summary reports
- Scanned applications and supporting documents
- Claims files with Canada Revenue Agency

Corporations are identified by their federal business number and by a provincial IDMTC registration number.

#### **Inputs, Processes, and Outputs**

##### **Inputs**

Data from Canada Revenue Agency and the corporation are added to the IDMTC database. The source of each data set is tracked to indicate whether it has been input manually, or provided by either Canada Revenue Agency or the applicant.

##### **Processes**

IDMTC processes consist of specific workflow and task assignments according to embedded business rules to assist in the audit recovery of incremental revenue. If an application is rejected, a reconsideration report may be created.

IDMTC validates the data that has been input, issues a registration number and generates a list of registered corporations monthly. When a claim from a registered corporation is made and Canada Revenue Agency issues the payment, the IDMTC is updated based on quarterly reports.



## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

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### Outputs

IDMTC outputs consist of specific management and discrepancy reports to assist the audit recovery of incremental revenue.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

### INTERACTIVE DIGITAL MEDIA TAX CREDITS (IDMTC) DATABASE

#### DATA RETENTION PLAN

Data Description	Data Retention Period
Tax credit program applications and data Classification 43510-20	Destroy seven years after the application period for the tax credit program closes.

For additional classification details, including retention rationales, click on the links above.  
For descriptions of system related records (e.g. back-up data, log files, and transitory electronic data processing (EDP) records), see the System Section Primer.

END OF OVERVIEW

[Key to ARCS/ORCS Codes and Acronyms](#)

## **REGISTRATION AND REFUND APPLICATION (RRA) SYSTEM**

### **SYSTEM OVERVIEW**

#### **Creating Agency**

Ministry of Finance  
Revenue Programs  
Income Taxation Branch  
Audit and Operations

#### **Purpose**

The purpose of the RRA System is to collect and track the registration, annual tax refund claims, assessment, payment, and audit of qualifying businesses and specialists under the International Business Activity Act (SBC 2004, c. 49). RRA also performs financial transactions and generates outgoing letters.

RRA is based on Oracle's Apex Platform.

#### **Information Content**

The system contains:

- scanned copies of annual refund and risk assessment files, which includes refund forms, financial statements, T1 and T4 personal income tax returns, T2 corporate income tax returns, and notice of assessments.
- scanned copies of audit files, which includes refund forms, financial statements, notice of determination, and other supporting records.
- scanned copies of business and specialist registration support files, which includes correspondence, applications, return of claim forms, articles of registration, lists of designated specialists, job descriptions, incorporation documents, financial statements, business plans, and equivalents.

Registered businesses are identified by their business number and specialists are identified by their social insurance number (SIN). Data and images are organized by the business or SIN number.

#### **Inputs, Processes, and Outputs**

##### **Inputs**

Inputs consist of data entered by program staff from input documents, scanned copies of physical records, and electronic records received and entered into the system. Currently, all records are received by the program and entered into the system.

##### **Processes/Outputs**

RRA captures claimant information; validates data that has been entered from input documents; links electronic images to the data; performs financial transactions, such as calculating refunds; and generates notices of registration, refund determinations, statements of account, and outgoing letters.

#### **System Scheduling and Disposition**

The system will be destroyed when all data has been migrated to a new system performing the same function, or when the function it supports is no longer performed by the provincial government, and

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

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when the approved retention schedules covering the information on it have elapsed, or the information has been preserved elsewhere.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

### Registration and Refund Application (RRA) System

#### DATA RETENTION PLAN

Data Description	Data Retention Period
Business and specialist data and images Classification 43520-02	Destroy when a minimum of nine years have passed since the data was loaded to the system, and when no longer needed for performing financial transactions or as reference for future audits. This retention period ensures that records are retained for the seven-year limitation period for initiating a proceeding under the <a href="#">International Business Activity Act (SBC 2004, c. 49)</a> .

For additional classification details, including retention rationales, click on the links above.  
For descriptions of system related records (e.g. back-up data, log files, and transitory electronic data processing (EDP) records), see the System Section Primer.

END OF OVERVIEW

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Government Records Officer](#).

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### **Revenue Income Taxation Branch (RITB) System**

#### **SYSTEM OVERVIEW**

##### **Creating Agency**

Ministry of Provincial Revenue  
Income Taxation Branch

##### **Purpose**

The purpose of the RITB system is to calculate and validate the payment of corporation capital tax, insurance premium tax, fire services tax, logging tax, and mining tax (until 2001); verify tax refunds available to financial institutions and their employees; and certify eligibility under the new small business tax holiday program.

