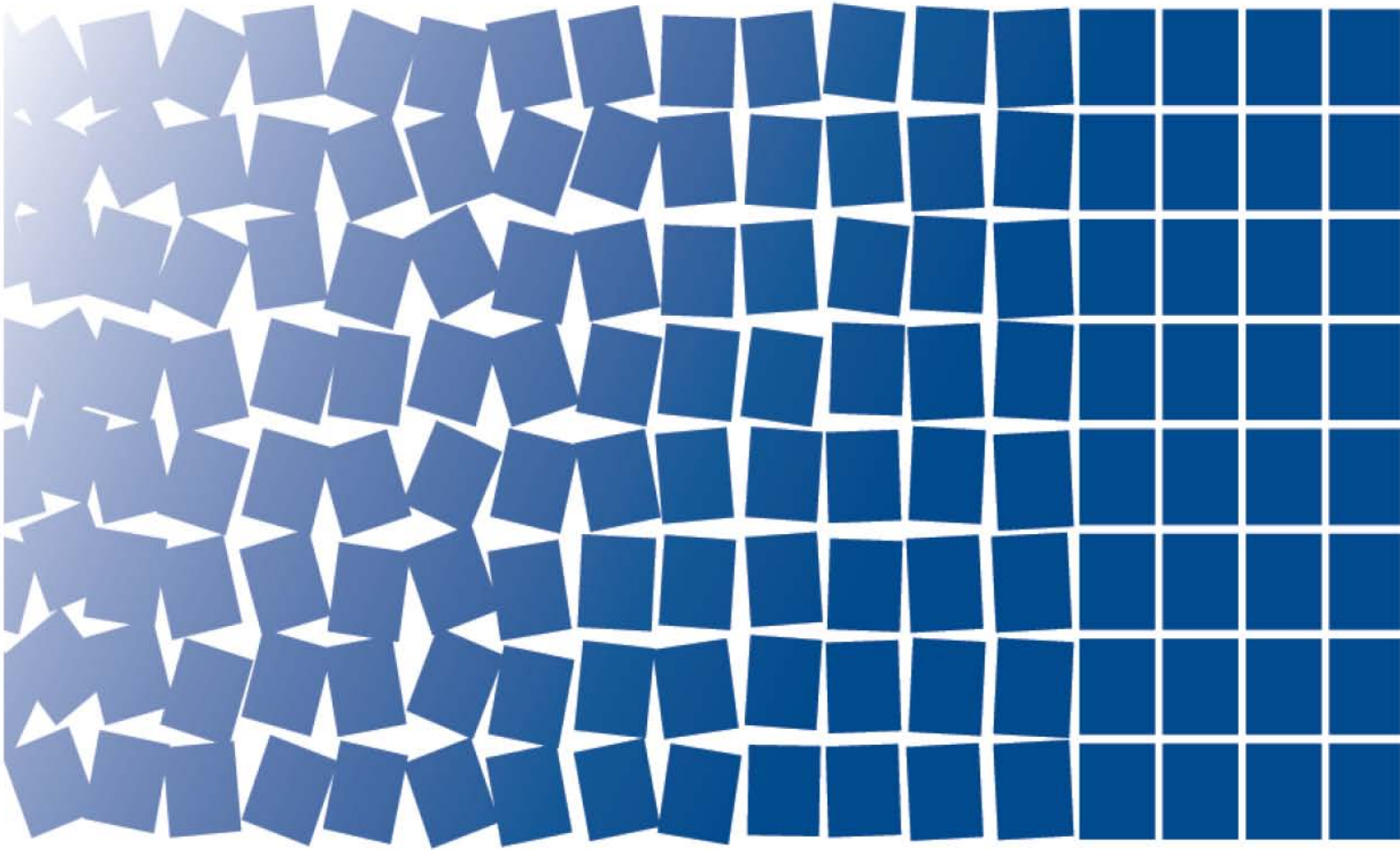


# CONSUMER TAXATION OPERATIONAL RECORDS CLASSIFICATION SYSTEM



**GOVERNMENT RECORDS SERVICE**



# **CONSUMER TAXATION OPERATIONAL RECORDS CLASSIFICATION SYSTEM**



**GOVERNMENT RECORDS SERVICE**

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British Columbia. Corporate Records Management Branch.

Consumer taxation operational records classification  
system

Loose-leaf for updating.

"This ORCS covers records created and received since  
1948 with the introduction of social service tax."

-Executive summary.

ISBN 0-7726-5296-1

1. British Columbia. Consumer Taxation Branch - Public  
records - Handbooks, manuals, etc. 2. Tax administration  
and procedure - British Columbia - Handbooks, manuals,  
etc. 3. Taxation - British Columbia - Handbooks,  
manuals, etc. 4. Classification - Public records -  
Handbooks, manuals, etc. 5. Records retention - British  
Columbia - Handbooks, manuals, etc. I. Title.

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C2005-960041-1

**RECORDS RETENTION AND DISPOSITION AUTHORITY**

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

Title: *Consumer Taxation Operational Records Classification System*

Ministry of Provincial Revenue  
Revenue Programs Division  
Consumer Taxation Branch

**Description and Purpose:**

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

These records document: taxpayer registration, reporting, and payment; refund claim verification, approval and payment; collection of outstanding consumption taxes until 2002; audit and inspection of taxpayers' records; investigations of allegations of fraud and wilful non-payment of tax; appeals to the minister and the courts until 2002; consumer tax interpretations and rulings; and consumer taxation program performance measures.

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

Date range: 1948 ongoing

Physical format of records: see attached schedule

Annual accumulation: 480 cubic meters

**Recommended retention and disposition: scheduled in accord with attached ORCS.**

**THE UNDERSIGNED ENDORSE THE RECOMMENDATIONS:**

<u><i>Heir Turner</i></u> Records Officer	<u>2003/02/20</u> Date
<u><i>[Signature]</i></u> Executive Director/ADM	<u>29/7/03</u> Date
<u><i>[Signature]</i></u> Deputy Minister/Corporate Executive	<u>01/05/03</u> Date

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

Jan 31, 2005  
Date

**THE PUBLIC DOCUMENTS COMMITTEE CONCURS:**

*[Signature]*  
Chair, PDC

18 NOV 03  
Date

**APPROVED BY RESOLUTION OF THE LEGISLATIVE ASSEMBLY:**

Feb 21, 2005  
Date

**OTHER STATUTORY APPROVALS:**

_____ Signature	_____ Date	_____ Signature	_____ Date
Title:		Title:	

CONTACT: Blair Turner, Ministry Records Officer, 387-2887

**RECORDS MANAGEMENT APPRAISAL:**

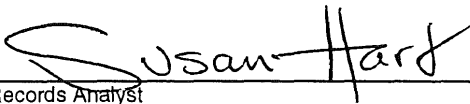
This appraisal documents the recommendation for active and semi-active retention periods.

These records are created and received under the authority of the *Social Service Tax Act* (RSBC 1996, c. 431), the *Hotel Room Tax Act* (RSBC 1996, c. 207), the *Motor Fuel Tax Act* (RSBC 1996, c. 317), the *Tobacco Tax Act* (RSBC 1996, c. 452), and the *Horse Racing Tax Act* (RSBC 1996, c. 199) 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.

  
Records Analyst

2003/01/30  
Date

**ARCHIVAL APPRAISAL:**

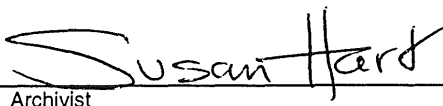
This appraisal documents the recommendation for final disposition.

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.

  
Archivist

2003/01/30  
Date

The undersigned endorses the appraisal recommendations:

  
Director/BC Archives

2003/01/30  
Date

## 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.

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A      SA      FD

### CONSUMER 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 Consumer Taxation Branch under the *Social Service Tax Act* (RSBC 1996, c. 431), *Hotel Room Tax Act* (RSBC 1996, c. 207), *Motor Fuel Tax Act* (RSBC 1996, c. 317), *Tobacco Tax Act* (RSBC 1996, c. 452), and *Horse Racing Tax Act* (RSBC 1996, c. 199).

These records document: taxpayer registration, reporting, and payment; refund claim verification, approval and payment; collection of outstanding consumption taxes until 2002; audit and inspection of taxpayers' records; investigations of allegations of fraud and wilful non-payment of tax; appeals to the minister and the courts until 2002; consumer tax interpretations and rulings; and consumer taxation program performance measurement.

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 1948 with the introduction of social service tax. Prior to this time, the function(s) covered by this *ORCS* were not carried out by the BC Government.

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.

(continued on next page)

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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

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	<u>A</u>	<u>SA</u>	<u>FD</u>
1) <u>Policy and Procedures</u> (secondary -00 throughout <i>ORCS</i> )	SO	5y	FR
FR = Throughout this <i>ORCS</i> , the government archives will fully retain all policy and procedure files created by offices having responsibility for policy and procedure development and approval, unless otherwise noted under a primary. These records have evidential value.			
2) <u>Consumer Tax Briefing Books for the Minister</u> (secondary 41040-02)	SO	nil	FR
These records document consumer tax issues and recommended legislative changes for the minister's approval.			
FR = The government archives will retain consumer tax briefing books for the minister because they document advice to the minister regarding consumer tax policy and legislative development.			
3) <u>Consumer Tax Interpretation/Ruling Files and <i>Tax Interpretation Manual</i></u> (secondary 41040-03) (secondary 41040-20)	SO SO	nil nil	SR FR
These records document interpretations of consumer tax statutes and rulings on the application of the legislation.			
SR = The government archives will selectively retain the <i>Tax Interpretation Manual (TIM)</i> manual because it documents the policies, procedures and guidelines followed by government staff managing consumer taxation programs.			
FR = The government archives will fully retain consumer tax interpretation/ruling files because they document significant, often precedent-setting, decisions about the application and interpretation of the province's consumption taxes since the inception of the social service tax in 1948. These files comprise a record of the history of the <i>TIM</i> .			

(continued on next page)

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	<u>A</u>	<u>SA</u>	<u>FD</u>
4) <u>Consumer Tax Issue Files</u> (secondary 41040-30)	SO	nil	FR

These records document researching and formulating recommendations on topical consumer taxation issues.

FR = The government archives will fully retain consumer tax issue files because they document a variety of significant taxpayer concerns that are resolved under existing legislation.

5) <u>Consumer Taxation Bulletins, Brochures, and Notices</u> (secondary 41000-02)	SO	nil	FR
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These records document consumer taxpayer reporting requirements and responsibilities.

FR = The government archives will fully retain consumer taxation bulletins, brochures, and notices because they provide a history of taxation issues over time and the manner in which the ministry communicates about them with clients.

6) <u>Revenue Divisional and Branch Annual Statistical Reports</u> (secondary 41000-05)	SO	nil	FR
--	----	-----	----

These records document the performance of the consumer taxation program, and beginning in 2003, the other taxation programs administered by the Ministry of Provincial Revenue.

FR = The government archives will fully retain revenue divisional and branch annual statistical reports because they provide high-level documentation of the history of government taxation programs.

7) <u>Cowichan Band and Other First Nation Band Files</u> (secondaries 41360-20 and -30)	SO	nil	FR
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These records document the province's agreement to act as the Cowichan Band's agent in the collection of the band's tobacco tax, as well as issues with other bands concerning fuel and tobacco tax.

(continued on next page)

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A      SA      FD

FR = The government archives will fully retain the Cowichan band files because they document the development and implementation of the first tobacco tax agreement with a First Nation; and the government archives will retain other First Nation band files because they provide significant documentation of liaison and negotiations with bands over time, and of their fuel and tobacco tax issues. These records have ongoing legal and evidential values.

8) Appeal Files - Closed Prior to 2002

(electronic and paper records)  
 (secondary 41700-30)  
 (secondary 41700-20)  
 (secondaries 41700-25 and -35)

SO	7y	FR
SO	7y	DE
FY+6y	nil	DE

These records document social service tax, hotel room tax, motor fuel tax, and tobacco tax appeals to the minister and further appeals through the courts that closed prior to 2002. Since 2002, these appeals are covered by the *Taxation Appeals ORCS*.

The paper files are retained for seven years after the appeal and all further appeal periods and appeals have concluded, and when selected documents are scanned. The seven-year retention period ensures that the paper records that are not scanned are retained for the same retention period as the electronic records.

FR = The government archives will fully retain paper consumer tax court appeal files because they document significant appeals relating to consumer taxation legislation. These files document the entire progression of an appeal, from the appeal to the minister to the appeal to court.

9) Collection Manuals - Closed Prior to 2002

(electronic records)  
 (secondary 41100-00)  
 (secondary 41100-02)

SO	5y	SR
SO	nil	SR

These records document the policies and automated procedures under which consumer taxes were collected until 2002, as well as interpretations of legal opinions that applied to the collection of consumer taxes. Since 2002, the collection of overdue consumer taxes is covered by the *Taxation Revenue Collections ORCS*.

(continued on next page)

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A      SA      FD

SR = The government archives will selectively retain the consumer tax collections policy and procedures manual because it documents the policies and procedures followed by government staff engaged in collecting outstanding consumption taxes; and the government archives will selectively retain the consumer tax collection legal opinion manual because it documents the interpretation and application of legal opinions when collecting outstanding taxes.

- 10) Collection Accounts - Closed Prior to 2002  
 (electronic, paper, and microfiche records)  
 (secondary 41100-06)  
 (secondary 41100-20)  
 (secondary 41100-30)

FY+9y	nil	DE
SO+10y	nil	DE
SO	10y	DE

These records document the collection of outstanding consumer taxes closed prior to 2002. Since 2002, the collection of these overdue taxes is covered by the *Taxation Revenue Collections ORCS*. The current records are electronic, but earlier records exist on paper and microfiche.

Overdue account records are retained for 10 years after the account is paid or written off. 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).

- 11) Collection Write-Off Reports - Closed Prior to 2002  
 (secondary 41100-04)

SO+1y	6y	DE
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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. Since 2002, collection write-off reports are covered by the *Taxation Revenue Collections ORCS*.

The reports are retained for seven years after sign off, which is consistent with the retention period for write-offs under ARCS secondary 935-40.

(continued on next page)

- 12) Consumer Tax Audit/Inspection Records and Investigation Reports

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A      SA      FD

(electronic and paper records)			
(secondaries 41820-20 and 41840-02)	FY+13y	nil	DE
(secondary 41820-30)	FY+2y	11y	DE

These records document the audit and inspection of taxpayer's financial and business records, as well as investigations of fraud and wilful non-payment of tax. Current records are electronic, but earlier records exist on paper.

The 14-year retention period allows sufficient time for a taxpayer to undergo two audit cycles, and ensures that investigation reports that are relevant to an audit are retained as long as audit and inspection records.

DE = Consumer tax audits and inspections, both paper and electronic, can be destroyed when they become inactive because the audit function is adequately documented in the *Consumer Tax Interpretation Manual (TIM)*, and in annual statistical reports (please see numbers 3 and 6 above).

13)	<u>EDS Consumer Tax Inquiries and Rulings</u>	FY+13y	nil	DE
	(electronic records)			
	(secondaries 41040-40 and 41900-20)			

These records document inquiries from taxpayers that require an interpretation of the legislation or result in a ruling. The records are currently on the Enforcement Decision Support (EDS) component of the Taxpayer Administration, Compliance and Services (TACS) system.

The 14-year retention period ensures that a ruling letter that is relevant to an audit is retained as long as audit and inspection records.

14)	<u>Consumer Taxation Information Warehouse Reports</u>	FY+9y	nil	DE
	(electronic records)			
	(secondary 41020-06)			

These records document the performance of the consumer taxation program. The 10-year retention period provides sufficient data for analysis and reviewing trends.

(continued on next page)

15)	<u>Taxpayer Registration, Reporting, and Payment Records</u>
	(electronic and paper records)

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	<u>A</u>	<u>SA</u>	<u>FD</u>
(secondaries 41300-20, -30, and -40, 41320-20, 41340-20 and -30, 41360-40 and -50, 41380-04 and -20, and 41460-20 and -30)	SO+7y	nil	DE
(secondaries 41360-60, 41380-05 and -25, and 41500-14)	SO	7y	DE
(secondary 41460-40)	SO+2y	5y	DE
(secondaries 41200-02, 41300-02, 41340-03, 41360-04, 41420-05, -06, and -20, and 41460-07)	FY+6y	nil	DE
(secondaries 41300-03 and 41460-25)	FY+1y	5y	DE

These records document taxpayer registration, reporting, and payment under the *Social Service Tax Act*, *Hotel Room Tax Act*, *Motor Fuel Tax Act*, *Tobacco Tax Act*, and *Horse Racing Tax Act*. Current records are electronic, but earlier records exist on paper.

The registration records are retained until the account is closed, which varies depending on the nature of the records. The seven-year retention period, which applies to all of these records, is based on the six-year limitation period specified in the legislation for claiming a refund and commencing an assessment.

16) Refunds

(electronic and paper records)			
(secondary 41600-20)	SO+7y	nil	DE
(secondary 41600-25)	SO	7y	DE

These records document refunds claimed under the *Social Service Tax Act*, *Hotel Room Tax Act*, *Motor Fuel Tax Act*, and *Tobacco Tax Act*. Current records are electronic, but earlier records exist on paper.

The records are retained for seven years after the case is closed (e.g., claim is approved, disallowed, or reduced). The seven-year retention period is based on the six-year limitation period specified in the legislation for claiming a refund. It ensures that the records are available to verify that claims or portions thereof are not resubmitted within the six-year refund claim period.

(continued on next page)

17) Electronic Records

DE

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## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A      SA      FD

The following electronic databases are covered by this *ORCS*: Dexter Batch Control System, Ministry of Provincial Revenue Information Warehouse, Revenue Administration Point of Payment System, and Taxpayer Administration, Compliance and Services 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.

18) 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.

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### CONSUMER TAXATION

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## **HOW TO USE *ORCS***

For further information, call your Records Officer,  
Blair Turner, 387-2887

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## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### PART 1

## THE OPERATIONAL RECORDS CLASSIFICATION SYSTEM (ORCS)

### 1.1 General Introduction

The purpose of this chapter of the *ORCS* Manual is to explain the nature, purpose, and usage of the *ORCS*. This chapter is a training tool which should be read by anybody attempting to classify, file, retrieve, or dispose of records covered by the *ORCS*. It is also a reference tool which can help users understand how to implement the *ORCS* and interpret specific parts of it.

This chapter is organized into three parts. Part One gives an overview of *ORCS* in general and an introduction to this *ORCS* in particular. Part Two explains how to read a primary, the basic building block of the *ORCS*. Part Three gives detailed background information on the records management system used by the BC Government, and procedures for using the *ORCS* as part of this system.

### 1.2 What is an ORCS?

*ORCS* is a combined records classification and scheduling system that facilitates the efficient and systematic organization, retrieval, storage, and destruction or permanent retention of the government's operational records.

A standard classification system such as *ORCS* is the cornerstone of an effective records management program. Each *ORCS* is tailored to fit the specific operational records relating to a function or program of government.

*ORCS* is also a records scheduling system. A records schedule is a timetable that governs the life span of a record from creation, through active use within an office and retention in off-site storage, to destruction or transfer to the government archives.

The records schedules incorporated into *ORCS* ensure that all operational records are retained for sufficient periods of time to meet the legal, operational, audit, fiscal or other requirements of government. A records schedule identifies those records that have enduring values and provides for their transfer to the government archives. Records schedules also provide for the timely destruction of routine operational records when they are no longer required to support the government's operational functions.

An integral part of the *ORCS* is the Information System Overview (ISO) Section, which ensures that electronic records are properly identified and scheduled. For further explanation of the ISO, see 3.11.

#### **What are Operational Records?**

Operational records relate to the operations and services provided by a ministry or agency in carrying out the functions for which it is responsible according to statute, mandate, or

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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policy. Operational records are distinct from administrative records and are unique to each government organization.

Operational records are created in a variety of media, including: textual records, photographs, sound recordings, motion picture films, video recordings, audio-visual materials, paintings, prints, maps, plans, blueprints, architectural drawings, and other sound, film, video, photographic, and cartographic materials. Records exist in a number of different physical formats, such as paper, microfilm, and electronic records.

Records documenting administrative functions that are common to all government offices are classified in the government-wide *Administrative Records Classification System* (*ARCS*). Administrative records document and support functions such as the management of finances, personnel, facilities, property, or information systems. They also document common management processes, including committees, agreements, contract management, public information services, information and privacy, records management, postal services, legal opinions and other similar functions. Although these records are considered administrative, they may have considerable operational importance. For example, a committee may make decisions which affect ministry or agency policy. The *ARCS* manual is available in hardcopy from your Records Officer, or online at <http://www.bcarchives.gov.bc.ca/ARCS/index.htm>

Some categories of records or data have special retention and disposition requirements and are handled by special records schedules. These schedules are standardized for all ministries and agencies, and cover both administrative and operational records. They can be used effectively to dispose of records not covered by *ARCS* and *ORCS*.

The following categories of special records schedules are provided in the *ARCS* manual:

<b>Schedule No.</b>	<b>Schedule Title</b>
112907	Commission of Inquiry Records
112910	Computer System Electronic Backup Records
102903	Electronic Mail
102906	Executive Records
102908	Record Copies of Published Maps
102905	Special Media Records (photographs, motion pictures etc.)
102902	Transitory Electronic Records
102901	Transitory Records
112913	Unsolicited Records
112914	Voice Mail Records
102904	Word Processing Records
112916	Year 2000 (Y2K) Project Documentation and Test Data Records

See the special schedules section of the *ARCS* manual for a description of these records and the records retention and disposition schedules covering them. For further guidance on applying these schedules, contact your Records Officer.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### The Purpose of ORCS

ORCS facilitates the efficient management of operational information by:

- providing a tool for executive control of recorded information;
- ensuring that needed information can be accessed quickly and accurately;
- ensuring that records are available to protect the fiscal, legal, operational, audit and other liabilities of government for required periods of time;
- providing for the timely destruction of routine operational records that are no longer required and ensuring that records of enduring value are retained by the government archives;
- providing a framework for the audit and review of operational functions;
- providing a legal basis on which the integrity, authenticity, and completeness of operational records may be established; and
- ensuring that electronic records are appropriately documented and scheduled, in relevant primaries and/or in the Information System Overview (ISO).

### Responsibility for ORCS

The British Columbia Archives is responsible for establishing standards for the development of ORCS for the operational records of public bodies covered by the *Document Disposal Act* (RSBC 1996, c.99).

Each ministry, government agency, and Crown corporation has a designated person responsible for implementing and coordinating records management procedures. This records officer, usually known as the Ministry Records Officer or Corporate Records Officer, should be contacted for further information whenever necessary. If you cannot determine who your records officer is, call BC Archives at 387-1321.

The BC Archives is responsible for preserving and providing access to records of enduring value to the province. The BC Archives takes care of records that are no longer needed by their creating agencies and have been appraised by an archivist for full or selective retention. In scheduling terms, these records have become inactive and have final disposition designations of full or selective retention. Records in BC Archives custody can be accessed through the BC Archives Reference Room, located at 655 Belleville Street, Victoria, or through the BC Archives website at <http://www.bcarchives.gov.bc.ca>. Access is subject to provisions of the *Freedom of Information and Protection of Privacy Act* (RSBC 1996, c. 165).

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### 1.3 Introduction to the Consumer Taxation ORCS

The operational records in this ORCS relate to the operations and services provided by your branch in carrying out the functions for which it is responsible according to statute, mandate, or policy. These records document consumer taxpayer registration, reporting, and payment; refund claim verification, approval and payment; collection of outstanding consumption taxes until 2002; audit and inspection of taxpayers' records; investigations of allegations of fraud and wilful non-payment of tax; appeals to the minister and the courts until 2002; consumer tax interpretations and rulings; and consumer taxation program performance measurement.

This ORCS covers all operational record series created or received by your branch since 1948 with the introduction of social service tax. It does not cover files closed before that date. To obtain approval for disposition of such records, contact your Records Officer.

ORCS are divided into two types of sections: one or more numbered sections covering broad groupings of primary subjects corresponding to major operational functions and program activities; and an Information System Overview Section, which identifies and describes electronic records. This ORCS includes the following sections:

Section Number	Primary Numbers	Section Title
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Section 1	41000-41999	Consumer Taxation
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Covers records relating to the province's consumption taxes under the *Social Service Tax Act* (RSBC 1996, c. 431), *Hotel Room Tax Act* (RSBC 1996, c. 207), *Motor Fuel Tax Act* (RSBC 1996, c. 317), *Tobacco Tax Act* (RSBC 1996, c. 452), and *Horse Racing Tax Act* (RSBC 1996, c. 199).

