

BALANCED BUDGET 2007

*Ministry of
Small Business and Revenue
and
Minister Responsible for Regulatory Reform*

2007/08 – 2009/10 SERVICE PLAN

February 2007



Library and Archives Canada Cataloguing in Publication Data

British Columbia. Ministry of Small Business and Revenue.

Service Plan. — 2006/07/2008/09—

Annual.

Also available on the Internet.

ISSN 1715-474X = Service plan – Ministry of Small Business and Revenue.

Continues: Service plan – British Columbia. Ministry of Provincial Revenue. ISSN 1705-5032.

Continues in part: Service plan - British Columbia. Ministry of Small Business and Economic Development, ISSN 1710-1913.

1. British Columbia. Ministry of Small Business and Revenue – Periodicals.
 2. Finance, Public – British Columbia – Periodicals.
 2. Fiscal policy – British Columbia – Periodicals.
 3. Revenue – British Columbia – Periodicals.
 4. Small business – Government policy – British Columbia – Periodicals
- I. Title. II. Title: Ministry of Small Business and Revenue ... service plan.

J13.B8B74

352.4'09711'05

C2005-960159-0

Ministry of Small Business and Revenue, contact:

PO BOX 9432
STN PROV GOVT
VICTORIA, BC
V8W 9N6

or visit our website at
<http://www.gov.bc.ca/sbr>

Email the Minister's Office at SBR.Minister@gov.bc.ca

Published by the Ministry of Small Business and Revenue



Message from the Minister and Accountability Statement

The Ministry of Small Business and Revenue was established to further our government's commitment to the small business community of British Columbia, and create a centre of excellence for tax administration and revenue management.

The Ministry is focused on advancing our government's Great Goal to lead the nation in job creation on a per capita basis. Working in partnership with small business, our government is planning for British Columbia's future growth and success.

Small business and their employees — numbering more than one million — are a driving force in British Columbia's economic revitalization. In 2005, small business in British Columbia created jobs at more than four times the national rate.

In October 2005, a permanent Small Business Roundtable was established. The Roundtable, which I chair, is a forum for government and small business owners and operators to build a working partnership to provide ongoing, advice and input on issues and opportunities to ensure small business success.

The Roundtable conducted 18 sessions in communities throughout British Columbia and met with hundreds of small business owners, operators and association representatives to discuss issues affecting small business. The Roundtable submitted their first report to government on October 17, 2006. Government and the Ministry have reviewed the recommendations from the Small Business Roundtable and, working together in partnership, we developed a Small Business Action Plan for implementation in 2007/08.

As part of our government's commitment to review taxation policies, the Ministry launched the Provincial Sales Tax Review in November 2005. We consulted with small business and industry to develop revenue-neutral options for changes to the provincial sales tax. These consultation sessions heard from 166 business representatives from communities throughout the province before concluding in May 2006. Based on this input, policy, legislative and administrative changes will be considered.

The Ministry of Small Business and Revenue continues to identify and collect amounts owed to government through fair, efficient and effective tax administration and revenue management processes. Our mandate is to create a centre of excellence for revenue management in British Columbia. We introduced a streamlined, consolidated revenue management system in April 2006 and are working with other ministries to transition their revenue management functions to our revenue management program.

In March 2007, we will launch the third edition of the *Taxpayer Fairness and Service Code*. All three editions are the result of ongoing work in partnership with British Columbia small business organizations. *The Taxpayer Fairness and Service Code* demonstrates our commitment to service excellence through responsive, courteous, fair and respectful

treatment, and the protection of privacy and confidentiality. The Code includes a comprehensive set of service excellence standards against which we will monitor and report publicly on our service performance.

As Minister Responsible for Regulatory Reform, our goal is to achieve continuous improvement in our regulatory environment, making it easier for citizens and businesses to operate and succeed in British Columbia. Under the leadership of Premier Gordon Campbell, we have fulfilled and exceeded our pledge in 2001 to reduce the regulatory burden by one-third.