##### **Information Content**

RITB contains the following information: account numbers, names of taxpayers/applicants, their addresses, status of taxpayer/applicant accounts, single business numbers, taxation year ends, payments, tax assessment information, amount of refunds, taxes owing, and corporate financial information.

##### **Inputs, Processes, and Outputs**

###### **Inputs**

RITB inputs consist of scanned correspondence, applications, cheques, direct deposit information, taxpayer's annual returns, tax schedules, installment remittance forms, financial statements, checklists of scanned documents, and collections, audit and appeal documents; and data entered from applications, phone calls, cheques, remittance coupons, tax returns, assessment payments, audit investigations, collections and appeals.

###### **Processes**

RITB validates the data that has been entered from the input documents; links the electronic images to the data; calculates tax amounts; assigns some status and follow-up codes to taxpayers' accounts; and generates notices of assessment, statements of account, collection letters, new small business tax holiday certificates of eligibility, and reports.

###### **Outputs**

RITB outputs consist of collection letters, notices of assessment, statements of account, and new small business tax holiday certificates of eligibility (copies of which are not retained because they can be reconstructed by RITB), and reports.

##### **Technical Maintenance**

Electronic records are maintained on the system until their retention schedule is completed. (This usually parallels the schedule for related paper records.) The electronic records are then purged from the system. Any exceptions to this purge routine are noted under specific secondaries.

The electronic system is routinely backed up in accordance with ministry policy and special schedule 112910.

##### **System Scheduling and Disposition**

[Key to ARCS/ORCS Codes and Acronyms](#)

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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The system will be destroyed when the function it supports is no longer performed by the provincial government, and when the approved retention schedules covering the information on it have elapsed, or the information has been preserved elsewhere.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### Revenue Income Taxation Branch (RITB) System

#### DATA RETENTION PLAN

Data Description	Data Retention Period
Account Management Classification 43300-02	Destroy 10 years after the return is filed, and all outstanding actions required on the return have been completed.
System coding Classification 43300-03	Destroy when code values are no longer required because all the related accounts or records have been destroyed.
New small business tax holiday data and images Classification 43540-02	Destroy at the end of the tenth fiscal year.
Logging and mining tax data and images Classification 43560-02	Destroy at the end of the tenth fiscal year.
Ten-year data and images with status codes attached Classification 43560-03	Destroy when status codes are removed and upon next scheduled purging date.

For additional classification details, including retention rationales, click on the links above.  
For descriptions of system related records (e.g. back-up data, log files, and transitory electronic data processing (EDP) records), see the System Section Primer.

END OF OVERVIEW

[Key to ARCS/ORCS Codes and Acronyms](#)



## **TAXPAYER ADMINISTRATION, COMPLIANCE AND SERVICES (TACS)**

### **SYSTEM OVERVIEW**

#### **Creating Agency**

Ministry of Finance  
Revenue Division  
Income Taxation Branch

#### **Date of System Description**

2021-05-28

#### **Purpose**

The purpose of TACS is to provide an integrated processing system for managing and maintaining the account information of taxpayers and other clients registered under different programs administered by the Revenue Division.

TACS is an accounts receivable system primarily focused on collecting revenue and debts for the ministry program areas.

The TACS system operates under two functions: Tax and Non-Tax. The Tax function relates to management of the consumption, income, property and mineral, oil and gas taxation programs. The Non-Tax function concerns the collection of debt on behalf of the ministry and other ministries, and distribution of ministry-administered benefits.

TACS supports electronic services (e-services), security, account management, imaging, information management and workflow.

#### **Information Content**

The information in TACS can be broken down into two main modules: the client portal (eTaxBC) and TACS.

In eTaxBC, taxpayers can access their data, make payments and submit inquiries on their account. The information from eTaxBC includes the profile of the account contact, all correspondence and the account dashboard showing a history of submissions and requests for information.

TACS is the main web system that is accessed by the program area staff and associated external groups that have access to TACS. It contains contact information for registered businesses and account information such as audit activity, billing, discovery leads, imaging, appeals, external data and supporting documents. Also, TACS contains information to support targeted outreach to raise awareness of new programs and issues related to the industry.