ISO	Dexter	Dexter Batch Control System
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Covers taxation batches (except property transfer tax batches) from creation by the mail room to data entry, and the verification of payments that are entered to the system. (Batch and Revenue Reconciliation Tracking [BARRT] tracks property transfer tax batches. BARRT is covered in the *Property Taxation ORCS*).

ISO	IW	Ministry of Provincial Revenue Information Warehouse
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Covers the performance of the consumer taxation, property taxation, and school taxation programs, as well as the identification of areas for periodic consumer taxation audits and inspections. (Property taxation and school taxation programs are covered in the *Property Taxation ORCS*).

ISO	RAPPS	Revenue Administration Point of Payment System
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Covers the acceptance of over-the-counter tax payments and the issuance of receipts for in-person payments.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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ISO

TACS

Taxpayer Administration,  
Compliance and Services

Covers consumer taxpayer registrations, reporting, payments, inquiries, rulings, refunds, collections, audits, inspections, investigations, and appeals.

Within each section, primaries are presented in numerical order and grouped as follows:

- First, there is a section default primary, which provides general information relating to the whole section and to records repeated in other primaries throughout the section (“reserved secondaries” - see 2.6.1).
- The section default primary is followed by all the other primaries, arranged in alphabetical order.
- Groups of related primaries, called “primary blocks”, appear together, indicated by two-part titles and an initial “general” primary (for example, “Client Group Issues - General” and “Client Group Issues - Families”).

As well as the sections consisting of primaries and the ISO section, the *ORCS* has several other parts:

- Executive Summary (provides a high-level overview of the *ORCS*)
- Table of Contents
- How to Use *ORCS* (this section)
- Glossary of Terms (provides useful definitions of records management terminology used throughout the *ORCS*)
- Index (aids in classifying and finding records - see 3.6 for further discussion)

This *ORCS* was reviewed by BC Archives staff, your executive, the Public Documents Committee, and the Select Standing Committee on Public Accounts (commonly called the Public Accounts Committee). It was then approved by resolution of the Legislative Assembly. That resolution established this *ORCS* as the retention and disposition schedule for the operational records of the Consumer Taxation Branch. This means that this *ORCS* is a legally binding document, i.e., it has statutory authority.



## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### PART 2 HOW TO READ A PRIMARY

Although the structure of this *Operational Records Classification System* has been described earlier in this section, you will need to know more about its basic building block, the primary, in order to apply the *ORCS* schedule effectively.

The following is a sample primary in which each element is annotated with a number. The pages following the sample primary explain the elements, as listed below.

- 2.1 Primary Number and Title
- 2.2 Scope Note
- 2.3 Cross References
- 2.4 Records Retention and Disposition Schedule
  - 2.4.1 Active retention period column
  - 2.4.2 Semi-active retention period column
  - 2.4.3 Final disposition column
- 2.5 Office of Primary Responsibility (OPR)
- 2.6 Secondary Number and Title
  - 2.6.1 Reserved secondaries
  - 2.6.2 Secondaries -02 to -19 (subject secondaries)
  - 2.6.3 Case file secondaries (-20 and higher)
  - 2.6.4 Coded series
- 2.7 Key of Terms (Abbreviations in Footer)
  - 2.7.1 Terms used in the active and semi-active disposition columns
  - 2.7.2 Terms used in the final disposition column
  - 2.7.3 Other terms
- 2.8 Freedom of Information and Protection of Privacy Flags
- 2.9 Explanatory Notes
  - 2.9.1 Qualifiers
  - 2.9.2 Other notes
- 2.10 Physical Format Designations
- 2.11 Vital Records Flags

This draft records schedule has NOT been approved under the provisions of the Document Disposal Act (RSBC 1996, c. 99) and DOES NOT constitute authority for disposition. BC Archives reviews and approves all records retention and disposition recommendations before an ORCS is sent for legislative approval, as required in the Document Disposal Act. For information regarding this ORCS, contact your Records Officer.

2.1

A SA FD

23120 EXTRATERRESTRIAL REGISTRATION AND TRACKING

Records relating to the registration of extraterrestrial visitors to the province. An extraterrestrial is any sentient being originating from another planet, regardless of appearance or ancestry.

2.2

Extraterrestrials are registered and tracked to ensure they do not contravene federal and provincial legislation by attempting world domination, body-snatching, or other anti-democratic activities. Registrants must provide identifying information and report regularly to the ministry liaison assigned.

Record types include registration forms, reference materials, photographs, videotapes, correspondence, memoranda, and reports.

2.3

For a description of the Extraterrestrial Registration System (ERS), see Information System Overview (ISO) section. For records relating to diplomatic etiquette and protocol used in communication with representatives of foreign governments, see ARCS primary 415.

2.4

2.5

Unless otherwise specified below, the ministry OPR (Unidentified Flying Objects Branch) will retain these records for:

CY+1y 3y DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

2.6

SO nil DE

-00 Policy and procedures - OPR SO 5y FR  
- non-OPR SO nil DE

-01 General

-02 Complaints and inquiries

-03 Extraterrestrial reports and statistics

CY+1y 3y FR

FR = The government archives will fully retain these records because they document and analyse extraterrestrial visitors to the province.

2.7

(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  
FY = Fiscal Year  
NA = Not Applicable  
w = week m = month  
y = year

SO = Superseded or Obsolete  
DE = Destruction  
SR = Selective Retention  
FR = Full Retention  
FOI - Freedom of Information/Privacy  
VR = Vital Records

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			<u>A</u>	<u>SA</u>	<u>FD</u>
23120	<u>EXTRATERRESTRIAL REGISTRATION AND TRACKING</u>	(continued)			
-04	Visits by unidentified extraterrestrials (includes reference materials relating to visits and visitors as yet unconfirmed and unidentified)		SO	NA	NA
	NA = Reclassify records to appropriate case file under secondary 23120-20 when visitor is identified.				
	2.8 FOI: As extraterrestrials may present a threat to provincial security, access to these records is restricted under the Freedom of Information and Protection of Privacy Act (RSBC 1996, c. 165, s. 15(1)(b)).				
P/B	-20 Extraterrestrial registrant case files (arrange by registration number) (includes textual records and photographs)		SO+3y	300y	SR
	2.9 SO = when extraterrestrial visitor leaves the province				
	NOTE: The OPR will store extraterrestrial registrant case files under ongoing RCS accession number 99-9111.				
	303y = This ensures that the file can be reopened if the extraterrestrial returns later in its lifetime.				
	SR = The government archives will selectively retain these records because they document the effect of extraterrestrial visitors on the province. All files relating to green extraterrestrials will be retained. All other files will be boxed separately and destroyed.				
VR	-30 Extraterrestrial Registration System (ERS) (electronic database)		SO	nil	DE
	2.10 SO = when the function supported by the database is no longer performed by government				
	2.11				

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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

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## **OPERATIONAL RECORDS CLASSIFICATION SYSTEM**

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### **2.1 Primary Number and Title**

Each heading covering a functional or subject grouping of records is allocated a unique five-digit primary number and title within *ORCS*. This primary is used to classify all information related to the relevant subject or function, regardless of its physical format.

### **2.2 Scope Note**

The scope note describes the functions, uses and content of the records that are to be classified within a primary records classification. A scope note indicates the operational function to which the records relate and outlines the activities and/or work processes leading to records creation. It will also give a general statement about the record types (memos, forms, reports, etc.) and media (photographs, video recordings, etc.) covered, in a paragraph beginning "Includes" or "Record types include". If this paragraph does not appear to be comprehensive, the information should appear in "includes" qualifiers under the relevant secondaries.

### **2.3 Cross References**

Cross references link the primary to related primaries, both within the *ORCS* and in *ARCS*. This information can be used to help determine whether records should be classified in a different place, and to ensure that related records can be viewed together. If electronic records are included or referred to in the primary, a reference for the Information System Overview (ISO) section will be included.

### **2.4 Records Retention and Disposition Schedule**

Every *ORCS* includes a record retention and disposition schedule that indicates how long records should be retained in active storage space, when they should be transferred to semi-active storage, when they should be disposed of, and what their final disposition will be.

Scheduling information for each record series is indicated in the three columns to the right of the classification system information. These columns are headed A (Active), SA (Semi-active), and FD (Final Disposition). They correspond with the active, semi-active, and inactive phases of the life cycle of the record. The abbreviations used in each column are explained in 2.7, "Key of Terms."

For further information regarding the scheduling system used in *ORCS*, see 3.7.

#### **2.4.1 Active Retention Period Column**

The active (A) column indicates the length of time a record should be retained in the active phase of its life cycle.

Active records are used frequently and therefore are retained and maintained in the office space and equipment of the user.

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Entries in the active column often use the designations of "CY" or "FY", with an additional time period indicated. The following are examples of how to apply and interpret the active retention period using "CY" and "FY".

### CY+1y

Maintain all records created or received within the calendar year (1 January to 31 December) together until the end of the calendar year. Then retain them for an additional calendar year.

### FY+1y

Maintain all records created or received within the fiscal year (1 April to 31 March) together until the end of the fiscal year. Then retain them for an additional fiscal year. When required by financial administration policy and procedures, place financial records relating to the prior fiscal year, but created or received after March 31, on the file for the prior fiscal year.

For information about Superseded or Obsolete (SO) and other terms and abbreviations used in the active retention period column, see 2.7.1. For file maintenance guidelines see 3.8.1.

In the sample primary, extraterrestrial reports and statistics (secondary -03) are active for the calendar year (CY) of their receipt or creation, plus one more year.

### **2.4.2 Semi-active Retention Period Column**

The semi-active (SA) column indicates the length of time a record will be retained in the semi-active phase of its life cycle.

Semi-active records are those that are used only occasionally and therefore need not be maintained in the expensive office space and equipment of the ministry or agency responsible for them. Semi-active records still retain administrative, operational, fiscal, audit, or legal value for the ministry or agency which created the records. Storage of semi-active records in economical, off-site facilities until all values have lapsed results in significant savings.

In the sample primary, extraterrestrial reports and statistics (secondary -03) are semi-active for three years. This means they will be transferred to off-site storage until no longer needed, or in other words until the semi-active period is over. If required, these records may be retrieved from off-site storage during their semi-active phase.

For boxing and transfer instructions for semi-active records, see 3.9.

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### 2.4.3 **Final Disposition Column**

The final disposition (FD) column ensures that records with enduring value to the Province are preserved and those that have no enduring value are destroyed.

Records are eligible for final disposition when they become inactive, that is, when their active and semi-active retention periods have lapsed.

In the sample primary, extraterrestrial reports and statistics (secondary -03) are fully retained when they become inactive. This means they will enter the custody of the government archives and can only be accessed through the BC Archives Access Services (655 Belleville Street, phone 387-1952, website <http://www.bcarecives.gov.bc.ca>). Complaints and inquiries (secondary -02) will be destroyed under the primary default schedule.

### 2.5 **Office of Primary Responsibility (OPR)**

The retention and disposition requirements for records that are duplicated in central service or headquarters branches and field offices normally differ. In recognition of these differing requirements, every ORCS primary contains two statements regarding the levels of responsibility for records within an ministry or agency (known as the “unless and except statements”).

For each primary, ORCS distinguishes between the office having primary responsibility for a category of records (OPR) and all other offices which hold copies of the same records (non-OPRs). The OPR is the office that has been designated the holder of the official record for the ministry. The OPR maintains the official or master record in order to satisfy long-term operational, financial, legal, audit, and other requirements. All other offices holding duplicate copies are non-OPR offices and maintain their copies for a shorter retention period. All non-OPR retention periods and final dispositions are underscored.

In the sample primary, the Unidentified Flying Objects Branch is the OPR. All offices holding records covered by this primary are non-OPR.

For secondaries that have retention or disposition requirements different from the default retention and disposition values established for the primary, the OPR and/or non-OPR retention periods are listed in the columns to the right of the records classification.

Offices that have primary responsibility for the retention and disposition of records classified in each primary are responsible for retaining those records as the OPR. The Records Officer is responsible for tracking changes to OPRs as reorganizations occur, and for ensuring that OPRs and BC Archives are aware of these changes.

### 2.6 **Secondary Number and Title**

Secondary numbers and titles designate specific series or groupings of records relating to the function covered by the primary. Secondary titles describe specific types of records and secondary numbers link them to the records retention and disposition

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schedule. The two-digit secondary number is added to the five-digit primary number to form a complete file number, for example, 23120-04.

All offices must use the same secondary number to refer to the same series or grouping of records. Standardization ensures continuity and consistency in retention and disposition of operational records.

Three types of secondaries exist within *ORCS*: reserved secondaries, subject secondaries, and case file secondaries.

### **2.6.1 Reserved Secondaries**

Reserved secondaries are secondary numbers used to cover records series which are repeated in several primaries.

Secondaries -00 and -01 are reserved throughout all *ORCS* and in *ARCS*.

Secondary number -00 is always reserved for "Policy and procedures" records. These files are used for records concerning operational functions, policies, procedures, regulations, and records which set precedents, reflect management decisions and usage, or document general goals and acceptable procedures of the creating ministry or agency. They include correspondence and other records relating to draft and approved policies on a specific subject including actual policy statements, interpretations of policy, development and discussion of policy, and policy decisions.

Secondary number -01 is always reserved for "general" records that cannot be classified in the specified subject or case file secondaries. Within each primary, the standardized secondary -01 is reserved as a general file. Records which meet one or more of the following criteria may be filed in the general file:

- The document does not relate to any of the existing secondaries, but does fall within the primary.
- There is no existing classification number for the document. The general number is used TEMPORARILY, until the subject is significant enough to warrant creating a new primary or secondary number and title. If you need to use the general secondary in this way, contact your Records Officer and see 3.14, regarding amendment and update of *ORCS*.
- The document contains information of a general nature and does not reflect actions or decisions of the creating office.

Note when filing anything under secondary -01 that its retention period may be shorter than that of the related subject or case file secondary, and/or the related secondaries may be scheduled for selective or full retention for the government archives. If this is the case, it is imperative that the file be reclassified before disposition.

If a document relates to two or more secondaries, you should be more precise and file the original or a photocopy of the record in each specific file. It is not appropriate to file such documents under "General" because this will cause access and scheduling problems.

## **OPERATIONAL RECORDS CLASSIFICATION SYSTEM**

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### **2.6.2 Secondaries -02 to -19 (subject secondaries)**

Within a primary, secondaries -02 to -19 represent files for specific subjects and other non-case file series, that is, records filed chronologically in one file folder (e.g., inquiries or reports). These are commonly referred to as subject files. In the sample primary, secondaries -03 (extraterrestrial reports and statistics) and -04 (visits by unidentified extraterrestrials) are subject secondaries.

While the files covered by most subject secondaries can be organized chronologically, some need to be broken down into files covering different aspects of the same subject, different types of report, or some other organization. In these cases, subject secondaries may be coded. For an explanation of coded series, see 2.6.4.

### **2.6.3 Case File Secondaries (-20 and higher)**

Case file series consist of many different files relating to a common function or activity. Each case file contains records pertaining to a specific time-limited entity, such as a person, event, project, transaction, product, organization, etc. The component records within each file in a case file series are generally consistent; that is, a file may contain a variety of documents (such as forms, correspondence, reports, and photographs), but this variety will be consistent with other files in the same series (for example, the same form may appear in every file). Case file series are assigned secondary numbers -20 and higher (-30, -40, -50, etc.). In the sample primary, secondaries -20 (extraterrestrial registrant case files) and -30 (the Extraterrestrial Registration System) are case file secondaries.

### **2.6.4 Coded Series**

Case file secondaries are usually subdivided through the use of codes. A code identifies the specific person, event, project, or other entity covered by the file. Codes can take the following forms: proper names; acronyms, or alphanumeric codes developed within government. Consult your Records Officer if you wish to develop an appendix for your own set of codes.

In special cases, subject files may also be coded to facilitate retrieval (e.g., studies on different aspects of one interprovincial agreement). Coded subject files usually consist of many different files, each dealing with a different aspect of the same subject.

In references to coded files, an oblique (/) separates the identifying code from the secondary number.

In the sample primary, secondary -20 is indicated to be a coded case file series with a qualifier "(arrange by registration number)". A reference to one of these files might read "23120-20/000326".

## **2.7 Key of Terms (Abbreviations in Footer)**



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The key at the bottom of each ORCS page indicates the abbreviations used. An explanation of how to read and interpret the records schedule and the possible abbreviations for each of the three columns follows below.

### 2.7.1 **Terms Used in the Active and Semi-Active Retention Period Columns**

The purposes of the Active (A) column and the Semi-Active (SA) column are explained in 2.4.1 and 2.4.2 respectively.

The following abbreviations are used, in combination with numbers, to indicate how long records will be kept in the office or offsite:

**w** = week

**m** = month

**y** = year

**CY** = Calendar Year (1 January to 31 December)

**FY** = Fiscal Year (1 April to 31 March)

#### **SO = Superseded or Obsolete**

"SO" identifies records that must be retained as long as they are useful and for which an active retention period cannot be predetermined because retention is dependent upon the occurrence of some event. This retention category is used in ORCS in the following different ways:

#### **i) Routine Records**

"SO" is commonly used to indicate the active retention period for routine records which are useful only for reference or informational purposes and which usually have no legal, fiscal, or audit values. In those cases, "SO" is not defined by a specific event or action. Rather, it is used to delegate to the creating offices the authority to decide when the records have no further value and are ready for storage or disposition.

The most common form of delegated disposition authority is:

<u>Active</u>	<u>Semi-Active</u>	<u>Final Disposition</u>
SO	nil	DE

This retention category is used throughout ORCS to streamline the disposition of records with short-term retention value, especially for non-OPR records. It delegates the entire responsibility for retention and disposition of the records to the ministry or agency responsible for them. Records with the above retention and disposition schedule may be destroyed when no longer required for operational purposes. In the sample primary, non-OPR policy and procedures files (secondary -00) are routine records which are designated SO.

For information on destruction services, contact your Records Officer.

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### ii) **Specific Definition of SO**

"SO" is also used to identify the active retention period for records that must be retained until a case is closed or some other specified event occurs. In those cases, it is not possible to predetermine the length of time a file may be open and required for active use, and "SO" is defined in terms of some specific action, event, or the completion of a procedure.

In the sample primary, extraterrestrial registrant case files (secondary -20) are active for SO+3y, with SO defined as "when extraterrestrial visitor leaves the province". This means that the OPR will retain each file in active storage space for three years after the relevant visitor has left, after which the records will be transferred to off-site storage.

### **NA = Not Applicable**

"NA" is used for records that, for some reason, are not covered by the secondary at the specified stage of their life. This is usually because the records are reclassified at the semi-active or inactive period, with some files moving to a different secondary from others, so they can be scheduled appropriately. The reasons for the "NA" designation may be stated in a "NA =" note, or in an "SO =" note or some other note under the secondary, as appropriate. In the sample primary, visits by unidentified extraterrestrials files (secondary -04) have a semi-active and final disposition of "NA" because files are reclassified to secondary -20 when the visitor is identified.

### **nil = no semi-active retention period**

"Nil" is used in the semi-active column to identify records with no semi-active retention period.

Many types of government records remain active as long as they serve an operational function. When their usefulness for that function ceases, they have no semi-active retention period. If they have any residual operational, legal, fiscal, or other values, ORCS may specify in the final disposition column that they are to be transferred to the government archives. Otherwise, the final disposition of such records is usually physical destruction.

In the sample primary, the semi-active period for records in non-OPR offices is designated as nil. This means that as there is no semi-active period, the records are ready for destruction (as designated in the final disposition column) upon expiry of the active period.

### **2.7.2 Terms Used in the Final Disposition Column**

The purpose of the final disposition column (FD) is explained in 2.4.3.

Some government records contain information or data that has long-term value to the agency responsible for them, the government generally, and/or to the public. These records are part of the documentary heritage of the Province of British Columbia and are

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transferred to the custody of BC Archives for archival preservation. The final disposition of operational records with enduring value can be full retention, selective retention, or destruction, as explained below.

### **FR = Full Retention**

"FR" means that a government archivist has determined that all of the records covered by a secondary have enduring value. BC Archives, also known as the government archives, preserves records designated FR in their entirety. Under the terms of full retention, the archivist responsible may destroy unnecessary duplicates, publications, waste and scrap materials, ephemera (often published material of short-term value), and other items which are not an integral part of the record series. The reasons for full retention are explained in an "FR =" statement. In the sample primary, extraterrestrial reports and statistics (secondary -03) are FR "because they document and analyse extraterrestrial visitors to the province."

### **SR = Selective Retention**

"SR" means that a government archivist has determined that a portion of these records have enduring value and should be retained. BC Archives, also known as the government archives, preserves a selection of the records designated SR, following explicit criteria. The reasons and criteria for selective retention are explained in an "SR =" statement. In the sample primary, extraterrestrial registrant case files (secondary -20) are SR "because they document extraterrestrial visitors to the province" and the selection criteria is to retain "all files relating to green extraterrestrials."

SR statements often include instructions requiring staff to box selected records separately from those to be destroyed. They may also require staff to help identify records to be retained under the selection criteria specified; this may involve consultation with the Records Officer and with an archivist from BC Archives. The instructions for extraterrestrial registrant case files require that after records to be retained are identified, they are to be boxed separately from records to be destroyed.

**Do not destroy records scheduled for selective or full retention.** For instructions on how to box and transfer archival records to off-site storage, see 3.9.

Most government records serve no further purpose to government or to the public once they become inactive. The final disposition of such records is:

### **DE = Destruction**

The final disposition of inactive records that have no residual value or insufficient public value to justify their preservation is physical destruction. In some cases, especially in section default primaries, the destruction is justified with a "DE =" note.

Some government records are reclassified in a new primary and/or secondary at the end of their active or semi-active retention period or are alienated from government, either

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through sale, gift, or loan at the time of their final disposition. The final disposition of such records is:

### **NA = Not Applicable**

See explanation of NA in 2.7.1.

### **2.7.3 Other Terms**

The purpose of the other terms which appear in the key of terms is explained in other sections; see references below:

<b>FOI =</b>	<b>Freedom of Information/Privacy</b>	see 2.8
<b>OPR =</b>	<b>Office of Primary Responsibility</b>	see 2.5
<b>PIB =</b>	<b>Personal Information Bank</b>	see 2.8
<b>PUR =</b>	<b>Public Use Record</b>	see 2.8
<b>VR =</b>	<b>Vital Record</b>	see 2.11

### **2.8 Freedom of Information and Protection of Privacy Flags**

All Personal Information Banks (PIB) and Public Use Records (PUR) must be flagged within BC Government records classification systems (see glossary for definitions). The flags are placed in the left-hand column, next to the relevant secondary. In the sample primary, the extraterrestrial registrant case files secondary (-20) is flagged as a PIB.

In certain instances, a more specific justification as to why the information contained in a record series is restricted, in whole or in part, from public disclosure is required for inclusion in the records classification system. In those cases, a special form of explanatory note ("FOI =") is used to explain the access restrictions for the secondary and to point to the section of the *Freedom of Information and Protection of Privacy Act* (RSBC 1996, c. 165) that allows for the exemption. In the sample primary, the visits by unidentified extraterrestrials secondary (-04) has an FOI note which quotes section 15 (1)(b) of the Act to justify restricting access.

For further information about FOI issues, see 3.10.

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### 2.9 Explanatory Notes

Explanatory notes are used in the ORCS to provide information critical to understanding the records, to explain office procedures and practice, and to summarize provisions governing the creation, processing, accessing, and disposition of documents. They essentially function as scope and content notes for specific secondaries. The two types of explanatory notes are qualifiers and other notes.

#### 2.9.1 Qualifiers

Qualifiers provide information that will help users know what to expect when they actually view the files covered by a secondary. They are provided directly under the relevant secondary title, indented and placed in curved brackets. They are presented below in the order in which they appear below a secondary:

- “Includes” qualifier: this lists types or forms of records covered by the secondary. If there is no includes qualifier, see the “Includes ...” sentence in the scope note for this information. In the sample primary, the visits by unidentified extraterrestrials secondary (-04) “includes reference materials relating to visits and visitors as yet unconfirmed and unidentified.”
- “Arrange” qualifier: this gives the method of arrangement. In the sample primary, the extraterrestrial registrant case files secondary (-20) instructs records creators to “arrange by registration number.”
- Physical format qualifiers: see 2.10 for an explanation of this qualifier.