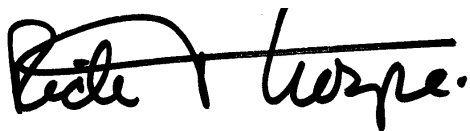
Today, we are committed to a zero net increase in British Columbia's regulatory count. In addition, we are pursuing a citizen-centred approach to regulatory reform. Citizen-centred reform focuses specifically on saving time and reducing steps for citizens, small business or industry accessing government programs and services or complying with regulations. We will continue to modernize, streamline and simplify our regulatory system while preserving regulations protecting public health, safety and the environment.

As announced by the Premier in October of last year, my ministry will work with other ministries, municipalities and local governments to implement a common municipal business licence for mobile businesses operating in British Columbia. This will reduce costly duplication and encourage business growth in all regions of British Columbia.

The Ministry of Small Business and Revenue 2007/08 – 2009/10 Service Plan was prepared under my direction in accordance with the *Budget Transparency and Accountability Act*. I am accountable for the basis on which the plan has been prepared. All material fiscal assumptions and policy decisions as of February 7, 2007 have been considered in preparing the plan and I am accountable for achieving the specific objectives in the plan.

Additionally, under the *Balanced Budget and Ministerial Accountability Act*, I am accountable for earning \$215.5 million in gross revenue from audit and compliance-related activity in respect of revenues payable under enactments administered by the Minister of Small Business and Revenue.

I am pleased to present this plan on behalf of the Ministry of Small Business and Revenue. This Service Plan sets out our priorities for the next three years and I look forward to working with all British Columbians to achieve our goals.



Honourable Rick Thorpe
Minister of Small Business and Revenue
and Minister Responsible for Regulatory Reform
sbr.minister@gov.bc.ca

February 20, 2007

Table of Contents

Ministry Overview	5
Purpose of Ministry.....	5
Vision, Mission and Values.....	6
Strategic Context	8
Core Business Areas	12
Goals, Objectives, Strategies and Results	17
Overview.....	17
Ministry Goals.....	17
Ministry Contributions to Government’s Five Great Goals.....	18
Cross Ministry Initiatives.....	18
Performance Plan.....	23
Performance Plan Summary Table.....	24
Resource Summary	38
Explanations and Comments.....	40
Appendices	41
Appendix A: Glossary.....	41
Appendix B: Legislation Administered by the Ministry.....	42
Appendix C: Service Delivery.....	43
Appendix D: Ministry Organizational Structure and Key Responsibilities.....	46
Appendix E: Ministry Contributions to Government’s Five Great Goals.....	47
Appendix F: Taxpayer Fairness and Service Code — Service Standards.....	48

Ministry Overview

Purpose of Ministry

The Ministry of Small Business and Revenue fosters a competitive environment for small business¹ and investment in all regions of British Columbia, and provides a centre of excellence in the Province of British Columbia for tax administration and revenue management. The Ministry leads the Regulatory Reform Initiative for government, and supports the Province's property assessment processes. In addition, the Minister is accountable for BC Assessment, which establishes and maintains uniform real property assessments for all property owners in British Columbia.

Specifically, the Ministry:²

- Supports the vital role small business plays in all regions of British Columbia's economy by being a champion for small business in government. The Ministry of Small Business and Revenue works with other ministries, partners and the small business community to implement strategies and initiatives to support small business start-up and growth.
- Identifies and collects amounts owed to government through fair, efficient and effective tax administration and revenue management processes. These revenues support the provision of important government programs such as health care, education, transportation and social services for British Columbians.
- Provides a centre of excellence for tax administration and revenue management services to other ministries, local governments and other agencies.
- Leads regulatory reform across government to create a modern, effective and responsive regulatory regime that improves government programs and services, as well as encourages prosperity, innovation and opportunity to increase British Columbia's economic and business competitiveness.
- Provides policy and administrative support for provincial property assessment and review processes to ensure transparent, flexible, fair and equitable service to British Columbia property owners.

The Ministry is committed to service excellence — providing prompt, quality service that meets the needs of our diverse customers and partners, and fulfills the service excellence standards set out in the *Taxpayer Fairness and Service Code*. The Code, developed in

¹ A small business is a business that has fewer than 50 employees or is operated by a person who is self-employed without paid help. Refer to Appendix A — Glossary.