TACS documents financial activity in the account through summaries of tax periods, returns, payment, refunds, transactions and transfers between accounts. It also tracks the status of transactions and supports the management of tasks associated with the account, and contains information related to the collection of outstanding debt, audit documentation, adjustments in the account showing transfers between programs managed under TACS, and leads related to pursuing non-compliance.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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TACS tracks and documents access for security and oversight, and houses externally-provided data from other TACS entities. Such data can be used to verify information for compliance purposes.

### Inputs, Processes, and Outputs

#### Inputs

TACS inputs consist of scanned documents, such as tax returns and supporting documentation, and data entered into business accounts such as registration information, notes on the account, tasks, leads for pursuing non-compliance, audit information, and listings of businesses targeted for outreach.

Also includes information taxpayers enter directly using the eTaxBC portal, such as registration information, and information from external sources such as BC Registries, the Canada Revenue Agency and the Office of the Comptroller General.

#### Processes

TACS links electronic images to the data, calculates amounts owing, evaluates eligibility for benefits, and the amount of the benefit, based on set criteria for auto-approval. Also, it monitors payments, updates names of taxpayers and their addresses, assigns status and follow-up codes to taxpayer identification numbers and generates outgoing documents and leads for pursuing non-compliance, which are extracted from audits of transactions on the account according to criteria set by the branch.

#### Outputs

Scheduled and ad-hoc reports, data cubes (allowing for data analysis from different perspectives), email reminders, certificates and permits, letters and data extracted for the exchange or distribution of information to other ministries and government organizations, or to be anonymized and shared as open data.

### Historical Note

TACS was first established in 2000 as a system for managing consumer taxation, and updated in 2012 to accommodate the re-introduction of the Provincial Sales Tax (PST). It now hosts multiple taxation and benefit programs for the Revenue Division of the Ministry of Finance.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### Taxpayer Administration, Compliance and Services (TACS)

#### DATA RETENTION PLAN

Data Description	Data Retention Period
Account management Classification 43300-02	Destroy 10 years after the filing is processed. If the ministry undertakes follow-up actions on the filing, destroy when those actions are completed.
System code tables Classification 43300-03	Destroy when code values are no longer required and all the related accounts or records using those code values have been destroyed.

For additional classification details, including retention rationales, click on the links above.  
For descriptions of system related records (e.g. back-up data, log files, and transitory electronic data processing (EDP) records), see the System Section Primer.

END OF OVERVIEW

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### APPENDIX A: Summary of Changes to the *Income Taxation ORCS*

Primary/ Secondary	Title	Type of Change	New retention A/SA/FD
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This concordance table is intended as a general guide for transition between the old and new versions of this *ORCS*. The new classifications and retentions are to be applied to all relevant digital and physical operational records, both in the office and in storage.

When converting old files to the new *ORCS*, you will need to check file contents to ensure that the recommended replacement secondary is appropriate for that particular file.

<b>43300</b>	<b>CORPORATION CAPITAL AND INSURANCE PREMIUM TAX</b>	Title changed to ADMINISTRATION OF THE CORPORATION CAPITAL TAX, THE INSURANCE PREMIUM TAX AND THE EMPLOYER HEATH TAX  Records description expanded to include records created under the <i>Employer Health Tax Act</i>	
43300-02	CCT and insurance premium tax data and images	Title changed to Account management  Description of classification expanded to reflect information and activities related to account management	Retention changed from FY+9/nil/DE to SO/10y/DE
43300-03	10 year data and images with status codes attached	Title changed to System code tables  Added description of information covered by this classification	Unchanged
43300-04	CCT and insurance premium tax reports	Title changed to Statistical, tracking and summary reporting  Description of classification expanded to describe information and activities covered in the reports	Unchanged

[Key to ARCS/ORCS Codes and Acronyms](#)

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### APPENDIX A: Summary of Changes to the *Income Taxation ORCS*

Primary/ Secondary	Title	Type of Change	New retention A/SA/FD
43300-06	Extraneous RITB taxpayer records	Title changed to Unsolicited paper documentation	Unchanged
43300-07	RITB taxpayer paper records – scanned	Title changed to Supporting paper documentation – scanned	Unchanged
	<b>SYSTEM SECTION</b>		
	Taxpayer Administration, Compliance and Services (TACS)	NEW	