#### 2.9.2 Other Notes

Other notes provide information to assist with applying schedules to the records; they also assist with comprehending the nature of the records and providing access to them. They are presented below in the order in which they may appear below a secondary.

- OPR =** This note provides the name of the office of primary responsibility if it is different from the primary default OPR. See discussion of OPR in section 2.5.
- SO =** This note explains when a file designated SO should be closed. See discussion of SO in section 2.7.1.
- ##y =** This note gives reasons for active and/or semi-active retention periods which are longer than seven years. In the sample primary, there is a “303y =” note under secondary -20.
- NA =** This note explains why the usual active, semi-active, or final disposition designation does not apply, usually because records have been reclassified or transferred to another agency. See discussion of NA in section 2.7.1.
- SR/FR/DE =** These notes explain why records are being selectively or fully retained, or (if not self-evident) why they are being destroyed. See discussion of these notes in section 2.7.2.

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**FOI:** This note explains issues of confidentiality relating to the records. See discussion of the FOI note in section 2.8.

**NOTE:** This note provides any other useful information related to the scope of the secondary, such as history of the records, volume of the records, filing procedures, whether there is an ongoing accession number, or location of copies. In the sample primary, secondary -20 has a note specifying that when the files go offsite, they will be stored "under ongoing RCS accession number 99-9111." For discussion of ongoing accession numbers, see section 3.9.1(b).

### 2.10 Physical Format Designations

All government records, regardless of physical format, must be classified under either an *ARCS* or an *ORCS* secondary number. Different physical format versions are all part of a single record series if the information content remains the same, with only the physical format varying. For example, there may be a paper (or "hardcopy") version and a microfilm version of the same series.

When records are held in several different physical formats each version is identified and scheduled under the same *ORCS* secondary, unless the versions do not contain identical information or retention schedules vary. In those cases, the physical formats have separate secondaries, with the format identified in the secondary title rather than in a qualifier. The physical format designation is expressed as a qualifier under the secondary title. Retention periods are specified for each physical format designation, unless the primary's default retention periods apply. In the sample primary, the Extraterrestrial Registration System (secondary -30) is identified in a qualifier as an electronic database.

Some physical format designations used in *ARCS* and *ORCS* are: paper, microfiche, microfilm, computer output microfiche (COMfiche), computer output microfilm (COM), electronic database, electronic records, and optical disk.

A physical format designation is not used for the purpose of designating records in "special media" (sound recordings, audio-visual materials, maps, photographs, etc.). Information about special media is conveyed, instead, in an "(includes)" qualifier or in the paragraph of the scope note beginning "Includes" or "Record types include". All the records in a file are covered by the same retention schedule, regardless of media. Related information in an electronic database is subject to the same schedule; for example, in the sample primary, registration information in the ERS (secondary -30) concerning a specific extraterrestrial can be purged when the relevant extraterrestrial registrant case file (under secondary -20) becomes inactive.

*NOTE: ORCS approved prior to 2000 may contain secondaries with physical format qualifiers with different retention schedules.*

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### 2.11 **Vital Records Flags**

Vital records are those containing information essential to the functioning of government during and after a disaster, and essential for preserving the rights of citizens (see glossary for more detailed definition).

BC Archives recommends that the vital records (VR) of a ministry or agency be flagged within a records classification system. The flag is placed in the left-hand column, directly in front of the secondary that it qualifies. In the sample primary, the Extraterrestrial Registration System (secondary -30) is flagged as a vital record.

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### PART 3

## ORCS AND AN EFFECTIVE RECORDS MANAGEMENT SYSTEM

### 3.1 The Purpose of ORCS

ORCS is a standard classification system for operational records. It is a system for the identification and management of operational records regardless of physical format (paper files, microfilm, optical disk, etc.) or media (maps, photographs, videotapes, etc.). It helps you find the information you need, when you need it, at the least possible cost. ORCS also provides a framework to manage the retention and disposition of records. With ORCS you can identify and preserve the essential and dispose of the valueless in a timely fashion.

ORCS integrates three vital records management concepts into one comprehensive management plan for your operational records. ORCS is organized to serve as a retrieval aid, a records classification system, and a records retention and disposition schedule.

A records schedule is a timetable describing and governing the lifespan of a record from the date of its creation through the period of its active and semi-active use, to the date of its disposition, either by destruction, transfer to the custodianship of the government archives, or removal from the control of the Government of British Columbia.

The records schedules incorporated into ORCS identify records of permanent value; protect the operational, audit, legal, and fiscal values of all records; and permit the routine, cost-effective disposition of inactive records.

### 3.2 Records and Recorded Information

The *Document Disposal Act* (RSBC 1996, c.99) establishes approval requirements for the retention and disposition of records and recorded information. An ORCS is approved under the provisions of the *Document Disposal Act* and describes types of operational records and specifies their retention periods.

The *Document Disposal Act* uses the term "record" as defined in the *Interpretation Act* (RSBC 1996, c. 238, s. 29). Record is defined broadly to include all recorded information regardless of physical format or media:

"Record" includes books, documents, maps, drawings, photographs, letters, vouchers, papers and any other thing on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise.

This definition applies to all recorded information created, kept, used, or filed by the ministries, commissions, boards, and other institutions of the Executive Government of British Columbia to which the *Document Disposal Act* applies.

The *Document Disposal Act* establishes procedures for the approval of the records schedules and classification systems developed by BC Archives, government ministries,



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and other government agencies. This *ORCS* was reviewed by BC Archives staff, your executive, the Public Documents Committee, and the Select Standing Committee on Public Accounts (commonly called the Public Accounts Committee). It was then approved by resolution of the Legislative Assembly. That resolution established this *ORCS* as the retention and disposition schedule for the operational records of the Consumer Taxation Branch. This means that this *ORCS* is a legally binding document.

### **3.3 An Effective Records Management System**

An effective records management system has five essential elements to aid retrieval and maintenance:

- the classification and scheduling system
- the file list
- finding aids (indexes and cross-reference guides)
- filing and maintenance procedures
- boxing and transfer instructions

### **3.4 The Classification System**

A standard classification system such as *ORCS* is the cornerstone of an effective records management system. The classification gives an indication of what records are created and used by the ministry or agency and how the records are placed within a records system. The sections, primaries, scope notes, and secondaries of *ORCS* not only indicate standard classification and filing categories, but also aid access and guide retrieval.

*ORCS* is organized to facilitate records classification, retrieval, retention, and disposition. It is a block numeric records classification system based upon the federal government's model for the development of classification systems.

*ORCS* is a classification system based upon function and subject. Each functional or subject grouping of records is assigned a unique five-digit number which is called a primary number and is the system's main building block. This number is used to classify all information related to a subject or function, regardless of physical format.

Primaries which form a logical group of related subjects or functions are assigned sequential numbers in what is called a primary block. Each block contains primary subjects subordinate to the major function of the block.

Primaries are arranged in alphabetical order by title, except for the first primary within a section or primary block. The first primary is the general or "section default" primary and contains records of a general nature relevant to the entire section or primary block. The numerical arrangement of the section or primary block is sufficient to permit expansion and amendment.

A primary may cover a variety of types of records or files, such as policy and procedures, general and routine files, subject files, and case files. Each type is designated by a secondary number. Secondary numbers describe and delineate specific types or series

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of records. When a greater detail of files is required for any subject, the subordinate files may be coded.

A secondary may cover records created in various physical formats (such as paper, microfilm, microfiche, and optical disk) and media (such as maps, photographs, videotapes). Records in different physical formats may contain the same information but be scheduled differently (for example, the paper and microfilm versions of the same file). Records in different media often contain different information but are filed and scheduled together (for example, textual records and photographs concerning the same building).

A secondary may be flagged for special access and preservation considerations, as a Personal Information Bank (PIB), Public Use Record (PUR), or a Vital Record (VR); see explanations of these terms in 2.8 and 2.11.

For a detailed analysis of primaries and secondaries, see Part 2, "How to Read a Primary."

The classification system is the basis for other finding aids, such as file lists and indexes. *ORCS* describes all of the operational records which might exist in an office responsible for the functions covered by the *ORCS*. The file list documents those files that have actually been opened. See 3.5 and 3.6 for discussions of file lists and other finding aids.

### **3.4.1 Staff Responsibilities and Procedures**

BC Archives recommends that each staff member be responsible for classifying documents which he or she creates. This includes recording the complete primary and secondary number on the top right hand corner of the document before it is printed, photocopied, filed, or distributed. Over time, your correspondents will begin to quote your file number on return mail and less incoming mail will require classification.

BC Archives also recommends that the staff member responsible for opening, logging, and distributing incoming mail classify all incoming mail before it is distributed to the addressee. If that individual is unable to classify an individual item, he or she should refer it to the recipient for a primary and secondary number.

Each staff member is encouraged to organize working papers according to *ORCS*.

One individual within each filing area should have overall responsibility for the central filing system, ensuring that filing procedures, file lists, and finding aids are accurately maintained. He or she will liaise with the staff member responsible for procuring records equipment and supplies. This individual will also check classifications assigned by others and, in the event of amendments, will update the mail logs, file lists, etc.

### **3.4.2 Classifying Records**

It is important to be consistent in assigning primary and secondary numbers, as filing and retrieval is dependent upon the classification number assigned to a document.

BC Archives recommends that a memo deal with only one subject. Occasionally, it may be necessary to photocopy a document which deals with more than one subject, place it

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on two or more files and cross-reference it appropriately. If the document has more than one page, only photocopy the first page and cross-reference it to the location of the complete document.

Records are classified based upon how they will be referenced and retrieved. In order to select a classification number, first read and understand the document. The subject is not always obvious. When the document deals with more than one subject and you are having difficulty classifying it, think about where someone other than yourself would look first for the information.

When classifying the document, use the alphabetic subject index and/or the broad subject approach to find the appropriate secondary. Remember that the secondary relates to the subject and purpose of the document and not necessarily the sender or recipient.

a) Alphabetic Subject Index

To use the index, think of various subject terms which describe the record. Look under that term or synonyms in the index. Locate a number, and then refer to that primary block in the classification system to ensure that the number is the best possible one. Reading the primary scope notes will clarify whether or not a document should be classified in a given primary. Often the cross-references listed below the scope note will lead to a more appropriate primary. If the appropriate classification proves difficult to locate, you may want to contact your Records Officer and suggest an update to the index. For a discussion of the index, see 2.4.

b) Broad Subject Approach

When it is difficult to describe a document in subject terms, decide under which of the main primary headings the record is most likely to fall. Turn to the list of primaries for the most relevant ORCS section, pick one or more primaries which might be applicable and then browse through those primaries, reading scope notes and reviewing secondary numbers and titles. Choose the most appropriate primary and secondary and classify the document accordingly.

### 3.5 The File List

The file list is a listing of every file created by or currently in use within an office. An accurate file list is an essential tool, as it documents the creation and existence of government records. It assures the integrity and authenticity of records and may serve as legal evidence.

The file list is vital to ORCS and is a primary tool for the retrieval, control, and maintenance of records. The *Administrative Records Classification System (ARCS)* specifies that file lists will be maintained and classified under ARCS 423 "Records Management - File Control". ARCS 423-03 classifies current lists covering both operational and administrative files.

The file list is also a ready retrieval guide. For the frequent user, it indicates which files have been opened and quickly directs the user to the proper primary and secondary. If a

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file does not appear on the current file list, a file may be opened under the appropriate primary and secondary. File lists should be regularly updated.

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### 3.6 **Other Finding Aids**

A wide variety of finding aids may be created and used to facilitate retrieval and classification of operational records. These include subject and keyword indexes, automated retrieval systems, file tracking systems, and lists of case file codes and corresponding titles.

Offices may also develop indexes to meet special needs, including subject cross-reference indexes, automated keyword indexes, proper name indexes, geographic location indexes, etc. The indexes themselves are classified in *ARCS* 423-05. Please note that they are selectively retained by the government archives.

The index included with this *ORCS* contains an alphabetical listing of primary and secondary subjects, frequently used terms, organizations, form titles or numbers, etc. This index is the main access point by which the user may quickly locate a subject and the appropriate primary. For commonly used subjects or forms, the index allows rapid access into the classification system in order to determine a primary number.

As a further aid in the retrieval and classification of administrative and operational records, BC Archives provides *ARCS Online* web site links to lists of standard codes compiled by various ministries and agencies of the British Columbia Government. For information about using coded series, see 2.6.4. For guidance in developing codes, see *ARCS* Appendix A.

### 3.7 **The Scheduling System**

An essential element of *ORCS* is the retention and disposition schedule. This schedule is based on the concept that records have a three-stage life cycle.

During the “active” stage, records are needed for frequent reference and updates. At this stage, therefore, records are maintained and stored in the offices of the ministry or agency responsible for the records.

During the “semi-active” stage, records are needed for occasional reference and/or for legal, fiscal, or audit purposes. At this stage records are transferred to the off-site storage facilities provided by Records Centre Services, BC Archives (see 3.9 for boxing and transfer instructions).

When records retrieval ceases, and records no longer have any operational, administrative, legal, fiscal, audit, or other primary values, the records become “inactive,” and are ready for final disposition. Based on archival appraisal decisions, the final disposition may be to destroy the records, or to fully or selectively retain them for the government archives.

By retaining records for the retention periods specified in the records schedule, creating offices comply with statutory, regulatory, and policy requirements to maintain certain types of information and data. By disposing of records as specified in the records schedule, creating offices ensure that records of enduring value are preserved for the province, in accordance with Legislature-approved *ORCS*.

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The three stages of the records schedule are expressed in three columns on the right-hand side of the primary page, beside the relevant classification information (primary numbers, titles, and notes). These columns are labelled "A" for active, "SA" for semi-active, and "FD" for final disposition. Appropriate numbers and abbreviations appear in these columns beside the relevant secondaries, indicating what should be done with the records during each stage of the schedule. Notes below the secondaries give any needed explanation and instructions about implementing the schedule.

For further information on the records retention and disposition schedule as it appears in a primary, refer to section 2.4.

### 3.8 **Filing and Maintenance Procedures**

Filing and maintenance procedures are essential to the use and maintenance of any record-keeping system. They are vital to records control. They establish rules for consistency of classification and control of location and access. They provide a set of regular operations for identifying records, incorporating them into the classification system, controlling their use, and disposing of them when no longer required.

The basic activities involved in filing and maintenance are:

- mail management
- sorting
- registration
- classification
- indexing and cross-reference
- location control
- filing
- charge-out
- distribution
- recall and search
- re-filing
- physical maintenance
- purging
- retention and disposition

Requirements for records retrieval, control, and maintenance vary from office to office, and filing and maintenance procedures should reflect these needs. There are a variety of methods and systems which can provide effective operations for these basic functions. Contact your Records Officer for advice.

Use of *ORCS* does not dictate a specific set of procedures for registration, indexing, location, charge-out, etc. Rather, *ORCS* is flexible so that it can fit into a wide variety of record-keeping environments.

To effectively implement and maintain *ORCS*, offices should develop and document records management procedures. Filing and maintenance procedures are classified in *ARCS* 423-00. Your Records Officer can help to develop appropriate procedures for your office.

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### 3.8.1 **File Maintenance**

An ORCS covers many types of operational records stored in various physical formats. The ministry or agency responsible for the records has special needs and requirements for its filing system. Each ministry or agency must establish standards for maintaining their files. The following system of file maintenance works well.

When incoming mail and other records have been classified, they are filed in folders labelled with the complete primary and secondary number and corresponding title.

Government has standardized the use of letter size file folders, paper and filing equipment wherever possible. The purpose of ending the use of legal size files is to reduce government costs by eliminating the necessity of having both legal and letter size papers for records and correspondence. Contact your Records Officer for further information about this important choice.

File folder labels are increasingly generated by records management databases, however it will sometimes be necessary to generate a label manually. Prepare the file folder label with the primary and secondary number on the left and the title on the right. It is not necessary to type the full title in all cases. Type the portions of the title which make the label meaningful. Common sense is used to prepare labels which are concise, yet distinguish files adequately.

The actual file sequence and physical location within the office will be dictated by access requirements and indicated on the file list.

Prepare documents for filing by checking that the primary and secondary number is indicated, paper clips are removed, and duplicate copies of no further value are discarded. Documents should be filed in chronological order with the oldest on the bottom.

In the case of flimsy paper, such as teletype documents and facsimile documents not produced on bond paper FAX machines, photocopy the information onto bond paper prior to filing and discard the flimsy copy. Flimsy paper facsimile documents rapidly deteriorate and the information they contain is lost when this procedure is not followed.

Monitor the files for bulk and when the paper thickness exceeds the scoring on the bottom of the folder, close the full folder and start a new one labelled volume 2, 3, 4, etc. Place a coloured paper as the top document in order to indicate that a file is closed. Indicate on that coloured sheet the date range and where future information will be filed. Related volumes are stored together while they are active, and older ones are placed in semi-active storage when their active retention period expires. If multi-volume sets are frequently opened under a single classification, this may indicate the need to create new, more specific classifications.

Where possible, sheets should be fastened in the file folder. When this is not possible or for ease in culling files at the end of the year, BC Archives recommends attaching documents to a file back sheet. The file back should be labelled with the fiscal or calendar year and classification number. Use a closed file notice for each file back when the file is closed and mark on it the method and date of final disposition (e.g., "for DE on 1 April 1999"; "for SR on 1 January 2010"; "for FR on 1 April 2001").

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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Minimize misfiling in the following ways:

- keep file labels legible and simple
- maintain 3-4 inches of free space on each file shelf or drawer
- place papers in folders so they do not go beyond the scoring on the folder or cover the file label
- write the correct file number or heading on each document or underline it if it appears in the text

### 3.8.2 File Circulation

To avoid loss of files, especially when numerous staff refer to the same records, use circulation or "out" cards when removing a folder from the cabinet. Write the borrower's initials on the out card. Only remove papers for photocopying and return the papers to their original location in the file. Return files promptly after use.

When photocopies are made for use as working papers, mark them clearly as a "copy" with a stamp which uses a colour of ink other than black.

### 3.9 Boxing and Transfer Instructions

The records schedules contained in ORCS specify the active, semi-active, and inactive phases of the life cycle of the record and provide for the efficient and systematic transfer of semi-active and inactive records to the off-site storage facilities provided by Records Centre Services, BC Archives. Each office should document instructions and procedures for the regular boxing and transfer of records to off-site storage. (For further discussion of records scheduling, refer to 2.4 and 2.7.)

In some cases the records schedule will provide for the immediate destruction of records when they are no longer active. In this case, contact your Records Officer. The Records Officer can provide you with information about the availability of recycling and/or destruction services. Use appropriate forms and procedures as instructed by your Records Officer and **notify your Records Officer before any destruction of records occurs.**

To identify records suitable for boxing, review the files against the ORCS schedules annually and determine what operational records have become semi-active or inactive during the past year. If your office uses an automated database to track files, it may be possible to generate this list automatically. When the list is ready and records are boxed, contact your Records Officer to report that you have semi-active or inactive scheduled operational records which are ready for transfer. Your Records Officer will then request off-site storage and retrieval services from Records Centre Services.

If accumulations of active records produce space problems in office areas before the annual review, contact your Records Officer.



## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### 3.9.1 Accession Numbers

Records Centre Services issues and tracks all accession numbers. An accession number is a number identifying a group of records to be transferred, and is used to label, transfer and store records. Each box within an accession is given a unique box number by adding sequential numbers, beginning with number one, to the accession number. The full number must appear on the label of each box.

For the purposes of illustration, we will use 91-0123 as an example of an accession number. No office should use it to prepare records for transfer!

Box Number: 91-0123-01

91-0123 = the accession number issued by Records Centre Services  
-01 = the first consecutive box number in accession 91-0123

There are two types of accession numbers: one-time and ongoing.

#### a) One-time Accession Numbers

A one-time accession number is used by a single office for a one-time transfer of records to Records Centre Services. For further information about one-time accession numbers, contact your Records Officer.

#### b) Ongoing Accession Numbers (OANs)

BC Archives may establish ongoing accession numbers for categories of administrative or operational records which can be transferred to off-site storage or archival custody year after year. The purpose of an OAN is to group together the same type of records from the same office, and facilitate transfer of those records. The OAN for a category of records must only be used for future transfers of the same type of records.

The "NOTE" format indicated below is used in ORCS to annotate secondary numbers and titles to which an OAN applies.

NOTE: The OPR will store [SECONDARY TITLE ] under  
ongoing RCS accession number 91-0123.

If 91-0123 were a real OAN, the office to which it was issued would use it for a specific record series or category of records. Accession number 91-0123 is reserved for use by the same office for the same record series until box number 9999 is reached. Then, please ask your Records Officer to obtain a new OAN from Records Centre Services.

An ongoing accession number differs from a one-time number in that box numbers within an accession are always consecutive. For example, if box numbers 91-0123-1 to 91-0123-10 were transferred in July 1991 and ten more boxes were ready for transfer in October 1992, the box numbers used in October 1992 would begin with the next unused number (i.e., in October 1992 numbers 91-0123-11 to 91-0123-20 would be used).

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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The OAN uniquely identifies the transferring office and the category of records which may be transferred as part of the accession.

If several offices are responsible for transferring records of the same type to semi-active storage or archival custody, each office will be assigned its own OAN. Other special arrangements may be made in consultation with your Records Officer and Records Centre Services.

c) Ongoing Accession Numbers for Consumer Taxation Branch

In this ORCS, ongoing accession numbers have been established for the following categories of OPR records. The accession numbers are based upon semi-active retention periods and final disposition recommendations. The Records Officer is responsible for maintaining and updating the list of ongoing accession numbers relating to this ORCS.

<b>OAN</b>	<b>Primary and Secondary No.</b>	<b>Primary and/or Secondary Title</b>	<b>SA</b>	<b>FD</b>
91-0007	41500-13	Social service and hotel room tax return batches	3y	DE
91-0302	41820-30	Pre-TACS consumer tax audit and inspection files	11y	DE
91-0374	41460-40	Vendor and operator paper files - pre-TACS	5y	DE
91-0408	41600-25	Pre-TACS consumer tax refund claims	7y	DE

For further information about ongoing accession numbers and lists of the numbers, contact your Records Officer.

d) Procedure for Closing Pre-TACS Active Vendor and Operator Paper Files

Active vendor and operator paper files created before the implementation of the Taxpayer Administration, Compliance and Services (TACS) system in January 2001, have been transferred to a storage facility until they may be closed.

These files are closed in two ways:

1. Files that are recalled to the branch from storage (e.g., for review, audit or investigation) are scanned and reclassified under secondary 41500-12.
2. Files that are not recalled from storage, but contain a close of business notification, are closed at three-year intervals, and reclassified under secondary 41460-40. Staff rebox the closed files under ongoing accession number 91-0374.

## **OPERATIONAL RECORDS CLASSIFICATION SYSTEM**

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### **3.9.2 Transfer of Records to Off-Site Storage**

Records Centre Services manages off-site storage for all records having a scheduled semi-active retention period, and for all inactive records scheduled for selective or full retention. Contact your Records Officer if you have concerns about the following:

- if a records schedule does not provide for semi-active storage for a record series which, in your opinion, requires it
- if a records schedule does not provide for the archival retention of a record series which does, in your opinion, have evidential or historical value, or
- if you require off-site storage for active records.

#### **a) Arranging Boxes**

Organize records for transfer as follows: (These guidelines are based on the *ARS 517 "Authority to Apply Approved Schedule" Standards and Orientation Guide*).

1. Do not put files covered by different retention and disposition schedules (*ARCS* - 100001 or *ORCS*) in the same box.
2. Box records scheduled for destruction (DE) separately from records scheduled for selective retention (SR) or full retention (FR).
3. Box SR records separately from FR records. Contact your Records Officer if your office does not generate a sufficient volume of records to allow for full separate boxes.
4. If records have no scheduled semi-active retention period and a scheduled final disposition of SR or FR (e.g., SO, nil, SR), box them separately from all other records. Arrange the files within the box by primary and secondary number. Contact your Records Officer if your office does not generate a sufficient volume of records to allow for full separate boxes.
5. Place records of the same or similar retention periods and date ranges in the same box.
6. Whenever possible, box records of the same type together (e.g., case file series or large subject file series should be boxed together).
7. If records have different semi-active retention periods, box first by retention period and then within retention period by primary and secondary numbers.