² Refer to Appendix B for a list of legislation administered by the Ministry of Small Business and Revenue.

partnership with small business organizations across British Columbia,³ is a demonstration of the Ministry's commitment to service excellence. It details a taxpayer's right to timely customer service, courtesy, respect, fair treatment and confidentiality. It includes service excellence standards against which the Ministry's performance is monitored and reported publicly.

Vision, Mission and Values

Vision

The Ministry of Small Business and Revenue supports the prosperity of British Columbians through small business growth, effective tax administration and revenue management, and a responsible regulatory system.

Mission

The Ministry will:

- Work in partnership to promote the success of the small business sector.
- Identify and collect provincial revenue to support government programs and services.
- Provide a centre of excellence for tax administration and revenue management.
- Enhance regulatory reform to include a citizen-centred approach to improve government programs and services.

Values

The Ministry's values, and the fairness and customer service principles in the *Taxpayer Fairness and Service Code* guide the organization and its employees in conducting the business of the Ministry and achieving its goals. The Ministry adheres to the core values of government — integrity, fiscal responsibility, accountability, respect and choice — and the Standards of Conduct expected of all employees in the public service.

Government's Core Values

Integrity — to make decisions in a manner that is consistent, professional, fair, transparent and balanced.

Fiscal responsibility — to implement affordable public policies.

Accountability — to enhance efficiency, effectiveness and the credibility of government.

Respect — to treat all citizens equitably, compassionately and respectfully.

Choice — to afford citizens the opportunity to exercise self-determination.

³ Partner organizations include the Canadian Federation of Independent Business, British Columbia Chamber of Commerce, Retail Merchants' Association of British Columbia, Retail Council of Canada, Institute of Chartered Accountants of British Columbia and Sales Tax Practitioners Liaison Committee. For more information on the *Taxpayer Fairness and Service Code*, view online at <http://www.sbr.gov.bc.ca/fairness/>.

The following demonstrates how the Ministry ensures its core values are carried into its daily operations.

Ministry Values	Philosophy
Customer Service	We are committed to customer service excellence through timely, courteous, fair and respectful treatment, and the protection of privacy and confidentiality.
Accountability	We are committed to serving the public interest, and measuring and reporting on our performance.
Partnership	We build and support partnerships with customers and organizations to achieve results.
Professionalism	We act with integrity, consistency and transparency, and maintain high corporate and personal standards.

Strategic Context

The Ministry has developed the Service Plan within the context of government priorities, and the internal and external risks and opportunities that may affect the Ministry's ability to meet its goals and objectives. The Ministry employs a risk management approach to proactively identify the risks that can potentially impact its success as part of its strategic and operational planning processes and addresses areas of high risk. The Ministry evaluates and actively manages risks associated with strategically important projects. It has an internal audit committee and regularly conducts audits to identify areas of management or operational risk and develop response strategies. Risk management techniques are applied in specialized areas across the Ministry including financial risk, occupational health and safety, and business continuity.

The Ministry's key risks and opportunities are presented below.

External Risks and Opportunities

Situation	Risk/Opportunity	Ministry Response
The Ministry's success in revenue and debt collection is impacted by changes in the economy.	<p>Strong economic growth presents opportunities for increased revenue generation, both through new revenues and increased voluntary compliance with existing financial obligations to government.</p> <p>Slow economic growth could have a negative impact on revenue generation.</p>	<ul style="list-style-type: none"> • Maintain comprehensive regularized systems for revenue monitoring and reporting by revenue source. • Participate in taxation policy reviews and revenue budgeting with the Ministry of Finance. • Advise government and clients about changes in revenue expectations in a timely manner.
Provincial tax legislation and policy, and the regulatory environment influence the competitiveness of the province's investment climate compared to other jurisdictions.	Recent research indicates the ability to easily identify, understand and comply with necessary regulations can be a determining factor in where a business decides to locate. ¹	<ul style="list-style-type: none"> • Ensure the tax regime remains current and customer centred. • Simplify the regulatory environment to maintain the competitiveness of the province as a place to live, invest, and create jobs.