#### **b) Box Numbering**

Arrange and number boxes that have similar classifications, date ranges, retention periods and final dispositions consecutively according to the date range of the records (e.g., accounts payable, fiscal year 1994/95 in boxes 1 & 2; accounts payable, fiscal year 1995/96 in boxes 3 & 4; accounts payable, fiscal year 1996/97 in boxes 5 & 6).

## **OPERATIONAL RECORDS CLASSIFICATION SYSTEM**

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### c) Boxes With Varied Classifications, Retention Periods And Date Ranges

Please consult with your Records Officer when records within a box have varying classifications, retention periods and date ranges.

Records Centre Services provides off-site storage for all inactive records scheduled for selective or full retention. If a records schedule does not provide for the archival retention of a record series which does, in your opinion, have historical, archival, or other residual values, contact your Records Officer to propose that the schedule be amended.

### **3.10 Freedom of Information and Protection of Privacy**

The purpose of the *Freedom of Information and Protection of Privacy Act* (RSBC 1996, c. 165) is to ensure that the public has the right to access government records and to protect personal information about an individual from unauthorized collection, use or disclosure by public bodies. That legislation affects the design, development, retention scheduling, and implementation stages of all operational and administrative records classification systems.

To determine whether your records are outside the scope of the legislation, whether your records contain personal or confidential material, and what procedures for information disclosure exist within your ministry or agency, contact your Director/Manager of Information and Privacy. If you have questions specific to file operations or procedures, contact your Records Officer. For information about FOI notes in the *ORCS*, see 2.8.

### **3.11 Electronic Records and the Information System Overview**

Information that has been created, collected, maintained and/or retained by a government ministry or agency is classified and scheduled within *ORCS*, regardless of media or physical format. The additional technical information required for the scheduling of electronic records is documented using the standard format for the Information System Overview (ISO) and Information System Overview for an Subsystem (ISOS). See the ISO section of this *ORCS*.

The Information System Overview (ISO) serves three main purposes:

- to provide a high-level description of the function and information content of the system, in other words a map of the data managed by the system and the major stages through which it flows while being processed;
- to document the records-keeping context of the system by identifying how the system and related records are classified in the *ORCS*;
- it may be used to schedule the electronic system by indicating when its active life ends and what the final disposition will be.

Electronic records (that is, the records created and maintained on an electronic system) are scheduled as secondaries like all other forms of records, as well as being documented in the ISO. An electronic system may be scheduled in the Information System Overview Section, and also may be included under the primary covering the

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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function or activity to which it relates; for example, the Extraterrestrial Registration System (ERS) appears as secondary -30 in the sample primary. A system related to functions covered by an entire section of the *ORCS* will appear in the section default primary, or if it relates to the entire *ORCS*, in the *ORCS* default primary. Information in the database relating to specific entities is covered by the schedules relating to the relevant case files; for example, the registration information in the ERS concerning a specific extraterrestrial can be purged when the relevant extraterrestrial registrant case file (under secondary -20) becomes inactive.

Electronic mail (or "e-mail") should be classified and filed under the secondaries covering the relevant functions and activities. For further information on e-mail, see special schedule 102903 in the *ARCS* manual.

### 3.12 **Implementation of ORCS**

Each ministry, government agency and Crown corporation has a designated officer responsible for implementing and coordinating records management procedures. This records officer, often called the Ministry Records Officer (or MRO) or Corporate Records Officer (CRO), should be contacted for further information whenever necessary. If you cannot determine who your Records Officer is, call BC Archives at 387-1321.

The Records Officer plans and coordinates the implementation of *ORCS*. The eight requirements for implementation and maintenance of *ORCS* are:

1. Executive support.
2. A records management policy.
3. An implementation and training plan.
4. Designated responsibilities for implementation and maintenance of *ORCS*.
5. Designated offices of primary responsibility for types of operational records requiring multiple levels of retention.
6. Training in *ORCS* and general records management for support staff in a training program established by your Records Officer.
7. Established procedures for the storage and retrieval of semi-active records and disposition of inactive records.
8. Established maintenance, review, and update procedures under the administration of the Records Officer.

### 3.13 **Advisory Services**

BC Archives provides limited advisory services to assist records officers with the implementation and maintenance of *ORCS*. Your Records Officer is available to help you establish efficient filing procedures and effective records administration. Other services which may be provided by your Records Officer are as follows:

- project planning and coordination assistance
- file conversions
- a records management training program
- selection of filing equipment and supplies

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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- assistance with retrieval systems, indexes, file tracking, and active records control
- off-site storage and retrieval of semi-active records
- disposition of inactive records
- transfer of permanently valuable records to archival custody
- automation of records management functions

### 3.14 **Amendment and Update of ORCS**

Maintenance of *ORCS*, including the use of primaries and secondaries, is a joint responsibility of the records holder and the Records Officer.

Effective maintenance depends upon:

- trained records staff
- documented policies and procedures
- coordination and review by the Records Officer
- designated responsibilities for:
  - records classification
  - maintenance of indexes and file lists
  - other record and file operations

BC Archives maintains the master edition of this *ORCS* and is responsible for administering the amendment and review process. The Records Officer is responsible for advising BC Archives of proposed amendments. Amendments take effect upon the approval of the Legislative Assembly. Distribution of amendment pages and implementation of amendments is a responsibility of the ministry or agency.

Filing instructions and explanations of changes accompany the distributed amendments. After updating the *ORCS*, insert the instructions behind the Register of Amendments, located at the front of the *ORCS* manual. Date and sign the Register of Amendments.

Offices should refer proposals for new primaries and secondaries or other suggested changes to their Records Officer, who will in turn refer them to BC Archives. Proposals will be jointly reviewed by BC Archives staff and the Records Officer. While awaiting formal approval, "interim secondaries" may be established. These must be different from any existing secondary numbers and titles. Include records covered by interim secondaries in file lists, and highlight them on the Records Officer's copy of each file list. Once interim secondaries are approved, they will be included in future editions of the *ORCS*.

Changes in the status of primaries, secondaries, and scope notes will be highlighted on the far left of each relevant primary page, in two ways:

- || Double vertical bars indicate a proposed change at the primary or secondary level or to a scope or explanatory note. Proposed changes may be used for classification purposes, but require the approval of the Legislative Assembly before they may be used for records disposition actions.

## **OPERATIONAL RECORDS CLASSIFICATION SYSTEM**

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- A bullet indicates a change at the primary or secondary level which has been approved by the Legislative Assembly.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A      SA      FD

### SECTION 1

#### CONSUMER TAXATION

##### PRIMARY NUMBERS

4 1 0 0 0 - 4 1 9 9 9

Section 1 covers records relating to the province's consumption taxes under the *Social Service Tax Act* (RSBC 1996, c. 431), *Hotel Room Tax Act* (RSBC 1996, c. 207), *Motor Fuel Tax Act* (RSBC 1996, c. 317), *Tobacco Tax Act* (RSBC 1996, c. 452), and *Horse Racing Tax Act* (RSBC 1996, c. 199). This includes records relating to: motor fuel and tobacco tax collector registration and reporting; tax exempt sales of motor fuel and tobacco; social service and hotel room taxpayer registration, reporting, and close of business; social service tax due on boat, aircraft and manufactured home sales; horse racing tax administration; collection of outstanding consumption taxes until 2002; refund claim verification, approval and payment; audit and inspection of taxpayers' records; investigations of allegations of wilful non-payment of tax; appeals to the minister and the courts until 2002; performance measurement; and tax payment processing.

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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



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A      SA      FD

SECTION 1

41000 - CONSUMER TAXATION - 41999

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41200 HORSE RACING TAX

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41900 TAXPAYER SERVICES

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A      SA      FD

41000      CONSUMER TAXATION - GENERAL

Records not shown elsewhere in the consumer taxation section which relate generally to the province's consumption taxes under the *Social Service Tax Act*, *Hotel Room Tax Act*, *Motor Fuel Tax Act*, *Tobacco Tax Act*, and *Horse Racing Tax Act*.

Consumer taxation bulletins, brochures, notices, and web sites (classified under secondaries -02, -03, and -04) provide information on the application of these taxes.

Record types include correspondence, bulletins, brochures, notices, reports, and web sites.

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

Unless otherwise specified below, the ministry OPR (Consumer Taxation Branch) will retain these records for:

FY+6y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00	Policy and procedures	- OPR	<u>SO</u>	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>

FR = The government archives will fully retain policy and procedure files created by offices having responsibility for policy and procedure development and approval, unless otherwise noted under a primary. These records have evidential value.

-01	General		FY+1y	nil	DE
-02	Consumer taxation bulletins, brochures, and notices		SO	nil	FR

OPR = Customer Services Branch

FR = The government archives will fully retain consumer taxation bulletins, brochures, and notices because they provide a history of taxation issues over time and the manner in which the ministry communicates about them with clients. One copy of each bulletin, brochure

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A      SA      FD

41000      CONSUMER TAXATION - GENERAL (continued)

or notice will be printed when it is completed or significantly updated, and boxed with other records for transfer to the archives.

-03      Consumer taxation internet web site      SO      nil      DE

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/ctb](http://www.rev.gov.bc.ca/ctb)) provides information about British Columbia's social service tax (i.e., provincial sales tax [PST]), hotel, motel, and bed and breakfast room tax, tobacco tax, fuel tax and horse racing tax. It provides links to publicly released tax bulletins, brochures and notices (classified under secondary -02) and related legislation and forms. 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*.

-04      Consumer taxation intranet web site      SO      nil      DE

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

(continued on next page)

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A      SA      FD

41000      CONSUMER TAXATION - GENERAL (continued)

relevant schedules have elapsed and/or the documents have been classified elsewhere.

NOTE: This web site provides reference material for Consumer Taxation Branch staff, including new rulings, staff news, policy and procedure manuals, and summaries of court cases. 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*.

-05      Revenue divisional/branch annual statistical reports      SO      nil      FR

OPR = Business Management Services Branch

FR = The government archives will fully retain revenue divisional and branch annual statistical reports because they provide high-level documentation of the history of government taxation programs. When each report is completed and printed, one copy will be printed and boxed with other records for transfer to the archives.

NOTE: Since 2001 these reports have included statistical information taken from the Information Warehouse classified under primary 41020.

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A      SA      FD

41020      CONSUMER TAXATION - INFORMATION WAREHOUSE (IW)

Records relating to measuring the performance of the consumer taxation program, as well as identifying areas for periodic consumer taxation audits and inspections using the Ministry of Provincial Revenue Information Warehouse (IW).

Record types include correspondence, statistical data, and reports.

For data exchange agreements, see *ARCS* primary 146.  
 For the Information Warehouse Information System Overview (ISO), see the ISO section.  
 For the Taxpayer Administration, Compliance and Services (TACS) ISO, see the ISO section.

Unless otherwise specified below, the ministry OPR (Business Management Services Branch) will retain these records for:

FY+6y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General		FY+1y	nil	DE
-02	Consumer taxation IW data - income tax (electronic records)				

NOTE: The income tax data consists of goods and services tax (GST) and T2 corporation income tax return data, which is received annually by file transfer protocol (FTP) from the federal government.

-03      Consumer taxation IW data - liquor purchased (electronic records)

NOTE: Liquor purchase data is used for identifying businesses for periodic audits and inspections. It is received monthly by FTP from the Liquor Distribution Branch.

-04      Consumer taxation IW data - manufacturer directory (electronic records)

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A      SA      FD

41020      CONSUMER TAXATION - INFORMATION WAREHOUSE (IW)  
(continued)

NOTE: The directory is loaded from an Excel spreadsheet received from the Workload Development Section.

PIB	-05	Consumer taxation IW data - TACS (electronic records)	SO	nil	DE
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SO = when replaced by next load

NOTE: The data consists of snapshots of taxpayer data loaded monthly from TACS.

	-06	Consumer taxation IW reports (electronic records) (includes annual, monthly and quarterly reports)	FY+9y	nil	DE
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10y = The ten-year retention period provides sufficient data for analysis and reviewing trends.

NOTE: Branch and divisional annual statistical reports, which contain numerical data taken from the IW and include explanatory text, are classified under secondary 41000-05.

	-07	Consumer taxation IW reports - ad hoc (electronic records)	SO	nil	DE
--	-----	---	----	-----	----

NOTE: These reports are created by users (usually managers) using established parameters. They are retained on their computers until no longer required for reference purposes.

PIB	-08	Consumer taxation IW reports - productivity (electronic records)	FY+1y	nil	DE
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2y = The two-year retention period provides sufficient data for analysis.

NOTE: These reports document program area productivity. They are summarized in the annual reports.

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A      SA      FD

41040      CONSUMER TAXATION - ISSUES MANAGEMENT

Records relating to researching and formulating recommendations on topical consumer taxation issues, as well as providing interpretations of the consumption tax statutes and researching and recommending legislative amendments.

Record types include correspondence, briefing books, manuals, reports, and other types of records as indicated under relevant secondaries.

For agreements, see *ARCS* primary 146.  
 For communication activities, see *ARCS* primaries 295 to 338.  
 For legal opinions, see *ARCS* secondary 350-25.  
 For the legislative program, see *ARCS* secondary 135-04.  
 For orders in council, see *ARCS* secondary 135-35.  
 For the Taxpayer Administration, Compliance and Services (TACS) ISO, see the ISO section.

Unless otherwise specified below, the ministry OPR (Administrative Policy and Legislation Branch) will retain these records for:

FY+6y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General		FY+1y	nil	DE
-02	Consumer tax briefing books for the minister (covers binders) (arrange chronologically)		SO	nil	FR

FR = The government archives will retain consumer tax briefing books for the minister because they document advice to the minister regarding consumer tax policy and legislative development. Under the provisions of full retention, copies of legislation kept for reference in these books will be removed and destroyed before the records are boxed and sent off-site.

(continued on next page)

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A      SA      FD

41040      CONSUMER TAXATION - ISSUES MANAGEMENT (continued)

NOTE: These briefing books, which date back to 1994, are produced annually in order to brief the minister on consumer taxation issues and recommended legislative changes, and to obtain his/her approval on proceeding with identified changes.

-03      *Consumer Tax Interpretation Manual (TIM)*      SO      nil      SR  
(paper and electronic records)

SR = The government archives will selectively retain the *TIM* manual because it documents the policies, procedures and guidelines followed by government staff managing consumer taxation programs. Because updates to *TIM* are constant but minor, and are also documented in consumer tax interpretation/ruling files (secondary -20), it is not necessary to fully retain this manual.

Branch staff will print one copy of *TIM* when this *ORCS* is approved, and thereafter in every year ending in zero, and box it with other records for transfer to the government archives. The legislation, regulations, bulletins and notices provided on *TIM* will not be printed out, as they are available elsewhere.

Electronic versions of *TIM* may be destroyed after each update

-20      Consumer tax interpretation/ruling files      SO      nil      FR  
(includes correspondence, research papers, issue papers, copies of briefing notes and minister's letters, and may include photographs)  
(arrange by act, then section)

FR = The government archives will fully retain consumer tax interpretation/ruling files because they document significant, often precedent-setting, decisions about the application and interpretation of the province's consumption taxes since the inception of the social service tax in 1948. These files comprise a record of the history of the *TIM*.

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A      SA      FD

41040      CONSUMER TAXATION - ISSUES MANAGEMENT (continued)

NOTE: This secondary covers inquiries received from taxpayers and internal government officials that require an interpretation of the legislation or result in a ruling.

NOTE: The incoming inquiry letters and outgoing responses (which are classified under this secondary) are also scanned to the Enforcement Decision Support (EDS) component of TACS for the benefit of other program areas (e.g., auditors). Those images are covered by secondary -40.

-30	Consumer tax issue files (arrange by issue)	SO	nil	FR
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SO = upon resolution, cancellation or abandonment of the issue, and when no longer required for reference purposes

FR = The government archives will fully retain consumer tax issue files because they document a variety of significant taxpayer concerns that are resolved under existing legislation.

NOTE: Files with resolved issues that result in a ruling or new interpretation of the legislation are reclassified under secondary -20.

NOTE: Issues addressed in these files include: the children's clothing tax exemption, penalty and interest charge comparisons with other jurisdictions, and taxation issues involving leaky condominiums, First Nation exemptions, out-of-province contractors, flea markets and the underground economy.

-40	EDS consumer tax inquiries (EDS = Enforcement Decision Support component of TACS) (electronic data and electronic images) (arrange by EDS number)	FY+13y	nil	DE
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(continued on next page)

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A      SA      FD

41040      CONSUMER TAXATION - ISSUES MANAGEMENT (continued)

14y = The 14-year retention period ensures that a ruling letter that is relevant to an audit is retained as long as audit and inspection records classified under secondary 41820-20.

NOTE: The data and images are currently on the EDS component of TACS, which has not yet been programmed to provide for this retention period.

NOTE: This secondary covers the digitized images of the incoming inquiry letters and outgoing responses that are classified under secondary -20, as well as related staff comments.

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A SA FD

41100 CONSUMPTION TAX COLLECTION (PRIOR TO 2002)

Records relating to the collection of outstanding taxes under the Social Service Tax Act, Hotel Room Tax Act, Motor Fuel Tax Act, Tobacco Tax Act, and Horse Racing Tax Act that closed prior to 2002. The collection of outstanding consumption tax since 2002 is covered in the Taxation Revenue Collections ORCS.

The collection of outstanding consumption taxes is supported by automated processes. Taxpayer Administration, Compliance and Services (TACS) initiates the collection process by generating a notice of assessment. Failure to respond to the notice may involve collection activity 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. These 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.

Record types include correspondence, land title liens, reports, forms, and other types of records as indicated under relevant secondaries.

For the collection of outstanding consumption taxes since 2002, see the Taxation Revenue Collections ORCS.

For the Personal Property Registry (PPR) system, see the records of the Ministry of Finance.

For the TACS Information System Overview (ISO), see the ISO section.

For tax collection reports generated by the Information Warehouse (IW), see secondaries 41020-06, -07, and -08.

Unless otherwise specified below, the ministry OPR (Consumer Taxation Branch) will retain these records for:

FY+6y nil DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO nil DE

-00 Policy and procedures (includes the electronic consumer tax collections policy and procedures manual)

- OPR SO 5y SR
- non-OPR SO nil DE

(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
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A      SA      FD

41100      CONSUMPTION TAX COLLECTION (PRIOR TO 2002) (continued)

SR = The government archives will selectively retain the consumer tax collections policy and procedures manual because it documents the policies and procedures followed by government staff engaged in collecting outstanding consumption taxes. Because minor updates to this manual accumulate over time, it does not need to be fully retained.

Branch staff will print one complete copy of the manual when this *ORCS* is approved, and box it with other records for transfer to the government archives.

Electronic versions of the manual may be destroyed after each update.

-01	General	FY+1y	nil	DE
-02	Consumer tax collection legal opinion manual (electronic records)	SO	nil	SR

SR = The government archives will selectively retain the consumer tax collection legal opinion manual because it documents the interpretation and application of legal opinions when collecting outstanding taxes. Branch staff will print one complete copy of the manual when this *ORCS* is approved, and box it with other records for transfer to the government archives.

Electronic versions of this manual may be destroyed after each update.

NOTE: This manual provides interpretations of legal opinions that apply to the collection of consumer taxes. Although the original legal opinions (which were provided by ministry legal counsel) are not reproduced in the manual, the date and author are indicated.

-03	Consumption tax collection search request forms (includes part two of the form [i.e., pink copy])	FY+6m	nil	DE
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A      SA      FD

41100      CONSUMPTION TAX COLLECTION (PRIOR TO 2002) (continued)

18m = Office of the Auditor General auditors require these records to be retained for six months following the end of the fiscal year.

NOTE: These two-part forms are used to document taxpayer assets, banking information, etc., which may be useful in the recovery of overdue taxes. Part one of the form is given to collectors or court bailiffs.

-04      Consumption tax collection write-off reports (arrange chronologically)      SO+1y      6y      DE

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 printed and signed-off by staff members who have the authority to write-off these debts. They are generated by TACS.

NOTE: 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.

-05      Personal property lien confirmations (arrange chronologically)      SO      nil      DE

SO = upon receipt

NOTE: Collection staff register liens directly on to the Ministry of Finance's Personal Property Registry (PPR) system, and enter the lien registration number, lien date, and lien amount to the taxpayer's account on TACS. The PPR system automatically generates the confirmations when a lien is registered. The confirmations are not required for operational purposes.

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		<u>A</u>	<u>SA</u>	<u>FD</u>
41100	<u>CONSUMPTION TAX COLLECTION (PRIOR TO 2002)</u> (continued)			
-06	Pre-TACS collection accounts receivable COMfiche (COMfiche = computer output microfiche)	FY+9y	nil	DE
	10y = The 10-year retention period is based on the 10 years for enforcing a court-registered certificate under the <i>Limitation Act</i> (RSBC 1996, c. 266).			
	NOTE: The COMfiche documents accounts receivable data that was purged from pre-TACS systems after the account reached a zero balance (i.e., paid or written-off).			
-07	Pre-TACS small debt and credit write-offs			
	NOTE: This secondary provides for the retention and disposition of paper records that are no longer created. They are replaced by information on TACS and the Information Warehouse (IW).			
-08	Set-off payment records (includes correspondence, screen prints, and reports) (arrange chronologically)	FY+4y	nil	DE
	5y = The five-year retention period provides sufficient time for set-off payments to be credited to the taxpayer's account, to respond to taxpayer's questions about the set-off payments, and to satisfy audit requirements.			
	NOTE: Set-offs relating to a specific taxpayer are documented on the taxpayer's account.			
	NOTE: This secondary covers federal and provincial set-off payments.			
-09	Set-off payment summary reports (electronic spreadsheets)	SO	nil	DE
	SO = when no longer required for analysis			
	NOTE: These records document federal and provincial set-offs.			
	(continued on next page)			

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A      SA      FD

41100      CONSUMPTION TAX COLLECTION (PRIOR TO 2002) (continued)

PIB	-20	Consumption tax collection files (electronic data and electronic images) (includes copies of court-registered certificates, writs of seizure and sale, third-party demand letters, and computer printouts from external databases [e.g., land title, motor vehicle and credit bureau]) (arrange by taxpayer identification number [TIN])	SO+10y	nil	DE
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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: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.

NOTE: Scanned consumption tax collection records are classified with other scanned records under secondary 41500-12.

-30	Pre-TACS non-registered (NR) collection files (arrange by NR number)	SO	10y	DE
-----	---	----	-----	----

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 covers pre-TACS collection files on individuals and businesses that occasionally made taxable sales or leases and therefore were not required to register as taxpayers. They were also known as casual taxpayers. Other pre-TACS casual taxpayer records are classified under secondary 41460-25.

NOTE: Pre-TACS registered taxpayer collection records were classified on the appropriate paper taxpayer registration file under secondary 41460-40.

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A      SA      FD

41200      HORSE RACING TAX

Records relating to the administration of horse racing tax.

The *Horse Racing Tax Act* imposes a seven percent tax on bets made in British Columbia on live and simulcast horse races. Event operators are required to remit tax returns and payments the day after the event has taken place.

The branch collects the tax, applies the payments to the operator's accounts on the Taxpayer Administration, Compliance and Services (TACS) system, and disburses the revenue (less the administration fee) to the British Columbia Racing Commission. The Commission, in turn, distributes the monies to the BC horse breeding industry under the auspices of the Horse Racing Improvement Fund.

Record types include correspondence and tax returns.

For the administration fee agreement with the BC Horse Racing Commission, see *ARCS* secondary 950-50.

For information about the Horse Racing Improvement Fund, see records of the BC Racing Commission.

For reports documenting and approving the disbursements, see *ARCS* secondary 1180-20.

For the TACS Information System Overview (ISO), see the ISO section.

Unless otherwise specified below, the ministry OPR (Corporate Services Section) will retain these records for:

FY+6y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General		FY+1y	nil	DE
-02	Horse racing tax returns (electronic data and electronic images, and pre-TACS paper tax returns) (arrange pre-TACS paper tax returns chronologically, and electronic records by taxpayer identification number [TIN])				

(continued on next page)

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A      SA      FD

41200      HORSE RACING TAX (continued)

NOTE: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.

NOTE: Scanned paper tax returns are classified under secondary 41500-12.

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A      SA      FD

41300      MOTOR FUEL AND TOBACCO TAX - GENERAL

Records relating to the administration of motor fuel and tobacco tax not shown elsewhere in this primary block.

The *Motor Fuel Tax Act* was enacted in 1985 for the purpose of consolidating three existing fuel tax statutes: the *Gasoline Tax Act*, *Gasoline (Coloured) Tax Act*, and the *Motive Fuel Use Tax Act*.

The *Motor Fuel Tax Act* imposes tax on a variety of fuels including gasoline, marine and diesel fuel, jet and aviation fuel and marine bunker fuel. The *Act* also provides a number of exemptions including authorization for the consumption of coloured fuel and a fuel rebate program for persons with disabilities.

The *Tobacco Tax Act* was enacted in 1971 to replace the tobacco tax provisions formerly covered by the *Social Service Tax Act*. The *Act* imposes tax on all purchases of tobacco products (e.g., cigarettes, loose tobacco, and cigars) in the province. It also provides for tax exemptions to ships chandlers, duty free stores, and retailers located on Indian reserves.

This primary covers motor fuel tax collector and bulk agent registration and tax reporting, as well as motor fuel and tobacco tax "pre-TACS" records created before the implementation of Taxpayer Administration, Compliance and Services (TACS) in January 2001.

Record types include correspondence, application forms, returns, and other types of records as indicated under relevant secondaries.

For family farm truck emblems, see primary 41320.

For the fuel rebate program for persons with disabilities, see secondary 41600-20.

For International Fuel Tax Agreement (IFTA) registration and reporting, see primary 41340.

For refund claims approved for payment, see secondary 41600-20.

For the TACS Information System Overview (ISO), see the ISO section.

For tax exempt sales of motor fuel and tobacco, see primary 41360.

Unless otherwise specified below, the ministry OPR (Fuel Tax Section) will retain these records for:

FY+6y      nil      DE

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		<u>A</u>	<u>SA</u>	<u>FD</u>
41300	<u>MOTOR FUEL AND TOBACCO TAX - GENERAL</u> (continued)			
	Except where <u>non-OPR retention periods</u> are identified below, all other ministry offices will retain these records for:	<u>SO</u>	<u>nil</u>	<u>DE</u>
-00	Policy and procedures	- OPR SO	5y	FR
-01	General	- <u>non-OPR</u> <u>SO</u> FY+1y	<u>nil</u> nil	<u>DE</u> DE
-02	Motor fuel tax collector returns (electronic data and electronic images) (includes tax returns and supporting schedules) (arrange by taxpayer identification number [TIN])			
	NOTE: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.			
	NOTE: Tax returns and taxpayers' accounts on TACS document the verification, approval, reduction or rejection of refund claims. Records documenting the payment of the claims are classified under secondary 41600-20.			
	NOTE: Scanned paper tax returns are classified under secondary 41500-12.			
-03	Pre-TACS motor fuel and tobacco tax records (includes correspondence, applications, tax returns, and reports)	FY+1y	5y	DE

OPR = Consumer Taxation Branch

7y = The seven-year retention period is based on the six-year limitation period specified for the commencement of an assessment under the *Motor Fuel Tax Act* (s. 43) and *Tobacco Tax Act* (s. 22).

NOTE: This secondary provides for the retention and disposition of paper motor fuel and tobacco tax records that were not data entered or scanned to TACS.

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		<u>A</u>	<u>SA</u>	<u>FD</u>
41300	<u>MOTOR FUEL AND TOBACCO TAX - GENERAL</u> (continued)			
-04	Rejected bulk agent and collector applications	SO	NA	NA
	SO = when returned to the applicant			
	NA = Rejected original applications are returned to applicants. Copies are not retained.			
-20	Motor fuel tax bulk agent files (electronic data and electronic images) (includes registration applications, authorization letters, requisition for dye forms (FIN 452), and monthly dye stock reports [FIN 476]) (arrange by TIN)	SO+7y	nil	DE
	SO = when account is closed (e.g., non-compliance or business terminated)			
	7y = The seven-year retention period is based on the six-year limitation period specified for the commencement of an assessment under the <i>Motor Fuel Tax Act</i> (s. 43).			
	NOTE: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.			
	NOTE: Bulk agents purchase motor fuel from oil companies and store and deliver it locally. This secondary covers the registration and approval of bulk agents to purchase clear fuel for dying and resale under the <i>Motor Fuel Tax Act</i> (s. 14), and their monthly reporting on the amount of dye used and in stock.			
	Clear fuel is coloured with a dye so that it may be easily identified as lower-taxed fuel. The <i>Motor Fuel Tax Act</i> (s. 15) provides that fuel used for specific purposes (e.g., ships, industrial machinery, and family farm trucks) is taxed at a lower rate.			
	NOTE: Scanned paper files are classified under secondary 41500-12.			
	(continued on next page)			

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OPR = Office of Primary Responsibility		VR = Vital Records

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A      SA      FD

41300      MOTOR FUEL AND TOBACCO TAX - GENERAL (continued)

-30      Motor fuel tax registered collector files      SO+7y      nil      DE  
            (electronic data and electronic images)  
            (arrange by TIN)

SO = when account is closed (e.g., non-compliance or business terminated)

7y = The seven-year retention period is based on the six-year limitation period specified for the commencement of an assessment or refund request under the *Motor Fuel Tax Act* (ss. 26, 27, and 43).

NOTE: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.

NOTE: When purchasing motor fuel for resale, retailers prepay an amount equal to the tax due on expected sales to the registered collectors, and reimburse themselves from the proceeds of their taxable sales. The registered collectors are required to complete tax returns according to a specified schedule (e.g., monthly or quarterly) for the amount equal to the fuel taxes that will be paid to the retailers. (The tax returns are classified under secondary -02). There are currently 60 registered collectors.

NOTE: Scanned paper motor fuel registered collector files are classified with other scanned motor fuel records under secondary 41500-12.

-40      Motor fuel tax unregistered collector files      SO+7y      nil      DE  
            (electronic data and electronic images)  
            (includes correspondence)  
            (arrange by TIN)

SO = when the account has a blank financial status and zero balance and no financial activity posted to it in the last 120 days, and is not flagged as being in audit status

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A      SA      FD

41300      MOTOR FUEL AND TOBACCO TAX - GENERAL (continued)

7y = A motor fuel tax unregistered collector's account is destroyed after seven years provided it remains dormant for seven years. The seven-year retention period is based on the six-year limitation period specified for the commencement of an assessment or refund request under the *Motor Fuel Tax Act* (ss. 26, 27, and 43).

NOTE: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.

NOTE: Unregistered collectors are casual (i.e., occasional) remitters and natural gas consumers (e.g., for natural gas used in stationary engines and compressors). The data is entered from correspondence and their tax returns, which are classified under secondary -02.

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A      SA      FD

41320      MOTOR FUEL AND TOBACCO TAX - FAMILY FARM TRUCKS

Records relating to the issuance of family farm truck emblems.

Farmers wishing to use lower-taxed fuel in their farm vehicles, must apply for a family farm truck emblem. Upon approval, emblems are issued to specific vehicles, and must be carried in the vehicle whenever coloured fuel is used. (Lower-taxed fuel is distinguished from other fuels by being coloured with a dye).

Emblems cease to be valid if the vehicle is sold or is no longer used as a family farm truck, or the person issued the emblem ceases to operate the family farm. In such cases, the emblem must be returned to the branch.

Record types include correspondence, applications for emblem(s) for a family farm truck (FIN 443), copies of property assessments, copies of lease agreements, and returned emblems.

Unless otherwise specified below, the ministry OPR (Fuel Tax Section) will retain these records for:

FY+6y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General		FY+1y	nil	DE
-02	Returned family farm truck emblems		SO	nil	DE

SO = when the taxpayer's file is updated

-20	Family farm truck emblem application files (electronic data and electronic images) (arrange by taxpayer identification number [TIN])		SO+7y	nil	DE
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SO = when account is closed (e.g., non-compliance or business terminated)

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A      SA      FD

41320      MOTOR FUEL AND TOBACCO TAX - FAMILY FARM TRUCKS  
(continued)

7y =    The seven-year retention period is based on the six-year limitation period specified for the commencement of an assessment under the *Motor Fuel Tax Act* (s. 43).

NOTE: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.

NOTE: The scanned paper family farm truck emblem application files are classified with other scanned motor fuel tax records under secondary 41500-12.

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A      SA      FD

41340      MOTOR FUEL AND TOBACCO TAX - IFTA REGISTRATION

Records relating to International Fuel Tax Agreement (IFTA) registration and reporting requirements.

IFTA is a North American multi-jurisdictional fuel tax agreement between the International Fuel Tax Association and individual provinces and states. British Columbia became a member on January 1, 1996, thereby eliminating the previous system of permanent motive (i.e., diesel) fuel user permits and annual motive fuel decals.

IFTA simplifies the registration and reporting requirements for interjurisdictional motor carriers. Prior to IFTA, motor carriers were required to register, obtain permits, and file fuel tax returns with each jurisdiction within which they travelled.

Under IFTA, motor carriers register with their base jurisdictions and receive authorization that allows them to travel through other IFTA member jurisdictions without additional registration or licensing. Carriers also file a single tax return with the base jurisdiction that covers their operations in all other IFTA jurisdictions. The tax return indicates the tax due for, or refund due from, each member jurisdiction. IFTA member jurisdictions, in turn, report monthly to every other member on whether or not tax was collected or refunded on their behalf. If tax was collected, a payment is attached, and if a refund was paid, a claim is made for the amount.

To participate in IFTA, eligible motor carriers must pay a one-time registration fee, submit annual applications for carrier licences and decals (they are valid for one calendar year), pay annual renewal fees, and remit quarterly tax returns.

An IFTA licensee who wishes to place a qualified commercial motor vehicle in service while waiting for the permanent IFTA licence may request an IFTA temporary permit. Upon approval, the temporary permit is sent by facsimile transmission to the carrier. It is vehicle specific and is only valid for 30 days.

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A      SA      FD

41340      MOTOR FUEL AND TOBACCO TAX - IFTA REGISTRATION (continued)

British Columbia motor carriers that choose not to register with IFTA must submit a statement of tax due on motive fuel (FIN 449) upon reentering the province to weigh scale personnel, along with any tax due on any fuel brought into the province. The weigh scale operators remit the tax quarterly to the branch. Those records are classified under secondary 41300-02.

Out-of-province-based carriers who are not registered under IFTA must obtain a temporary motive fuel permit at a weigh scale immediately upon entering the province, and deposit an amount based on the kilometres to be travelled in the province. The weigh scale operators remit the tax quarterly to the branch. Those records are classified under secondary 41300-02.

Record types include correspondence, applications, returns, and other types of records as indicated under relevant secondaries.

For motor fuel tax collector returns, see secondary 41300-02.  
 For permanent motive fuel users tax returns, see approved ongoing records schedule 105041.  
 For the Taxpayer Administration, Compliance and Services (TACS) Information System Overview (ISO), see the ISO section.

Unless otherwise specified below, the ministry OPR (Fuel Tax Section) will retain these records for:

FY+6y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General		FY+1y	nil	DE
-02	IFTA resolutions		SO+7y	nil	DE

7y = The retention period is based on the six-year limitation period for legal action under the *Limitation Act* (RSBC 1996, c. 266, s. 3).

NOTE: These two-page resolutions document the province's agreement to participate in IFTA.

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A      SA      FD

41340      MOTOR FUEL AND TOBACCO TAX - IFTA REGISTRATION (continued)

- 03      IFTA tax returns  
            (electronic data and electronic images)  
            (includes tax returns and supporting schedules)  
            (arrange by taxpayer identification number [TIN])

NOTE: IFTA motor carriers claim their refunds as a credit on their tax returns. The tax returns and taxpayers' accounts on Taxpayer Administration, Compliance and Services (TACS) document the verification, approval, reduction or rejection of refund claims.

NOTE: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.

NOTE: Scanned paper tax returns are classified under secondary 41500-12.

- 04      IFTA weekly/quarterly carrier status transmittals      SO      nil      DE  
            (covers transmittal sheets received from other jurisdictions)

SO = upon receipt

NOTE: Experience has shown that these transmittals are out-of-date by the time they are received, since the status of a motor carrier can change daily.

These transmittals report on motor carriers based in other jurisdictions who are newly registered or not in good standing at the time of the creation of the transmittal.

Each member jurisdiction maintains the master record on the status of motor carriers based in their jurisdictions, and may be contacted directly to check on a motor carrier's status.

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A      SA      FD

41340      MOTOR FUEL AND TOBACCO TAX - IFTA REGISTRATION (continued)

-20      IFTA application files      SO+7y      nil      DE  
           (electronic data and electronic images)  
           (includes correspondence and applications)  
           (arrange by TIN)

SO = when account is closed (e.g., non-compliance or business terminated)

7y = The seven-year retention period is based on the six-year limitation period specified for the commencement of an assessment or refund request under the *Motor Fuel Tax Act* (ss. 26, 27, and 43), and it satisfies the four-year IFTA compliance review cycle.

NOTE: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.

NOTE: Since the inception of the IFTA program in 1996, the paper records have been scanned. They are classified under secondary 41500-12.

-30      IFTA member jurisdiction files      SO+7y      nil      DE  
           (electronic data and electronic images)  
           (includes monthly incoming transmittal letters)  
           (arrange by TIN)

SO = when the jurisdiction's account is closed

7y = The seven-year retention period is based on the six-year limitation period specified for the commencement of an assessment or refund request under the *Motor Fuel Tax Act* (ss. 26, 27, and 43), and it satisfies the four-year IFTA compliance review cycle.

NOTE: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.

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A      SA      FD

41340      MOTOR FUEL AND TOBACCO TAX - IFTA REGISTRATION (continued)

NOTE: IFTA member jurisdictions report monthly to every other member on whether or not tax was collected or refunded on their behalf. If tax was collected, a payment is attached, and if a refund was paid, a claim is made for the amount.

NOTE: Scanned paper transmittal letters are classified under secondary 41500-12. Paper attachments to the transmittal letters are not scanned, but are classified with the corresponding transmittal letter under secondary 41500-12.

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A      SA      FD

41360      MOTOR FUEL AND TOBACCO TAX - TAX EXEMPT SALES

Records relating to tax exempt sales to eligible consumers under the *Tobacco Tax Act* and *Motor Fuel Tax Act*.

Tobacco may not be sold tax exempt at retail unless the retailer has applied for and been issued an exempt sale retail dealer (ESRD) permit. Retailers who may be issued an ESRD permit are those located on reserves who sell to individuals who qualify as "Indians" under the *Indian Act* (RSC 1985, c. I-5), duty free stores, airlines that fly internationally, and ship's chandlers who deliver tobacco to vessels that operate internationally.

ESRD permit holders on Indian reserves (which are also known as tobacco exempt sales [TES] retailers) are authorized to purchase a certain quantity (allocation) of tobacco products from their suppliers without paying a security equal to the tax due on the subsequent retail sale. Their suppliers are notified of the tax exempt allocation, and the TES retailers are required to complete monthly tax returns and attach schedules of sales, which list every tax exempt sale, including the date sold, quantity purchased, and the purchaser's band or status card number and signature.

Motor fuel retailers located on reserve land (known as fuel native retailers [FNRs]) who sell to individuals who qualify as "Indians" under the *Indian Act* (RSC 1985, c. I-5), may apply for authorization not to prepay to their fuel suppliers a security equal to the tax on a percentage of their fuel products. Upon approval, their fuel suppliers are notified that an authorized percentage of the fuel sold to the FNR may be sold exempt from tax, and the FNRs are required to complete monthly tax returns and attach invoices and schedules of sales.

Record types include correspondence, applications, ledgers, tax returns, and other types of records as indicated under relevant secondaries.

For liquor tax exempt sales, see the *Liquor Distribution ORCS*.  
For motor fuel suppliers, see primary 41300.  
For refund claims approved for payment, see secondary 41600-20.  
For the Taxpayer Administration, Compliance and Services (TACS) Information System Overview (ISO), see the ISO section.  
For tobacco suppliers, see primary 41380.

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	<u>A</u>	<u>SA</u>	<u>FD</u>
41360 <u>MOTOR FUEL AND TOBACCO TAX - TAX EXEMPT SALES</u> (continued)			
Unless otherwise specified below, the ministry OPR (Tobacco Tax Section) will retain these records for:	FY+6y	nil	DE
Except where <u>non-OPR retention periods</u> are identified below, all other ministry offices will retain these records for:	<u>SO</u>	<u>nil</u>	<u>DE</u>
-00 Policy and procedures	SO	5y	FR
-01 General	SO	<u>nil</u>	<u>DE</u>
-02 Tax exempt sales on reserves applications - denied (also known as FNR and TES applications) (electronic data and electronic images, and pre-TACS paper applications) (includes correspondence and permit applications) (arrange pre-TACS applications chronologically, and electronic records by taxpayer identification number [TIN])	FY+1y	nil	DE
<p>7y = The seven-year retention period provides sufficient reference material in order to ensure consistency in applying the approval guidelines.</p> <p>NOTE: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.</p>			
-03 Tax exempt sales on reserves applications - incomplete (also known as FNR and TES applications)	SO	NA	NA
<p>SO = when returned to the applicant</p> <p>NA = Incomplete applications are returned to applicants. Copies are not retained.</p>			
-04 Tax exempt sales on reserves tax returns (also known as FNR and TES tax returns) (electronic data and electronic images) (includes tax returns, remittance coupons, cheques, and FNR invoices) (arrange by TIN)			

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A      SA      FD

41360      MOTOR FUEL AND TOBACCO TAX - TAX EXEMPT SALES (continued)

NOTE: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.

NOTE: Tax returns and taxpayers' accounts on TACS document the verification, approval, reduction or rejection of refund claims. Records documenting the payment of the claims are classified under secondary 41600-20.

NOTE: Scanned paper tax returns are classified under secondary 41500-14.

-05      Pre-TACS fuel tax exempt sales ledgers (also known as FNR ledgers)      SO      nil      DE

NOTE: These ledgers were used to track tax returns received from fuel retailers located on reserve land. Since January 1, 2001, those tax returns are tracked by TACS.

-20      Cowichan band tobacco tax files (includes correspondence; agreements with the band; and tobacco special retailer (TSR) application forms, appointment letters, and reports) (arrange by the band and TSRs)      SO      nil      FR

SO = when agreement with the band expires, and when no longer required as a model for future similar arrangements with other bands

FR = The government archives will fully retain the Cowichan band tobacco tax files because they document the development and implementation of the first tobacco tax agreement with a First Nation. These records have ongoing legal and evidential values.

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A      SA      FD

41360      MOTOR FUEL AND TOBACCO TAX - TAX EXEMPT SALES (continued)

NOTE: Rather than allowing ESRDs to sell tax exempt tobacco on their reserve, the Cowichan Band passed a bylaw imposing a band tobacco tax on sales of tobacco to eligible First Nation purchasers.

This secondary documents the province's agreement to act as the band's agent in the collection of the band tax. The formula for calculating the band tax is negotiated and agreed upon by the signatories to the agreement. It is based on reports submitted by the TSRs selling tobacco on the reserve.

-30      First Nation band (fuel and tobacco) files      SO      nil      FR  
            (also known as band correspondence files)  
            (includes correspondence)  
            (arrange by band)

FR =    The government archives will fully retain fuel and tobacco tax First Nation band files because they provide significant documentation of liaison and negotiations with bands over time, and of their fuel and tobacco tax issues. These records have ongoing legal and evidential values.

NOTE: These records do not relate directly to the FNR and TES records classified under secondaries -04 and -40.

-40      Fuel and tobacco retailers on reserves case files      SO+7y      nil      DE  
            (also known as FNR and TES case files)  
            (electronic data and electronic images)  
            (includes correspondence, applications, business plans, maps, and permits, but not tax returns)  
            (arrange by TIN)

SO =    when permit is cancelled (e.g., non-compliance, close of business, or no longer making tax exempt sales)

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A      SA      FD

41360      MOTOR FUEL AND TOBACCO TAX - TAX EXEMPT SALES (continued)

7y = The seven-year retention period is based on the six-year limitation period specified for the commencement of an assessment or refund request under the *Motor Fuel Tax Act* (ss. 26, 27, and 43) and *Tobacco Tax Act* (ss. 19, 20 and 22).

NOTE: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.

NOTE: This secondary covers appointment letters, FNR letters of authorization, requests for allocation increases, delinquency letters, applications and attached business plans and maps (of scannable size) showing the business location and the location of other ESRDs in the market area, memoranda prepared for manager's decisions, and copies of TES permits.

NOTE: Scanned paper retailers on reserves tax exempt sales case files are classified under secondary 41500-12.

-50	Other exempt sale retail dealer (ESRD) files (electronic data and electronic images) (includes correspondence, applications, permits, site plans of warehouses, and notes to file) (arrange by TIN)	SO+7y	nil	DE
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SO = when permit is cancelled (e.g., non-compliance, close of business, or no longer making tax exempt sales)

7y = The seven-year retention period is based on the six-year limitation period specified for the commencement of an assessment or refund request under the *Tobacco Tax Act* (ss. 19, 20 and 22).

NOTE: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.

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PUR = Public Use Records	y = year	FOI = Freedom of Information/Privacy
OPR = Office of Primary Responsibility		VR = Vital Records

**OPERATIONAL RECORDS CLASSIFICATION SYSTEM**

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A      SA      FD

41360      MOTOR FUEL AND TOBACCO TAX - TAX EXEMPT SALES (continued)

-60      Pre-TACS retailers on reserves and other ESRDs      SO      7y      DE  
          (includes correspondence, applications, business  
          plans, maps, permits, site plans of warehouses, and  
          notes to file)  
          (arrange by permit holder)

SO = when permit is cancelled (e.g., non-compliance, close of business, or no longer making tax exempt sales)

7y = The seven-year retention period is based on the six-year limitation period specified for the commencement of an assessment or refund request under the *Tobacco Tax Act* (ss. 19, 20 and 22).

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A      SA      FD

41380      MOTOR FUEL AND TOBACCO TAX - TOBACCO (WHOLESALE)

Records relating to the obligations of tobacco wholesale (TWS) dealers.

TWS dealers are required to hold a valid permit in order to sell products at wholesale in British Columbia. They must also complete monthly tax returns, attach schedules and invoices documenting their tobacco purchases and sales, and pay a security that is equal to the applicable tobacco tax.

TWS dealers may apply for a refund when tobacco products on which the security was paid are not resold due to loss through fire, theft or other circumstances.

Record types include correspondence, permit applications, tax returns, invoices and other types of records as indicated under relevant secondaries.

For refund claims approved for payment, see secondary 41600-20. For the Taxpayer Administration, Compliance and Services (TACS) Information System Overview (ISO), see the ISO section.

Unless otherwise specified below, the ministry OPR (Tobacco Tax Section) will retain these records for:

FY+6y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General		FY+1y	nil	DE
-02	Denied TWS dealer permit applications (electronic data and electronic images, and pre-TACS paper) (includes correspondence and applications) (arrange pre-TACS applications chronologically, and electronic records by taxpayer identification number [TIN])				

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A      SA      FD

41380      MOTOR FUEL AND TOBACCO TAX - TOBACCO (WHOLESALE)  
(continued)

7y = The seven-year retention period provides sufficient reference material in order to ensure consistency in applying the approval guidelines

NOTE: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.

-03      Incomplete TWS dealer permit applications      SO      NA      NA

SO = when returned to the applicant

NA = Incomplete applications are returned to applicants. Copies are not retained.

-04      Tobacco wholesale dealer (TWS) tax returns      SO+7y      nil      DE  
(electronic data and electronic images)  
(includes tax returns, supporting schedules, and tax memos [i.e., invoices])  
(arrange by TIN)

SO = upon completion of audit by program staff

7y = The seven-year retention period is based on the six-year limitation period specified for the commencement of an assessment or refund request under the *Tobacco Tax Act* (ss. 19, 20 and 22).

NOTE: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.

NOTE: Tax returns and taxpayers' accounts on TACS document the verification, approval, reduction or rejection of refund claims. Records documenting the payment of the claims are classified under secondary 41600-20.

NOTE: Scanned tax returns are classified under secondary 41500-12.

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A      SA      FD

41380      MOTOR FUEL AND TOBACCO TAX - TOBACCO (WHOLESALE)  
(continued)

NOTE: Tax memos are not scanned, but are classified with the corresponding tax return under secondary 41500-12.

-05      TWS tax returns - pre-TACS      SO      7y      DE  
(includes tax returns, supporting schedules, and tax memos [i.e., invoices])  
(arrange by wholesaler)

SO = upon completion of audit by program staff

7y = The seven-year retention period is based on the six-year limitation period specified for the commencement of an assessment or refund request under the *Tobacco Tax Act* (ss. 19, 20 and 22).

-20      Tobacco wholesale dealer (TWS) case files      SO+7y      nil      DE  
(electronic data and electronic images)  
(includes correspondence, permit applications, bonds, copies of permits, but not tax returns)  
(arrange by TIN)

SO = when permit is no longer valid

7y = The seven-year retention period is based on the six-year limitation period specified for the commencement of an assessment or refund request under the *Tobacco Tax Act* (ss. 19, 20 and 22).

NOTE: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.

NOTE: Scanned paper TWS files are classified under secondary 41500-12.

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		<u>A</u>	<u>SA</u>	<u>FD</u>
41380	<u>MOTOR FUEL AND TOBACCO TAX - TOBACCO (WHOLESALE)</u> (continued)			
-25	TWS case files - pre-TACS (includes correspondence, permit applications, bonds, copies of permits, but not tax returns) (arrange by wholesaler)	SO	7y	DE
	SO = when permit is no longer valid			
	7y = The seven-year retention period is based on the six- year limitation period specified for the commencement of an assessment or refund request under the <i>Tobacco Tax Act</i> (ss. 19, 20 and 22).			

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A      SA      FD

41400      SOCIAL SERVICE/HOTEL ROOM TAX - GENERAL

Records relating to the administration of social service and hotel room taxes not shown elsewhere in this primary block.

Social service tax, also know as the provincial sales tax, was introduced in 1948 under the *Social Security and Municipal Aid Tax Act*. The tax rate has ranged from three to seven and one half percent, with the exception of the tax rate for liquor products and vehicles, which have been taxed up to 10 percent.

Hotel room tax was introduced in 1971 under the *Hotel and Motel Room Tax Act*. It covers tax on sales of accommodation in lodging houses, boarding houses, bed and breakfast establishments, and rooming houses. The tax rate has ranged from five to eight percent.

Hotel room tax may also include an additional municipal and regional district tax, which is imposed by local governments to promote and finance tourism in their areas. It is collected on their behalf by the province.

Record types include correspondence.

For social service and hotel room tax returns, see secondary 41460-07.

For social service and hotel room taxpayers, see primary 41460. For the Taxpayer Administration, Compliance and Services (TACS) Information System Overview (ISO), see the ISO section.

Unless otherwise specified below, the ministry OPR (Registration and Closure Unit) will retain these records for:

FY+6y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General		FY+1y	nil	DE

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A      SA      FD

41420      SOCIAL SERVICE/HOTEL ROOM TAX - BAMH SALES

Records relating to reviewing boat, aircraft, and manufactured home (BAMH) sales in order to determine tax liability and to detect undeclared social service tax.

Record types include correspondence, forms, and other types of records as indicated under relevant secondaries.

For social service tax returns, see secondary 41460-07.  
 For social service taxpayers, see primary 41460.  
 For the Taxpayer Administration, Compliance and Services (TACS) Information System Overview (ISO), see the ISO section.

Unless otherwise specified below, the ministry OPR (Boats, Aircraft and Manufactured Homes Section) will retain these records for:

FY+6y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General		FY+1y	nil	DE
-02	Federal government aircraft registry (microfiche)		SO	nil	DE

SO = when reviewed and, if applicable, relevant information is entered to taxpayer's accounts

NOTE: This secondary provides for the retention and disposition of a discontinued record series. These records are no longer received because they are replaced by an electronic list posted on the federal transportation department's web site at [www.tc.gc.ca](http://www.tc.gc.ca). The lists are reviewed and investigated to determine whether or not tax has been paid on private aircraft purchases.

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A      SA      FD

41420      SOCIAL SERVICE/HOTEL ROOM TAX - BAMH SALES (continued)

-03      Federal ships registry and vessel licence records      FY+2y      nil      DE  
             (covers copies of boat licences received from the  
             federal government, correspondence with taxpayers,  
             and copies of bills of sale)

NOTE: Staff routinely review these records in order to ensure that tax is paid on all private boat sales. Relevant information is entered to taxpayers' accounts on TACS, and changes in registered ownership are matched with payments of social service tax on boat purchases. These records are obtained from the federal government under a federal/provincial information exchange agreement. The agreement is maintained by the Policy and Legislation Section under *ARCS* primary 146.

-04      Pre-TACS BAMH sales cleared records      FY+2y      nil      DE  
             (covers correspondence, payment of social service tax due or claim for exemption on the purchase or lease of a boat (FIN 132), tax notice information request cards, and tax exemption certificates)

NOTE: These records document sales that were reviewed and closed (i.e., cleared) because the tax was either paid or deemed exempt.

NOTE: This secondary provides for the retention and disposition of a discontinued record series. Since January 1, 2001, paper boat, aircraft, and manufactured home (BAMH) sales cleared records are classified with scanned paper records under secondary 41500-12.

NOTE: This secondary replaces approved ongoing records schedule 870082, and ongoing RCS accession number 91-0072.

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A      SA      FD

41420      SOCIAL SERVICE/HOTEL ROOM TAX - BAMH SALES (continued)

- 05      Pre-TACS BAMH sales tax forms (FIN 424)  
            (also known as "Q" forms)

NOTE: These forms are completed by registered vendors. They list all new and used boats, aircraft and manufactured homes sold by them to purchasers. They are reviewed by the branch in order to detect undeclared sales tax.

NOTE: This secondary provides for the retention and disposition of a discontinued record series. Since January 1, 2001, these paper forms are classified with scanned paper records under secondary 41500-12.

NOTE: This secondary replaces approved ongoing records schedule 106677 and amendment 127456, and ongoing RCS accession number 91-0448.

- 06      Pre-TACS certificates of vehicle sales (FIN 598)  
            (also known as point of sale exemptions)

NOTE: This secondary provides for the retention and disposition of a discontinued record series. Effective January 1999, motor vehicle dealers are no longer required to send certificates of vehicle sales to non-residents of BC (FIN 598) to the branch. However, they must retain their records for seven years.

NOTE: These certificates substantiate the non-collection of social service tax on the sale of a vehicle to a non-resident purchaser.

- 07      Pre-TACS voluntary BAMH sales cleared records      FY+2y      nil      DE  
            (covers correspondence, bills of sale, and records  
            documenting the purchase price and proof of sale)

NOTE: These records document sales that were reviewed and closed (i.e., cleared) because the appropriate amount of tax was paid.

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A      SA      FD

41420      SOCIAL SERVICE/HOTEL ROOM TAX - BAMH SALES (continued)

NOTE: This secondary provides for the retention and disposition of a discontinued record series. Since January 1, 2001, paper voluntary boat, aircraft, and manufactured home sales cleared records are classified as scanned paper records under secondary 41500-12.

- 20      Boat, aircraft and manufactured home sales records (electronic data and electronic images) (covers correspondence, payment of social service tax due or claim for exemption on the purchase or lease of a boat [FIN 132], "Q" forms, bills of sale, and records documenting the purchase price and proof of sale) (arrange by taxpayer identification number [TIN])

NOTE: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.

NOTE: Scanned paper boat, aircraft and manufactured home sales records are classified under secondary 41500-12.

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A      SA      FD

41460      SOCIAL SERVICE/HOTEL ROOM TAX - REGISTRATION/CLOSE

Records relating to the registration and close of businesses that are required to collect social service tax and hotel room tax.

The *Social Service Tax Act* requires businesses that regularly sell or lease goods and services that are subject to tax, to register as vendors. The *Hotel Room Tax Act* requires businesses and individuals who sell accommodation that is subject to tax, to register as operators.

Relevant individuals and businesses must submit applications for registration. Upon approval, the applicant is assigned a registration number, issued a certificate of registration, and informed about procedures for reporting and remitting the tax collected.

Businesses that have been sold or permanently closed are required to check the appropriate box on their tax return, provide the information requested (e.g., date and reason for closure, and name, address and telephone number of purchaser if sold), and return their certificates of registration.

Individuals and businesses that occasionally make taxable sales or leases are not required to register, but are still responsible for collecting and remitting the tax on any taxable sales or leases. Those taxpayers are referred to as casual taxpayers. Their tax returns and remittances are classified under secondary -07, and supporting records are classified under secondaries -20 and -25.

Record types include correspondence, applications, logs, reports, and other types of records as indicated under relevant secondaries.

For the Taxpayer Administration, Compliance and Services (TACS) Information System Overview (ISO), see the ISO section.

Unless otherwise specified below, the ministry OPR (Registration and Closure Unit) will retain these records for:

FY+6y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>

(continued on next page)

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		<u>A</u>	<u>SA</u>	<u>FD</u>
41460	<u>SOCIAL SERVICE/HOTEL ROOM TAX - REGISTRATION/CLOSE</u> (continued)			
-01	General	FY+1y	nil	DE
-02	Business compliance surveys (includes form letters and completed survey forms) (arrange by city, district, or town, whichever is appropriate)			
	7y = The seven-year retention period is based on two survey cycles.			
	NOTE: Selected in-province and out-of-province businesses are surveyed approximately every three years in order to determine if they meet the criteria for registration.			
-03	Business compliance surveys - summary reports (electronic spreadsheets) (arrange by city, district, or town, whichever is appropriate)	SO	nil	DE
	SO = when no longer required for analysis			
-04	Pre-TACS casual and registered taxpayer logbooks	SO+6y	nil	DE
	SO = when the last entry is recorded			
	6y = The retention period is based on the six-year limitation period specified for the commencement of an assessment under the <i>Social Service Tax Act</i> (s. 115).			
	NOTE: These logbooks are replaced by taxpayer identification numbers (TINs) on TACS.			
-05	Pre-TACS return system COMfiche (COMfiche = computer output microfiche)			
	NOTE: The COMfiche documents social service and hotel room tax return data copied from pre-TACS systems at prescribed intervals in order to provide a permanent record of tax return transactions.			

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		<u>A</u>	<u>SA</u>	<u>FD</u>
41460	<u>SOCIAL SERVICE/HOTEL ROOM TAX - REGISTRATION/CLOSE</u> (continued)			
-06	Returned certificates of registration	SO	nil	DE
	SO = when TACS is updated; and, if the certificate is annotated, it is reclassified under secondary -30			
-07	Social service and hotel room tax returns (electronic data and electronic images) (includes cheques, cheque vouchers, and remittance coupons) (arrange by TIN)			
	NOTE: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.			
	NOTE: Tax returns and taxpayers' accounts on TACS document disallowed account-based social service and hotel room tax refund claims. Records documenting the payment of the claims are classified under secondary 41600-20.			
	NOTE: Scanned paper tax returns are classified under secondary 41500-13.			
PIB	-20 Casual social service/hotel room taxpayers (electronic data and electronic images) (includes taxpayer identification data [also known as tombstone data] and audit summary data, and correspondence, forms, bills of sale, applications for clearance certificates, and collection, audit and appeal records) (arrange by TIN)	SO+7y	nil	DE
	SO = when the account has a blank financial status and zero balance and no financial activity posted to it in the last 120 days, and is not flagged as being in audit status			

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A      SA      FD

41460      SOCIAL SERVICE/HOTEL ROOM TAX - REGISTRATION/CLOSE  
(continued)

7y = A casual taxpayer's account is destroyed after seven years provided it remains dormant for seven years. The seven-year retention period is based on the six-year limitation period specified for assessments and refund requests under the *Social Service Tax Act* (ss. 80, 82, and 115) and *Hotel Room Tax Act* (ss. 12, 13, and 17).

NOTE: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.

PIB	-25	Casual taxpayers - pre-TACS paper (includes correspondence, forms, bills of sale, applications for clearance certificates, and rejected applications for registration and one stop business registration [OSBRs] applications received from government agents) (arrange by taxpayer name)	FY+1y	5y	DE
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7y = The seven-year retention period is based on the six-year limitation period specified for assessments and refund requests under the *Social Service Tax Act* (ss. 80, 82, and 115) and *Hotel Room Tax Act* (ss. 12, 13, and 17).

NOTE: Pre-TACS casual or non-registered (NR) collection files are classified under secondary 41100-20.

NOTE: This secondary provides for the retention and disposition of a discontinued record series. Since January 1, 2001, paper casual taxpayer files are classified with other scanned paper records under secondary 41500-12.

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A      SA      FD

41460      SOCIAL SERVICE/HOTEL ROOM TAX - REGISTRATION/CLOSE  
(continued)

-30      Vendor and operator registration/close of business      SO+7y      nil      DE  
           (electronic data and electronic images)  
           (includes correspondence, forms, reports, bills, and  
           other tax records)  
           (arrange by TIN, then registration [R] or hotel room tax  
           [H] number)

SO = when the business is permanently closed (i.e., no longer exists)

7y = The seven-year retention period is based on the six-year limitation period specified for assessments and refund requests under the *Social Service Tax Act* (ss. 80, 82, and 115) and *Hotel Room Tax Act* (ss. 12, 13, and 17).

NOTE: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.

NOTE: This secondary covers vendor and operator identification data (also known as tombstone data) and audit summary data; and correspondence, approved and rejected applications for registration as a vendor (FIN 418), approved and rejected applications for registration as an operator (FIN 430), one stop business registration (OSBRs) applications received from government agents, return of tax payable on tangible personal property by the seller of a business (FIN 425), return of tax payable on tangible personal property by the purchaser of a business (FIN 426), change of address forms, adjusted tax returns, bills of sale, returned certificates of registration if annotated, and tax on assets records.

-40      Vendor and operator paper files - pre-TACS      SO+2y      5y      DE  
           (includes correspondence, forms, reports, bills, and  
           other tax records)  
           (arrange by R or H number)

(continued on next page)

A = Active	CY = Calendar Year	SO = Superseded or Obsolete
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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

41460      SOCIAL SERVICE/HOTEL ROOM TAX - REGISTRATION/CLOSE  
(continued)

SO = upon the end of the calendar year in which a close of business notification regarding a taxpayer is received, or when closed as described in the How to Use *ORCS* section, part 3.9.1(d)

7y = The seven-year retention period is based on the six-year limitation period specified for assessments and refund requests under the *Social Service Tax Act* (ss. 80, 82, and 115) and *Hotel Room Tax Act* (ss. 12, 13, and 17).

NOTE: This secondary provides for the retention and disposition of a discontinued record series. Since January 1, 2001, paper vendor and operator records are classified with other scanned paper records under secondary 41500-12.

NOTE: The OPR will store closed pre-TACS vendor and operator files under ongoing RCS accession number 91-0374.

NOTE: This secondary replaces approved ongoing records schedule 880039.

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A      SA      FD

41500      TAX PAYMENT PROCESSING

Records relating to tax payment processing. This involves processing all revenue taxation over-the-counter payments and tracking all revenue taxation batches, except property transfer tax batches created by land title offices (LTOs). (The Batch and Revenue Reconciliation Tracking [BARRT] system tracks LTO property transfer tax batches).

This primary also provides for the retention and disposition of consumer taxation records that are scanned to Taxpayer Administration, Compliance and Services (TACS), boxed, and transferred to off-site storage on behalf of the originating business areas.

Record types include correspondence, listings, reports, batch control sheets, and other types of records as indicated under relevant secondaries.

For the BARRT Information System Overview (ISO), see the ISO section in the *Property Taxation ORCS*.

For the Dexter Batch Control System ISO, see the ISO section.

For journal vouchers, see *ARCS* secondary 1050-04.

For the Revenue Administration Point of Payment System (RAPPS) ISO, see the ISO section.

For the TACS ISO, see the ISO section.

Unless otherwise specified below, the ministry OPR (Revenue Support Services Section) will retain these records for:

FY+6y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General		FY+1y	nil	DE
-02	Bank tax payment listings		12m	nil	DE

12m = Twelve months provides sufficient time to respond to inquiries concerning payments made through the banks.

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A      SA      FD

41500      TAX PAYMENT PROCESSING (continued)

NOTE: These records document social service, hotel room, corporation capital, insurance premium, resource, property transfer, and rural property taxes, as well as bus passes, paid through the banks. A copy of each payment listing is included with the respective tax return batches (e.g., the social services and hotel room tax copy is classified under secondary 41500-13, corporation capital, insurance premium and resource tax is classified under secondary 43300-05 in the *Income Taxation ORCS*, property transfer tax under secondary 45700-11 in the *Property Taxation ORCS*, rural property tax under secondary 45700-06 in the *Property Taxation ORCS*, and bus passes in the records of the Ministry of Human Resources. [Bus pass payments are processed as a result of an arrangement with that ministry]).

-03      Batch control daily balance reports      SO      nil      DE

SO = when reconciled

NOTE: These reports are generated by Dexter.

-04      Batch control management reports      12m      nil      DE

NOTE: These reports are generated by Dexter.

-05      Batch control data  
(electronic records)      FY+1y      nil      DE

2y = The two-year retention period provides sufficient time to reconcile the batches with the host systems.

NOTE: These records are on Dexter.

-06      Batch control sheets from government agents      FY      3y      DE

4y = The four-year retention period is based on the retention period for the paper social service and hotel room tax return batches, classified under secondary -13.

(continued on next page)

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A      SA      FD

41500      TAX PAYMENT PROCESSING (continued)

NOTE: These records document social service and hotel room taxes paid at government agents' offices. Government agents batch the returns and forward them to the OPR along with batch control sheets.

-07      Over-the-counter payment data      FY+2y      nil      DE  
           (electronic records)

NOTE: These records are on RAPPS.

-08      Over-the-counter payment reports      SO      nil      DE  
           (includes reconciliation and void reports)

SO =    when reviewed and reconciled

NOTE: These reports are generated by RAPPS.

-09      Pre-TACS consumer tax adjustments      SO      nil      DE

NOTE: This secondary provides for the retention and disposition of paper records that are no longer created. They are replaced by information on TACS and the Information Warehouse.

-10      Pre-TACS consumer tax edit/batch summary reports      SO      nil      DE  
           (includes batch, balance, and edit reports)

NOTE: This secondary provides for the retention and disposition of paper records that are no longer created. They are replaced by information recorded on TACS.

-12      Scanned consumer tax records      SO      3y      DE  
           (includes correspondence, forms, sales records and related documentation, but not social service/hotel room tax return batches or tax exempt sales on reserves tax return batches)  
           (arrange by scanning date and time)

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A      SA      FD

41500      TAX PAYMENT PROCESSING (continued)

OPR = individual business areas are the OPR for their own records, although Revenue Support Services Section scans, boxes, and transfers the records to off-site storage on their behalf

SO = when scanned or when instructions not to scan are attached to a particular record, and digitized images have been verified for quality and backup has taken place

3y = The three-year semi-active retention period satisfies audit requirements. Unreadable images have been discovered during audits.

NOTE: Vancouver Operations scans its own records, and then sends them to Revenue Support Services Section for transfer to off-site storage with all other scanned consumer tax records.

NOTE: This secondary covers all post January 1, 2001 consumer tax records except for the tax returns classified under secondaries -13 and -14. It includes paper vendor and operator registration and close of business records; boat, aircraft, and manufactured home sales records; tobacco wholesaler and motor fuel tax collector permit applications and tax returns; tobacco wholesaler tax memos which are not scanned; family farm truck emblem permit applications; International Fuel Tax Agreement (IFTA) taxpayer applications and tax returns; IFTA member jurisdiction transmittal letters and attachments (the attachments are not scanned); tobacco and motor fuel tax exempt retailer applications and related records [including maps too large to scan]; refund claims, adjustments, and payments; proof of purchases and sales; and collection, compliance audit, and inspection records.

-13	Social service and hotel room tax return batches (includes tax returns, remittance coupons, cheque vouchers, bank payment listings, and calculation tapes) (arrange by batch number) (continued on next page)	SO	3y	DE
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A      SA      FD

41500      TAX PAYMENT PROCESSING (continued)

OPR = Taxpayer Services is the OPR, although Revenue Support Services Section scans, boxes, and transfers the records to off-site storage on their behalf

SO = upon completion of data entry; and for batches processed after January 1, 2001, when scanned and digitized images have been verified for quality and backup has taken place

3y = The three-year semi-active retention period satisfies audit requirements. Unreadable images have been discovered during audits.

NOTE: Revenue Support Services Section will store social service and hotel room tax return batches under ongoing RCS accession number 91-0007.

NOTE: This secondary replaces approved ongoing records schedule 105039.

NOTE: Batches are first sorted by act and payment type (e.g., cheque, electronic data interchange, and cash), and then assigned a batch number.

NOTE: The digitized images of these tax returns are classified under secondary 41460-07.

-14	Tax exempt sales on reserves tax return batches (also known as FNR and TES tax return batches) (includes tax returns, remittance coupons, cheque vouchers, and signed schedules of sales for tax exempt tobacco and motor fuel) (arrange by batch)	SO	7y	DE
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OPR = Tobacco Tax Section is the OPR, although Revenue Support Services Section scans, boxes, and transfers the records to off-site storage on its behalf

(continued on next page)

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A      SA      FD

### 41500      TAX PAYMENT PROCESSING (continued)

SO = when scanned or when instructions not to scan are attached to a particular record, and digitized images have been verified for quality and backup has taken place

7y = The seven-year semi-active retention period is based on the six-year limitation period specified for the commencement of an audit or assessment under the *Motor Fuel Tax Act* (s.43) and *Tobacco Tax Act* (s. 22). The signed schedules of sales, which are not scanned, are required for desk audits performed by motor fuel and tobacco tax program staff.

NOTE: The digitized images of these tax returns are classified under secondary 41360-04.

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A SA FD

41600 TAX REFUNDS

Records relating to the management of refunds under the Social Service Tax Act, Hotel Room Tax, Motor Fuel Tax Act, and Tobacco Tax Act.

This involves: refund claim inventory management, categorizing and assigning claims, refund verification and approval, refund payment processing, as well as registering individuals under the fuel tax rebate program for persons with disabilities (FDR) pursuant to the Motor Fuel Tax Act.

All refund claims are verified, and then reviewed by designated approval authorities in order to ensure the refund is payable and that approved claims are consistent with applicable legislation and government policy and supported by documentary evidence.

Certain claims that require expert auditing, accounting, or industry knowledge (e.g., tobacco and motor fuel), or are to be verified as part of a branch audit, may require the verification of the relevant business area before they are received by refund staff for payment processing. If the business area disallows the claim, it retains the records.

If a refund is reduced or disallowed, the taxpayer has 90 days to serve a notice of appeal on the minister.

Record types include correspondence, applications, forms, and reports.

For appeals, see primary 41700.

For disallowed account-based social service and hotel room tax refund claims, see secondary 41460-07.

For disallowed motor fuel tax refund claims, see secondary 41300-02.

For disallowed tobacco tax refund claims, see secondary 41380-04.

For refunds handled in conjunction with audits, see secondaries 41820-20 and -30.

Unless otherwise specified below, the ministry OPR (Refund Section) will retain these records for:

FY+6y nil DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO nil DE

(continued on next page)

Table with 3 columns: Code, Description, and Code. Includes entries for 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, y=year, SO=Superseded or Obsolete, DE=Destruction, SR=Selective Retention, FR=Full Retention, FOI=Freedom of Information/Privacy, 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

41600    TAX REFUNDS (continued)

-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General		FY+1y	nil	DE
-02	Consumer tax refund batch header reports (arrange by year, then by tax act)				

7y = The seven-year retention period is consistent with the retention period for the refund claims classified under secondary -20.

NOTE: These reports are the original summary sheets that accompany each batch of refund claims. They list the names of taxpayers and corresponding refund, interest and offset amounts, and contain the signatures of the spending authorities.

-20	Consumer tax refund claims (electronic data and electronic images) (arrange by taxpayer identification number [TIN])		SO+7y	nil	DE
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SO = when case is closed (e.g., claim is approved, disallowed or reduced)

7y = The seven-year retention period is based on the six-year limitation period for claiming a refund under the *Social Service Tax Act* (ss. 80 and 82), *Hotel Room Tax Act* (ss. 12 and 13), *Motor Fuel Tax Act* (ss. 26 and 27) and *Tobacco Tax Act* (ss. 19 and 20). It ensures that the records are available to verify that claims or portions thereof are not resubmitted within the six-year refund claim period.

NOTE: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.

NOTE: Scanned paper refund claims are classified under secondary 41500-12.

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A      SA      FD

41600      TAX REFUNDS (continued)

NOTE: This secondary includes correspondence, refund claim applications and supporting payment documentation (e.g., sales receipts, invoices, and credit card slips), FDR program applications and supporting medical documents (e.g., doctor's reports), signed refund verification forms, signed batch header reports, screen prints from external databases (e.g., Insurance Corporation of British Columbia), and auto-index forms.

-25      Pre-TACS consumer tax refund claims      SO      7y      DE  
            (arrange by tax act)

SO = when case is closed (e.g., claim is approved, disallowed or reduced)

7y = The seven-year retention period is based on the six-year limitation period for claiming a refund under the *Social Service Tax Act* (ss. 80 and 82), *Hotel Room Tax Act* (ss. 12 and 13), *Motor Fuel Tax Act* (ss. 26 and 27) and *Tobacco Tax Act* (ss. 19 and 20). It ensures that the records are available to verify that claims or portions thereof are not resubmitted within the six-year refund claim period.

NOTE: The OPR will store pre-TACS paper consumer tax refund claims under ongoing RCS accession number 91-0408.

NOTE: This secondary replaces approved ongoing records schedule 870365.

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A      SA      FD

41700      TAXATION APPEALS (PRIOR TO 2002)

Records relating to appeals to the minister and further appeals through the courts under the *Social Service Tax Act, Hotel Room Tax Act, Motor Fuel Tax Act, and Tobacco Tax Act* that closed prior to 2002. Since 2002, these appeals are covered by the *Taxation Appeals ORCS*.

Taxpayers have the right to appeal notices of assessment, disallowed refunds, and other decisions (e.g., denied tobacco tax exempt sales permits).

Taxpayers have at least 90 days from the date on the notice of assessment or denial letter, 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, memoranda, appeal notices, notes to file, reports, research material, court documents, and other types of records as indicated under relevant secondaries.

For management and performance reports generated by the Information Warehouse (IW), see secondary 41020-06.  
For taxation appeals to the minister and further appeals to the courts since 2002, see the *Taxation Appeal ORCS*.

Unless otherwise specified below, the ministry OPR (Appeals Branch) will retain these records for:

FY+6y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00      Policy and procedures

- OPR      SO      5y      FR

-01      General

- non-OPR      SO      nil      DE  
FY+1y      nil      DE

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A      SA      FD

41700      TAXATION APPEALS (PRIOR TO 2002) (continued)

PIB      -20      Consumer tax appeals to the minister - paper files      SO      7y      DE  
(includes appeal letters and supporting documents [e.g., receipts and invoices], acknowledgement letters, notes to file, computer print-outs, research documents, memoranda to minister, minister's decision letters, and "do not scan" notices)  
(arrange by name of taxpayer)

SO = when the appeal is closed (i.e., a taxpayer has been notified of the minister's decision and the period for appealing the minister's decision has expired); and when selected documents are scanned

7y = The seven-year retention period ensures that the records that are not scanned are retained for the same retention period as the electronic images classified under secondary -25.

NOTE: Some of these records (e.g., memoranda to minister and minister's decision letters) are scanned to TACS after the minister's decision is sent and the appeal period has expired.

NOTE: Court appeals of the minister's decision are reclassified under secondary -30.

NOTE: Appeals to the minister created before January 2002, were classified on either the relevant vendor and operator file under primary 41460, or audit file under primary 41820.

PIB      -25      Consumer tax appeals to the minister - electronic (electronic data and electronic images) (includes memoranda to minister, minister's decision letters, and notices that additional records are in the paper files)  
(arrange by TIN)

NOTE: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.

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A      SA      FD

41700      TAXATION APPEALS (PRIOR TO 2002) (continued)

PIB      -30      Consumer tax court appeals - paper files      SO      7y      FR  
(includes appeal letters and supporting documents [e.g., receipts and invoices], acknowledgement letters, notes to file, computer print-outs, research documents, memoranda to minister, minister's decision letters, petitions, affidavits, arguments, court cases, consent dismissal letters, orders, reasons for judgment, and "do not scan" notices)  
(arrange by name of taxpayer)

SO = upon conclusion of the appeal and expiry of further statutory limitations on appeals; and when selected documents are scanned

7y = The seven-year retention period ensures that the records that are not scanned are retained for the same retention period as the electronic images classified under secondary -35.

FR = The government archives will fully retain paper consumer tax court appeal files because they document significant appeals relating to consumer taxation legislation. These files document the entire progression of an appeal, from the appeal to the minister to the appeal to court.

NOTE: Some of these records (e.g., petitions, orders, and reasons for judgment) are scanned to TACS after the appeal is concluded and all further statutory limitations on appeals have expired.

NOTE: When the minister's decision (under secondary -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 further with leave to the BC Court of Appeal and the Supreme Court of Canada.

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A      SA      FD

41700      TAXATION APPEALS (PRIOR TO 2002) (continued)

NOTE: Consumer tax court appeals created before January 2002 were classified on either the relevant vendor and operator file under primary 41460 or audit file under primary 41820.

PIB      -35      Consumer tax court appeals - electronic  
(electronic data and electronic images)  
(includes memoranda to minister, minister's decision letters, petitions, orders, reasons for judgment, and notices that additional records are in the paper files)  
(arrange by TIN)

NOTE: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.

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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**

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A      SA      FD

41800      TAXPAYER COMPLIANCE - GENERAL

Records relating to taxpayer compliance with the consumption tax statutes not shown elsewhere in this primary block.

Compliance involves identifying areas for periodic audits and inspections in order to ensure consumption tax is applied fairly and consistently throughout the province. The identification of these areas is supported by automated processes: Taxpayer Administration, Compliance and Services (TACS) and the Consumer Taxation Information Warehouse (IW).

Record types include correspondence, reports and plans.

For audit workload plans, see *ARCS* secondary 400-08.

For audit workload reports created by the Information Warehouse, see secondary 41020-06.

For audits and inspections, see primary 41820.

For the IW Information System Overview (ISO), see the ISO section.

For the TACS ISO, see the ISO section.

Unless otherwise specified below, the ministry OPR (Workload Development) will retain these records for:

FY+6y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General		FY+1y	nil	DE
-02	Consumer tax audit workload development records (electronic records)		SO	nil	DE

NOTE: These records consist of formulas, audit leads, and related records that are retained on the local area network. Audit workload development reports created by the Information Warehouse are classified under secondary 41020-06.

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A      SA      FD

41820      TAXPAYER COMPLIANCE - AUDITS AND INSPECTIONS

Records relating to the examination of taxpayer's (individual or company) financial and business records in order to ensure that provincial consumption taxes have been correctly applied, collected, reported and paid.

Taxpayers, including those located outside the province who carry on business in British Columbia, are subject to inspections and compliance audits.

Under the legislation, audits and inspections are restricted (for the most part) to the previous six years. The exceptions to the six-year limitation period are the three-year limitation period for assessments on calculation errors, and cases of fraud or wilful non-payment of tax due, for which there is no limit on the audit or assessment period.

If an auditor or inspector suspects fraud or wilful non-payment, the case may be referred to special investigators for further enforcement action. If a tax liability is uncovered, the taxpayer is issued a notice of assessment, and if tax has been paid in error, the taxpayer is instructed to file a refund claim.

Record types include correspondence, working papers, audit acknowledgement forms, notices of assessment, APV9T vehicle transfer forms, equipment temporary operating permits, index cards, reports, and other types of records as indicated under relevant secondaries.

For appeals, see primary 41700.

For investigations, see primary 41840.

For refunds, see primary 41600.

For the Taxpayer Administration, Compliance and Services (TACS) Information System Overview (ISO), see the ISO section.

Unless otherwise specified below, the ministry OPR (Audit and Inspections) will retain these records for:

FY+6y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

(continued on next page)

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			<u>A</u>	<u>SA</u>	<u>FD</u>
41820	<u>TAXPAYER COMPLIANCE - AUDITS AND INSPECTIONS</u> (continued)				
-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General		FY+1y	nil	DE
-02	Consumer tax desk audit records (includes source documents such as APV9T vehicle transfer forms, equipment temporary operating permits [TOPs] and/or lists of TOPs issued, and lists of bed and breakfast establishments)		SO	nil	DE
	SO = upon completion of review; and if an assessment is required, the relevant records are reclassified under secondary -20				
	NOTE: These records are reviewed to verify that tax is applied correctly, or to provide audit leads.				
-03	Pre-TACS audit index cards		SO	nil	DE
	NOTE: These records date from 1948 to 1984. The volume is 11 standard boxes. They are replaced by automated systems (e.g., TACS).				
-04	Pre-TACS audit management reports (includes reports documenting work completed and in progress)		SO	nil	DE
	NOTE: This secondary provides for the retention and disposition of paper records that are no longer created. They are replaced by reports created using the Information Warehouse.				
-05	Pre-TACS oil and gas refund audits		FY+1y	5y	DE
	7y = The seven-year retention period is based on the six-year limitation period specified for the commencement of an assessment under the <i>Social Service Tax Act</i> (s. 115).				

(continued on next page)

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A      SA      FD

41820      TAXPAYER COMPLIANCE - AUDITS AND INSPECTIONS (continued)

NOTE: This secondary provides for the retention and disposition of a discontinued record series. The records document audits of an obsolete tax exemption that provided refunds of social service tax to the oil and gas industry from 1972 to 1979. The volume is two standard boxes.

PIB          -20      Consumer tax audits and inspections          FY+13y      nil          DE  
                              (electronic data and electronic images)  
                              (arrange by taxpayer identification number [TIN])

14y = After the expiry of 14 years the electronic data and images will be destroyed except for summary data (e.g., the audit letter header) on the taxpayer's TIN showing the dates on which audits or inspections have taken place and the result.

The 14-year retention period allows sufficient time for a taxpayer to undergo two audit cycles. (The previous audit is used to prepare for the next audit). If after a lapse of 14 years, a taxpayer has not been audited again, the electronic information will be dated and have little reference value. In addition, the legislation will have likely undergone considerable changes rendering 14-year old data and images irrelevant.

DE = Consumer tax audits and inspections, both paper and electronic, can be destroyed when they become inactive because the audit function is adequately documented in the *Consumer Tax Interpretation Manual (TIM)* (secondary 41040-03), and in annual statistical reports (secondary 41000-05).

NOTE: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.

NOTE: Electronic summary audit data is classified under secondaries 41460-20 and -30.

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A      SA      FD

41820      TAXPAYER COMPLIANCE - AUDITS AND INSPECTIONS (continued)

-30      Pre-TACS consumer tax audit and inspection files      FY+2y      11y      DE  
            (includes correspondence, working papers, audit  
            acknowledgement forms, notices of assessment,  
            reports, and worksheets used for data entry to previous  
            computer systems [e.g., Audit History])  
            (arrange by registration number, or if non-registered,  
            by company)

OPR = Audit and Inspections is the OPR, although Revenue Support Services Section boxed and transferred the records to off-site storage on their behalf

14y = The 14-year retention period was approved under ongoing records schedule 130042.

NOTE: This secondary provides for the retention and disposition of a discontinued record series. Since January 1, 2001, paper consumer tax audit and inspection files have been scanned and classified with other scanned records under secondary 41500-12.

NOTE: Revenue Support Services Section will store pre-TACS consumer tax audit and inspection files under ongoing RCS accession number 91-0302.

NOTE: This secondary replaces approved records schedule 870828 and amendment 130042.

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A      SA      FD

41840      TAXPAYER COMPLIANCE - INVESTIGATIONS

Records relating to investigating allegations of fraud or wilful non-payment of tax due under the *Social Service Tax Act, Hotel Room Tax, Motor Fuel Tax Act, Tobacco Tax Act, and Horse Racing Tax Act*. This may result in criminal prosecutions or the imposition of civil penalties.

Record types include correspondence, working papers, reports, exhibits, and copies of appearance notices, reports to Crown counsel and related court documents.

For the Taxpayer Administration, Compliance and Services (TACS) Information System Overview (ISO), see the ISO section.

Unless otherwise specified below, the ministry OPR (Special Investigations Section) will retain these records for:

FY+6y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General		FY+1y	nil	DE
-02	Consumer tax investigation summary reports (electronic data and electronic images) (arrange by taxpayer identification number [TIN])		FY+13y	nil	DE

14y = The 14-year retention period ensures that an investigation report that is relevant to an audit is retained as long as audit and inspection records classified under secondary 41820-20.

NOTE: The data and images are currently on TACS, which has not yet been programmed to provide for this retention period.

NOTE: These reports summarize the investigation and result.

(continued on next page)

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A      SA      FD

41900      TAXPAYER SERVICES

Records relating to providing a first point of contact for consumer tax inquiries and issues.

This involves responding to taxpayer requests for information received over the telephone and by personal visits and correspondence; processing vendor and operator registration applications and related tax on assets payments received over-the-counter; and providing rulings on vehicle transfer tax exemption applications received from Insurance Corporation of BC agents.

Operation manuals, the *Consumer Tax Interpretation Manual (TIM)*, and contact lists assist staff in responding to questions and resolving issues.

Record types include spreadsheets, correspondence, vehicle transfer forms, and supporting documentation.

For compliance reviews of APV9T vehicle transfer forms, see secondary 41820-02.

For reports generated by the Information Warehouse, see secondary 41020-06.

For tax on assets records, see the appropriate vendor and operator file under secondaries 41460-30 and -40.

For taxpayer inquiries that may result in new tax rulings, see secondary 41040-20.

For the Taxpayer Administration, Compliance and Services (TACS) Information System Overview (ISO), see the ISO section.

For *TIM*, see secondary 41040-03.

For vendor and operator registration, see secondaries 41460-30 and -40.

Unless otherwise specified below, the ministry OPR (Taxpayer Services) will retain these records for:

FY+6y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00	Policy and procedures (includes operation manuals)	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>

-01	General		FY+1y	nil	DE
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		<u>A</u>	<u>SA</u>	<u>FD</u>
41900	<u>TAXPAYER SERVICES</u> (continued)			
-02	Consumer tax letters log (electronic spreadsheet)	SO	nil	DE
	NOTE: The log tracks all written inquiries. It will be replaced by TACS.			
-03	Consumer tax telephone inquiry statistics (electronic spreadsheet)	SO	nil	DE
-20	Taxpayer service information requests and rulings (electronic data and electronic images) (arrange by Enforcement Decision Support [EDS] number)	FY+13y	nil	DE
	14y = The 14-year retention period ensures that a ruling letter that is relevant to an audit is retained as long as audit and inspection records classified under secondary 41820-20.			
	NOTE: The data and images are currently on the EDS component of TACS, which has not yet been programmed to provide for this retention period.			
	NOTE: Paper records are scanned and classified under secondary 41500-12.			

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## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### INFORMATION SYSTEM OVERVIEW SECTION

#### TABLE OF CONTENTS

##### ISO TITLE

Dexter Batch Control System	Dexter
Ministry of Provincial Revenue Information Warehouse	IW
Revenue Administration Point of Payment System	RAPPS
Taxpayer Administration, Compliance and Services	TACS



## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### INFORMATION SYSTEM OVERVIEW

#### **Name of Creating Agency**

Ministry of Provincial Revenue  
Corporate Services Branch  
Revenue Support Services Section

#### **System Title**

Dexter Batch Control System (Dexter)

#### **Purpose**

The purpose of Dexter is to track taxation batches (except property transfer tax batches) from creation by the mail room to data entry, and to act as a balance check for payments that are entered to the system. (Batch and Revenue Reconciliation Tracking [BARRT] tracks property transfer tax batches. BARRT is covered in the *Property Taxation ORCS*).

#### **Information Content**

Dexter contains batch numbers, codes, and dollar amounts; payment types; effective and deposit dates; number of items; and branch names.

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

##### **Inputs**

Dexter inputs consist of information entered manually from the batches, information received from a cheque encoder known as Creditron, and "accept" dates received from Tax Administration, Compliance and Services (TACS).

##### **Processes**

Dexter assigns sequential numbers and status codes to the batches (e.g., logged, unbalanced, balanced, and complete), uploads batch payment information to the cheque encoder, receives reject and unbalanced batch information from the cheque encoder, and uploads real property tax batch information to the Real Property Tax System (RP2K) and consumer tax batch information to TACS. (RP2K is covered in the *Property Taxation ORCS*).

##### **Outputs**

Dexter outputs consist of reports and the batch payment information loaded to the cheque encoder.

#### **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 in the *ARCS* manual.

For retention and disposition schedules, see relevant primaries, which are listed in the classification section below.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### Classification

#### 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".

#### Electronic Records

Secondary No.	Secondary Title
41500-05	Batch control data

#### Inputs

Secondary No.	Secondary Title
41500-13	Social service and hotel room tax return batches
43300-07	RITB (Revenue Income Taxation Branch) taxpayer paper records - scanned ( <i>Income Taxation ORCS</i> )
45700-06	Property taxation payment batches ( <i>Property Taxation ORCS</i> )
45800-12	PTT (property transfer tax) returns - assessment payments ( <i>Property Taxation ORCS</i> )

#### Outputs

Secondary No.	Secondary Title
41500-03	Batch control daily balance reports
41500-04	Batch control management reports

#### Other Related Records

- For transitory electronic data processing (EDP) records, see schedule number 102902 in the *ARCS* manual.
- For computer system backup records, see schedule 112910 in the *ARCS* manual.
- For administrative records relating to the system, see *ARCS* section 6 and other relevant primaries.
- For BARRT, see the BARRT Information System Overview in the *Property Taxation ORCS*.
- For RITB, see the RITB Information System Overview in the *Income Taxation ORCS*.
- For RP2K, see the RP2K Information System Overview in the *Property Taxation ORCS*.
- For TACS, see the TACS Information System Overview in this *ORCS*.

#### 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.

## **OPERATIONAL RECORDS CLASSIFICATION SYSTEM**

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### **INFORMATION SYSTEM OVERVIEW**

#### **Name of Creating Agency**

Ministry of Provincial Revenue

#### **System Title**

Ministry of Provincial Revenue Information Warehouse (IW)

#### **Purpose**

The purpose of the Information Warehouse is to measure the performance of the consumer taxation, property taxation, and school taxation programs, as well as to identify areas for periodic consumer taxation audits and inspections.

#### **Information Content**

The Information Warehouse contains: real property folio numbers; names of registered property owners; flags indicating interested parties; property classifications; actual use of properties; property locations by collection district, regional district and, if applicable, First Nations band; social service, hotel room, motor fuel, tobacco and horse racing taxpayer registration and close of business; boat, aircraft, and manufactured home sales; assessments; refund claims and adjustments; proof of purchases and sales; appeals; litigation; compliance audits; inspections; investigations; voluntary compliance rates; accounts receivable; transactional data; transaction types; debit and credit adjustments; amounts outstanding; amounts refunded; amounts written-off and pending write-off; minimum write-offs; penalty dates; active and closed cases; accounts in forfeiture status; forfeiture fees; due dates; effective dates; penalty dates; home owner grant eligibility totals; accounts eligible for farm extension; and hours spent on collection, audit, refund and enforcement activities.

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

##### **Inputs**

The consumer taxation inputs consist of snapshots of taxpayer data loaded from Taxpayer Administration, Compliance and Services (TACS); BC corporation income tax and goods and services tax (GST) data received by file transfer protocol (FTP) from the federal government; the BC manufacturers' directory; and liquor purchased data received by FTP from the Liquor Distribution Branch.

The property and school taxation inputs consist of snapshots of accounts receivable data loaded from the Real Property Tax System (RP2K) and System for Municipal Accounts Receivable Taxation for Schools (SMARTS). (RP2K and SMARTS are covered in the *Property Taxation ORCS*).

##### **Processes**

The Information Warehouse replaces the TACS, RP2K, and SMARTS data with each new load, augments the income tax, GST, manufacturers' directory, and liquor purchased data, and generates reports.

##### **Outputs**

The Information Warehouse outputs consist of reports.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### 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 in the *ARCS* manual.

For retention and disposition schedules, see relevant primaries, which are listed in the classification section below.

### Classification

#### 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".

#### Electronic Records

<b>Secondary No.</b>	<b>Secondary Title</b>
41020-02	Consumer taxation IW data - income tax
41020-03	Consumer taxation IW data - liquor purchased
41020-04	Consumer taxation IW data - manufacturer directory
41020-05	Consumer taxation IW data - TACS
45000-03	RPT (real property taxation) Information Warehouse data ( <i>Property Taxation ORCS</i> )

#### Inputs

<b>Secondary No.</b>	<b>Secondary Title</b>
41020-02	Consumer taxation IW data - income tax
41020-03	Consumer taxation IW data - liquor purchased
41020-04	Consumer taxation IW data - manufacturer directory
41020-05	Consumer taxation IW data - TACS
45300-05	Municipal school tax financial data ( <i>Property Taxation ORCS</i> )
45540-09	Property tax accounts receivable data ( <i>Property Taxation ORCS</i> )

#### Outputs

<b>Secondary No.</b>	<b>Secondary Title</b>
41000-05	Revenue divisional/branch annual statistical reports
41020-06	Consumer taxation IW reports
41020-07	Consumer taxation IW reports - ad hoc
41020-08	Consumer taxation IW reports - productivity
45000-04	RPT Information Warehouse performance reports ( <i>Property Taxation ORCS</i> )
45000-05	RPT Information Warehouse performance summaries ( <i>Property Taxation ORCS</i> )
45000-06	RPT Information Warehouse printouts ( <i>Property Taxation ORCS</i> )

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### **Other Related Records**

- For transitory electronic data processing (EDP) records, see schedule number 102902 in the *ARCS* manual.
- For computer system backup records, see schedule 112910 in the *ARCS* manual.
- For administrative records relating to the system, see *ARCS* section 6 and other relevant primaries.
- For RP2K, see the RP2K Information System Overview in the *Property Taxation ORCS*.
- For SMARTS, see the SMARTS Information System Overview in the *Property Taxation ORCS*.
- For TACS, see the TACS Information System Overview in this *ORCS*.

### **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.



## **OPERATIONAL RECORDS CLASSIFICATION SYSTEM**

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### **INFORMATION SYSTEM OVERVIEW**

**Name of Creating Agency**

Ministry of Provincial Revenue  
Corporate Services Branch  
Revenue Support Services Section

**System Title**

Revenue Administration Point of Payment System (RAPPS)

**Purpose**

The purpose of RAPPS is to accept over-the-counter tax payments and issue receipts for in-person payments.

**Information Content**

RAPPS contains the names of the tax acts, account numbers, payment methods and amounts, date of payment, and cashiers' names.

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

Cashiers enter the cheque and cash amounts and relevant information from the tax returns.

**Processes**

RAPPS processes the payments, issues receipts, and generates reports.

**Outputs**

RAPPS outputs consist of receipts (copies of which are not retained) 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 in the *ARCS* manual.

For retention and disposition schedules, see relevant primaries, which are listed in the classification section below.

**Classification****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".

**Electronic Records**

<b>Secondary No.</b>	<b>Secondary Title</b>
41500-07	Over-the-counter payment data

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### Inputs

Secondary No.	Secondary Title
ARCS 1050-05	Deposits
41500-13	Social service and hotel room tax return batches
43300-07	RITB (Revenue Income Taxation Branch) taxpayer paper records - scanned ( <i>Income Taxation ORCS</i> )
45700-06	Property taxation payment batches ( <i>Property Taxation ORCS</i> )
45800-12	PTT (property transfer tax) returns - assessment payments ( <i>Property Taxation ORCS</i> )

### Outputs

Secondary No.	Secondary Title
41500-08	Over-the-counter payment reports

### Other Related Records

- For transitory electronic data processing (EDP) records, see schedule number 102902 in the *ARCS* manual.
- For computer system backup records, see schedule 112910 in the *ARCS* manual.
- For administrative records relating to the system, see *ARCS* section 6 and other relevant primaries.
- For RITB, see the RITB Information System Overview in the *Income Taxation ORCS*.

### 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.

## **OPERATIONAL RECORDS CLASSIFICATION SYSTEM**

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### **INFORMATION SYSTEM OVERVIEW**

**Name of Creating Agency**

Ministry of Provincial Revenue  
Consumer Taxation Branch

**System Title**

Taxpayer Administration, Compliance and Services (TACS)

**Purpose**

The purpose of TACS is to document consumer taxpayer registrations, reporting, payments, inquiries, rulings, refunds, collections, audits, inspections, investigations, and appeals.

**Information Content**

TACS contains: the names, addresses, and telephone numbers of registered and unregistered social service and hotel room taxpayers, tobacco and motor fuel tax collector permit holders, family farm truck emblem holders, International Fuel Tax Agreement (IFTA) taxpayers and member jurisdictions, tobacco and motor fuel tax exempt retailers; boat, aircraft, and manufactured home sales information; taxpayer registration and close of business information; taxpayer identification numbers (TINs); payments; assessments; taxes owing; refund claims and adjustments; proof of purchases and sales; collection action; appeals; compliance audits and inspections; and investigation results.

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

TACS inputs consist of scanned documents and data keyed to taxpayers' accounts (i.e., taxpayer identification numbers [TINs]), or to the Enforcement Decision Support (EDS) component of TACS. EDS is used for inquiries, responses, and rulings which cannot be linked to a TIN.

**Processes**

TACS links electronic images to the data; calculates tax amounts; monitors tax payments; updates names of taxpayers and their addresses; assigns status and follow-up codes to taxpayers' TINs; generates outgoing documents; and downloads taxpayer information (e.g., payment, refund, collection, appeal, audit and inspection data) to the Ministry of Provincial Revenue Information Warehouse (IW). (Please see the IW Information System Overview).

**Outputs**

TACS outputs consist of collection write-off reports, refund batch header reports, loads to the IW, as well as outgoing documents (e.g., suspension and collection letters, notices of assessment, statements of account, audit letters, certificates and permits), copies of which are retained in the Letters Manager component of TACS. (Letters Manager is used to create outgoing documents. The documents are linked to specific TINs and have the same retention period as related electronic images on TACS).

**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 in the *ARCS* manual.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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For retention and disposition schedules, see relevant primaries, which are listed in the classification section below.

### Classification

#### 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".

#### Electronic Records

<b>Secondary No.</b>	<b>Secondary Title</b>
41040-40	EDS consumer tax inquiries
41100-20	Consumption tax collection files
41200-02	Horse racing tax returns
41300-02	Motor fuel tax collector returns
41300-20	Motor fuel tax bulk agent files
41300-30	Motor fuel tax registered collector files
41300-40	Motor fuel tax unregistered collector files
41320-20	Family farm truck emblem application files
41340-03	IFTA tax returns
41340-20	IFTA application files
41340-30	IFTA member jurisdiction files
41360-02	Denied FNR and TES applications
41360-04	Tax exempt sales on reserves tax returns
41360-40	Fuel and tobacco retailers on reserves case files
41360-50	Other exempt sale retail dealer (ESRD) files
41380-02	Denied TWS dealer permit applications
41380-04	Tobacco wholesale dealer (TWS) tax returns
41380-20	Tobacco wholesale dealer (TWS) case files
41420-20	Boat, aircraft and manufactured home sales records
41460-07	Social service and hotel room tax returns
41460-20	Casual social service and hotel room taxpayers
41460-30	Vendor and operator registration/close of business
41600-20	Consumer tax refund claims
41700-25	Consumer tax appeals to the minister - electronic
41700-35	Consumer tax court appeals - electronic
41820-20	Consumer tax audits and inspections
41840-03	Consumer tax investigation summary reports
41900-20	Taxpayer service information requests and rulings

#### Inputs

<b>Secondary No.</b>	<b>Secondary Title</b>
41500-12	Scanned consumer tax records
41500-13	Social Service and hotel room tax return batches
41500-14	Tax exempt sales on reserves tax return batches

## **OPERATIONAL RECORDS CLASSIFICATION SYSTEM**

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### **Outputs**

<b>Secondary No.</b>	<b>Secondary Title</b>
41020-05	Consumer taxation IW data - TACS
41100-04	Consumption tax collection write-off reports
41600-02	Consumer tax refund batch header reports

### **Other Related Records**

- For transitory electronic data processing (EDP) records, see schedule number 102902 in the *ARCS* manual.
- For computer system backup records, see schedule 112910 in the *ARCS* manual.
- For administrative records relating to the system, see *ARCS* section 6 and other relevant primaries.
- For the IW, see the IW Information System Overview.

### **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.

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### SUBJECT HEADINGS

### PRIMARY NUMBERS

#### CONSUMER TAXATION

#### OPERATIONAL RECORDS CLASSIFICATION SYSTEM (ORCS)

#### INDEX

This index provides an alphabetical guide to *ORCS* subject headings and relevant primary number(s). It should enable the user to locate the primary number(s) in which documents relating to a specific subject or function may be classified. It should also aid the user in retrieving, by subject, documents which have been classified and filed.

Employees responsible for records classification should use this index as a means of access to the contents of *ORCS*. Once they have located what appear to be relevant index entries for a given subject, they should refer to the primary or primaries listed in order to determine which is the correct classification and also to determine the correct secondary. Often, the primary scope notes will clarify whether or not a document should be classified in a given primary. Primary scope notes should be read carefully as they delineate a primary's subject and content.

This index contains an alphabetical listing of:

- a) all keywords which appear in primary titles;
- b) all keywords which appear in secondary titles;
- c) keywords which appear in primary scope notes;
- d) common synonyms for indexed keywords; and
- e) common abbreviations.

#### Cross-references:

"See" references indicate that the subject heading sought is indexed under an alternate entry (a more appropriate keyword, a full or official name, etc.).

"See also" references are used when additional information can be found in another entry.

(continued on next page)

**OPERATIONAL RECORDS CLASSIFICATION SYSTEM**

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SUBJECT HEADINGS

PRIMARY NUMBERS

- A -

AGREEMENTS	ARCS 146
- data exchange	ARCS 146
- International Fuel Tax Agreement registration	41340
AIRCRAFT	
- registry, federal government	41420
- sales	41420
AIRLINES	
- exempt sale retail dealer	41360
APPEAL(S)	
- prior to 2002	41700
- since 2002	<i>Taxation Appeals ORCS</i>
APV9T vehicle transfer forms	
- audits	41820
ASSETS	
- tax on	41460
AUDIT(S)	41820
- history worksheets	41820
- leads	41800
- summary data	41460
- workload development records	41800
- workload reports	41020

- B -

BAMH (See BOAT, AIRCRAFT, AND MANUFACTURED HOME)

BANK	
- tax payment listings	41500

BARRT (See BATCH AND REVENUE RECONCILIATION TRACKING)

BATCH(ES)	
- and Revenue Reconciliation Tracking	ISO section
- balance and edit reports	41500
- control data	41500
- control reports	41500
- control sheets from government agents	41500
- header reports, refund	41600
- hotel room tax return	41500
- refund	41500
- social service tax return	41500
- tax exempt sales on reserves return	41500

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### SUBJECT HEADINGS

### PRIMARY NUMBERS

BOAT	
- licences	41420
- sales	41420
BOAT, AIRCRAFT, AND MANUFACTURED HOME	
- sales records	41420
- scanned records	41500
BRIEFING	
- books for minister	41040
- notes	ARCS 280
BROCHURES	
- development	ARCS 312
- final versions	41000
BULK AGENTS	41300
- scanned paper records	41500
BULLETINS	
- development	ARCS 312
- final versions	41000
BUS PASS	
- payment listings	41500
BUSINESS	
- close of	41460
- compliance surveys	41460

- C -

CARRIER, MOTOR (See MOTOR CARRIER)

CASUAL	
- motor fuel tax collectors	41300
- social service taxpayers	41460
- taxpayer collection files	41100
CERTIFICATES	
- of social service/hotel room tax registration	41460
- of vehicle sales to non-residents	41420
CLOSE OF BUSINESS	41460
COLLECTIONS	
- accounts receivable microfiche	41100
- manuals	41100
- performance reports	41020
- prior to 2002	41100



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**SUBJECT HEADINGS**

**PRIMARY NUMBERS**

- scanned paper records 41500
- search request forms 41100
- set-offs 41100
- since 2002 *Taxation Revenue Collections* ORCS
- write-off reports 41100

**COLLECTOR(S)**

- motor fuel tax 41300
- returns, motor fuel tax 41300
- returns, tobacco tax 41380
- tobacco tax 41380

**COLOURED FUEL**

- bulk agent 41300
- family farm trucks 41320

**COMFICHE (See MICROFICHE)**

**COMMUNICATIONS ACTIVITIES**

ARCS 295-338

**COMPLIANCE**

- audits 41820
- investigations 41840
- reviews of APV9T forms 41820

**COMPUTER OUTPUT MICROFICHE (See MICROFICHE)**

**CONFIRMATIONS**

- lien 41100

**CONSUMER TAX(ATION)**

- appeals 41700
- audits 41820
- batch, balance and edit reports 41500
- briefing books for minister 41040
- brochures, final version 41000
- bulletins, final version 41000
- collections (See COLLECTIONS)
- edit/batch summary reports 41500
- first point of contact 41900
- Information Warehouse (See INFORMATION WAREHOUSE)
- inquiries 41040 and 41900
- inspections 41820
- Interpretation Manual 41040
- interpretations 41040
- investigations 41840
- issues 40140
- letters log 41900
- notices to taxpayers, final version 41000
- refunds 41600
- rulings 41040 and 41900
- scanned paper records 41500

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<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
- statute interpretations	41040
CONSUMPTION TAX (See CONSUMER TAXATION)	
CORPORATION INCOME TAX	
- data on the Information Warehouse	41020
COUPONS (See RETURNS)	
COURTS	
- appeals to	41700
COWICHAN BAND (See also FIRST NATION BAND) (See also INDIAN RESERVES)	
- tobacco tax	41360
CREDIT	
- write-offs, pre-TACS	41100

- D -

DATA	
- aircraft sales	41420
- appeal	41700
- audit	41820
- audit summary	41460
- batch control	41500
- boat sales	41420
- bulk agent	41300
- collection	41100
- Dexter	41500
- Enforcement Decision Support	41040 and 41900
- exchange agreements	ARCS 146
- exempt sale retail dealer	41360
- family farm truck	41320
- horse racing tax	41200
- hotel room tax	41460
- IFTA records	41340
- income tax	41020
- Information Warehouse	41020
- inquiry letters	41040 and 41900
- inspection	41820
- investigation summary	41840
- liquor purchased	41020
- manufactured home sales	41420
- motor fuel tax	41300
- operator	41460
- over-the-counter payment	41500
- refund	41600

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<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
- social service tax	41460
- tax exempt sales	41360
- taxpayer service	41900
- tobacco wholesale dealer	41380
- vendor	41460
<b>DECISIONS</b>	
- court	41700
- minister's	41700
<b>DESK AUDITS</b>	
- hotel room tax	41820
- social service tax	41820
- tobacco wholesale dealer return	41380
<b>DEXTER BATCH CONTROL SYSTEM</b>	ISO section
- data	41500
- reports	41500
<b>DIESEL FUEL (See MOTIVE FUEL)</b>	
<b>DIGITIZED IMAGES (See IMAGES)</b>	
<b>DISABILITY REBATE</b>	
- motor fuel tax	41600
<b>DUTY FREE STORES</b>	
- exempt sale retail dealer	41360
<b>DYED FUEL (See COLOURED FUEL)</b>	
- E -	
<b>EDS (See ENFORCEMENT DECISION SUPPORT)</b>	
<b>ELECTRONIC RECORDS (See DATA and IMAGES)</b>	
<b>EMBLEMS</b>	
- family farm truck	41320
<b>ENFORCEMENT DECISION SUPPORT</b>	
- consumer tax interpretations/rulings	41040 and 41900
- inquiry letters and responses	41040 and 41900
- taxpayer services	41900
<b>EQUIPMENT</b>	
- temporary operating permits, audit of	41820
<b>ESRD (See EXEMPT SALE RETAIL DEALER)</b>	
<b>EXECUTIVE</b>	

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<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
- briefing notes	ARCS 280
EXEMPT SALE(S)	
- motor fuel and tobacco tax	41360
- retail dealers	41360
- F -	
FAMILY	
- farm truck emblems	41320
FARM	
- truck emblems	41320
FDR (See MOTOR FUEL TAX DISABILITY REBATE)	41600
FEDERAL GOVERNMENT	
- aircraft registry	41420
- set-offs	41100
- ships registry	41420
FICHE (See MICROFICHE)	
FIRST NATION BAND	
(See also COWICHAN BAND)	
(See also INDIAN RESERVES)	
- motor fuel issues	41360
- tobacco issues	41360
FIRST POINT OF CONTACT	
- inquiries and issues	41900
FNR (See FUEL NATIVE RETAILER)	
FRAUD	
- investigations	41840
FUEL NATIVE RETAILER	41360
- ledgers	41360
FUEL TAX (See MOTOR FUEL TAX)	
- G -	
GOODS AND SERVICES TAX	
-data on the Information Warehouse	41020
GOVERNMENT AGENT	
- batch control sheets	41500
GST (See GOODS AND SERVICES TAX)	

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SUBJECT HEADINGS

PRIMARY NUMBERS

- H -

HEADER REPORTS

- audit 41460
- refund 41600

HORSE RACING TAX

- collections 41100
- returns 41200
- scanned paper records 41500

HOTEL ROOM TAX

- appeals 41700
- audits 41820
- collections 41100
- operators 41460
- payments 41500
- refunds 41600
- registration 41460
- return batches 41500
- returns, electronic 41460
- scanned paper records 41500

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IFTA (See INTERNATIONAL FUEL TAX AGREEMENT)

IMAGES

- aircraft sales 41420
- appeal 41700
- audit 41820
- boat sales 41420
- bulk agent 41300
- collection 41100
- Enforcement Decision Support 41040 and 41900
- exempt sale retail dealer 41360
- family farm truck 41320
- horse racing tax 41200
- hotel room tax 41460
- IFTA 41340
- inquiry letters and responses 41040 and 41900
- inspection 41820
- manufactured home sales 41420
- motor fuel tax 41300
- operator 41460
- refunds 41600
- social service tax 41460
- tax exempt sales 41360
- taxpayer services 41900
- tobacco wholesale dealer 41380
- vendor 41460

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<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
INCOME TAX	
- data on the Information Warehouse	41020
INDEX CARDS	
- pre-TACS audit	41820
INDIAN RESERVES	
(See also FIRST NATION BAND)	
- Cowichan Band tobacco tax on	41360
- exempt sale retail dealers	41360
INFOBASE	
- Tax Interpretation Manual on	41040
INFORMATION REQUESTS	
- consumer tax	41900
INFORMATION WAREHOUSE	ISO section
- data	41020
- reports	41020
INQUIRIES	
- taxpayer	41040 and 41900
INSPECTIONS	41820
INTERNATIONAL FUEL TAX AGREEMENT	
- applications	41340
- member jurisdictions	41340
- registration	41340
- resolutions	41340
- scanned paper records	41500
- tax returns	41340
INTERNET	
- consumer tax	41000
INTERPRETATION(S)	
- of consumer taxation statutes	41040 and 41900
- Manual, Consumer Tax	41040
- taxpayer service	41900
INTRANET	
- consumer tax	41000
INVESTIGATIONS	41840
ISSUES	
- management	41040
IW (See INFORMATION WAREHOUSE)	

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SUBJECT HEADINGS

PRIMARY NUMBERS

- J -

- K -

- L -

LEADS  
- audit 41800

LEASES  
- social service tax on 41460

LEDGERS  
- fuel tax exempt sales 41360

LEGAL OPINIONS  
- collection interpretations of ARCS 350  
41100

LEGISLATIVE PROGRAM ARCS 135

LETTER LOG  
- consumer tax 41900

LIEN  
- confirmations 41100

LIQUOR PURCHASED  
- data 41020

LOGS  
- casual and registered taxpayer 41460  
- taxpayer inquiry letter 41900

LOWER-TAXED  
- fuel 41320

- M -

MANAGEMENT REPORTS 41020

MANUALS ARCS 195  
- collections 41100  
- policy and procedure (See secondary -00 under the relevant primary)  
- Tax Interpretation 41040

MANUFACTURE(RS')(D)  
- directory data on the Information Warehouse 41020

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<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
- home sales	41420
<b>MICROFICHE</b>	
- collection accounts receivable	41100
- federal government aircraft registry	41420
- pre-TACS return system	41460
<b>MINISTER</b>	
- appeals to	41700
- briefing books	41040
<b>MOTIVE FUEL</b>	
- users tax returns	Schedule 105041
<b>MOTOR CARRIER</b>	
- IFTA registration and returns	41340
- permanent motive fuel users tax returns	Schedule 105041
- status transmittals	41340
<b>MOTOR FUEL TAX</b>	41300
(See also COLOURED FUEL)	
(See also MOTIVE FUEL)	
- appeals	41700
- bulk agents	41300
- collections	41100
- disability rebate	41600
- exempt sales	41360
- International Fuel Tax Agreement registration	41340
- refund claims	41600
- returns	41300
- scanned paper records	41500
<b>MOTOR VEHICLE</b>	
- certificates of sales to non-residents	41420
- N -	
<b>NON-REGISTERED TAXPAYERS (See CASUAL TAXPAYERS)</b>	
<b>NOTICES OF ASSESSMENT</b>	
(See also RETURNS)	
- appeals	41700
<b>NOTICES TO TAXPAYERS</b>	
- development	ARCS 312
- final versions	41000
<b>NR (See NON-REGISTERED TAXPAYERS)</b>	



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### SUBJECT HEADINGS

### PRIMARY NUMBERS

- O -

OCCASIONAL (See CASUAL)

OIL AND GAS

- social service tax refund audits

41820

OPERATORS

- hotel room tax

41460

ORDERS IN COUNCIL

ARCS 135

OVERDUE

- tax collection

41100

OVER-THE-COUNTER

- payments

41500

- P -

PAYMENT(S)

- listings of taxes paid at banks

41500

- over-the-counter

41500

- processing

41500

PERMANENT MOTIVE FUEL

- users tax returns

Schedule 105041

PERMITS

- exempt sale retail dealer

41360

- family farm truck

41320

- temporary operating , audits of

41820

- tobacco wholesale dealers

41380

PERSONAL PROPERTY

- lien confirmations

41100

POINT

- of contact, first

41900

- of Payment System, Revenue Administration

ISO section

- of sale exemptions on vehicles

41420

POLICY MANUALS (See MANUALS)

PROCEDURE MANUALS (See MANUALS)

PRODUCTIVITY REPORTS

41020

PROPERTY, PERSONAL

- lien confirmations

41100

**OPERATIONAL RECORDS CLASSIFICATION SYSTEM**

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<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
PROVINCIAL	
- sales tax (See SOCIAL SERVICE TAX)	
- set-offs	41100
PST (See SOCIAL SERVICE TAX)	
	- Q -
Q FORMS	41420
- scanned paper	41500
QUARTERLY	
- motor carrier transmittals	41340
	- R -
RAPPS (See REVENUE ADMINISTRATION POINT OF PAYMENT SYSTEM)	
REBATE, DISABILITY	
- motor fuel tax	41600
REFUND(S)	41600
- audits	41820
- audits, oil and gas social service tax	41820
- claim batches, scanned paper	41500
REGISTRATION	
- federal government aircraft	41420
- hotel room tax	41460
- motor fuel tax collector	41300
- liens	41100
- operator	41460
- social service tax	41460
- taxpayer	41460
- vendor	41460
REJECTED	
- motor fuel bulk agent and collector applications	41300
REMITTANCE ADVICES (See RETURNS)	
REPORTS	
- annual statistical	41000
- audit management reports, Pre-TACS	41820
- audit workload	41020
- batch, balance, and edit	41500
- batch control	41500
- batch header, refund	41600
- business compliance survey	41460
- collection	41020
- Dexter	41500

**OPERATIONAL RECORDS CLASSIFICATION SYSTEM**

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SUBJECT HEADINGS

PRIMARY NUMBERS

- edit and batch summary	41500
- Information Warehouse	41020
- investigation summary	41840
- management	41020
- refund batch header	41600
- Revenue Administration Point Of Payment System	41500
- taxpayer service	41020
- telephone inquiry statistics	41900
- write-off	41100
REQUEST	
- forms, search	41100
RESOLUTION	
- IFTA	41340
RETAILERS	
- tax exempt sale	41360
- tobacco tax special	41360
RETURN(S)	
- batches	41500
- horse racing tax	41200
- hotel room tax	41460
- IFTA tax	41340
- motor fuel tax	41300
- permanent motive fuel users tax	Schedule 105041
- scanned paper records	41500
- social service tax	41460
- tax exempt sales	41360
- tobacco wholesale dealer	41380
REVENUE ADMINISTRATION POINT OF PAYMENT SYSTEM	ISO section
- data	41500
- reports	41500
RULINGS	
- on consumer taxation statutes	41040
- taxpayer service	41900
- vehicle transfer tax exemption applications	41900
SALES TAX (See SOCIAL SERVICE TAX)	
SCANNED RECORDS	
- consumer tax	41500
SEARCH	
- request forms, collections	41100
SET-OFF PROGRAM	41100

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## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### SUBJECT HEADINGS

### PRIMARY NUMBERS

SHIP(S)	
- chandlers exempt sale retail dealer	41360
- registry	41420
- vessel licence records	41420
SMALL DEBT	
- write-offs, pre-TACS	41100
SOCIAL SERVICE TAX	
- aircraft	41420
- appeals	41700
- audits	41820
- boat	41420
- business compliance surveys	41460
- casual taxpayers	41460
- collections	41100
- manufactured home	41420
- payments	41500
- registered taxpayers	41460
- refunds	41600
- return batches	41500
- returns, electronic	41460
- scanned records	41500
- vendors	41460
SPECIAL RETAILERS	
- tobacco tax	41360
STATISTICS (See REPORTS)	
STATUS TRACKING	
- appeal	41700
SUPPLIERS	
- motor fuel	41300
- tobacco	41380
SURVEYS	
- business compliance	41460
SYSTEM	
- Batch and Revenue Reconciliation Tracking	ISO section
- Dexter Batch Control	ISO section
- Revenue Administration Point of Payment	ISO section
- Taxpayer Administration, Compliance and Services	ISO section
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T2 INCOME TAX	
- data on the Information Warehouse	41020

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### SUBJECT HEADINGS

### PRIMARY NUMBERS

TACS (See TAXPAYER ADMINISTRATION, COMPLIANCE AND SERVICES)	
TAX EXEMPT SALE(S)	
- motor fuel	41360
- retailers	41360
- return batches	41500
- tobacco	41360
TAX INTERPRETATION MANUAL	41040
TAX ON ASSETS	
- records	41460
TAX REFUNDS (See REFUNDS)	
TAX RETURNS (See RETURNS)	
TAXPAYER ADMINISTRATION, COMPLIANCE AND SERVICES	ISO section
(See also DATA)	
(See also IMAGES)	
- data on the Information Warehouse	41020
- Enforcement Decision Support data and images	41040 and 41900
TAXPAYER(S)	
- compliance audits	41820
- horse racing tax	41200
- hotel room tax	41460
- IFTA	41340
- first point of contact	41900
- inquiries	41040 and 41900
- interpretations for	41040 and 41900
- motor fuel tax	41300
- rulings	41040 and 41900
- services	41900
- social service tax	41460
- tax exempt sale	41360
- tobacco wholesale dealers	41380
TELEPHONE INQUIRY	
- statistics	41900
TEMPORARY OPERATING PERMITS	
- audits	41820
TES (See TAX EXEMPT SALE)	
TIM (See TAX INTERPRETATION MANUAL)	
TOBACCO TAX	
- appeals	41700
- collections	41100

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<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
- Cowichan Band	41360
- exempt sales	41360
- pre-TACS records	41300
- refunds	41600
- scanned paper records	41500
- special retailers	41360
- tax exempt sales	41360
TOBACCO WHOLESALE DEALERS	41380
TOPICAL ISSUES	
- management	41040
TOPS (See TEMPORARY OPERATING PERMITS)	
TRACKING	
- appeal	41700
TRANSMITTALS	
- motor carrier	41340
TRUCK	
- emblems	41320
TSR (See TOBACCO TAX SPECIAL RETAILER)	
TWS (See TOBACCO WHOLESALE DEALERS)	
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UNREGISTERED (See CASUAL)	
	- V -
VEHICLE	
- certificates of sales to non-residents	41420
- transfer forms, audits of	41820
- transfer tax exemption rulings	41900
VENDORS	
- social service tax	41460
VESSEL	
- licence records	41420
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WEB SITES	
- consumer tax	41000

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SUBJECT HEADINGS

PRIMARY NUMBERS

WEEKLY	
- motor carrier transmittals	41340
WILFUL NON-PAYMENT OF TAX	
- investigations	41840
WORKLOAD, AUDIT	
- development records	41800
- reports	41020
WRITE-OFFS	41100

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