¹ *Enhancing Economic Competitiveness Through e-Government*. Deloitte Touche Tohmatsu. 2003.

Situation	Risk/Opportunity	Ministry Response
Changes to policy and legislation affect the collectability of revenues and debt.	<p>Policy and legislative changes are the responsibility of client ministries that deliver the programs. These changes can impact the collectability of revenues and debt administered by the Ministry of Small Business and Revenue.</p> <p>In addition, the application of legislation in specific circumstances can be the subject of legal challenge. Court decisions can require the Ministry to implement changes in the way it administers its programs, and can impact revenue expectations.</p>	<ul style="list-style-type: none"> • Remain adaptable to consequent changes in the collectability of accounts receivable. • Be positioned to provide informed feedback to client ministries contemplating legislative or policy changes that could impact revenues. • Work closely with the Ministry of Attorney General and Ministry of Finance to clarify the government's position in appeal situations, and develop legislative amendments where needed.
The Ministry relies on the willingness of British Columbians to meet their financial obligations.	It is expected that voluntary compliance will increase if the Ministry makes it easier for individuals and businesses to identify and understand their financial obligations to government.	<ul style="list-style-type: none"> • Provide information, education and outreach activities to assist British Columbians better understand their financial obligations and entitlements. • Expand online access to information and electronic payment options to make it as easy as possible for individuals and businesses to comply with their obligations.
British Columbians expect their government to provide timely, high quality service.	Citizen-centred customer service is a priority for government and the Ministry.	<ul style="list-style-type: none"> • Continue to focus on initiatives supporting citizen-centred service delivery, reviewing existing and new programs to identify service enhancements. • Ensure public information is provided in plain language and is responsive to the diverse information needs of its customers. • Implement citizen-centred regulatory reform across government to reduce the steps and time required for citizens, small business and industry to access services or comply with regulations.

Situation	Risk/Opportunity	Ministry Response
The Ministry requires quality customer information to conduct its business.	The success of the Ministry in providing revenue administration and debt collection services depends on the accuracy and integrity of the customer information provided by client ministries.	<ul style="list-style-type: none"> • Work cooperatively with client ministries to ensure customer information provided by them is of the highest possible quality.
The Ministry relies on a range of partners to ensure services are delivered and goals are realized.	Partners are critical to the Ministry's success in delivering its programs and services.	<ul style="list-style-type: none"> • Foster enduring partnerships with the small business community, industry and other levels of government. • Work with partners to develop and implement strategies and tools to deliver Ministry programs and services.

Internal Risks and Opportunities

Situation	Risk/Opportunity	Ministry Response
The Ministry requires highly skilled, motivated and innovative employees to achieve its goals.	<p>Recruitment and retention remain a challenge in a highly competitive labour market.</p> <p>The current demographics of the workforce show many employees will soon reach retirement age. This may result in increased retirement rates, knowledge retention issues and the challenge of recruiting for key organizational positions.</p>	<ul style="list-style-type: none"> • Support a culture of excellence and learning to promote employee development and retention. • Support job assignments that further professional and career development of interested employees. • Develop new strategies for attracting, training and retaining employees within the context of government initiatives addressing workforce and succession challenges.
The Ministry requires leading edge business processes and information technology solutions to achieve its goals.	Business transformation and information technology initiatives increase the efficiency, cost-effectiveness and timeliness of program and service delivery supporting Ministry success.	<ul style="list-style-type: none"> • Enhance business and service capacity by working to consolidate and streamline revenue management processes across government. The Ministry is leveraging private sector investment, expertise and technology, while transferring risk. • Continue to review internal operations and adopt best practices. Enterprise risk management, project and performance management, and business transformation and continuous improvement initiatives are key areas of focus for the Ministry.

Ministry of Small Business and Revenue

Situation	Risk/Opportunity	Ministry Response
The government and citizens of British Columbia depend on the Ministry to deliver its programs and services.	The critical operations of the Ministry may be interrupted by a natural disaster, an infrastructure failure or a disruption of its labour supply.	<ul style="list-style-type: none">• Implement a comprehensive business continuity program to allow critical operations to be recovered in a timely manner following a business disruption.

Core Business Areas

The Ministry relies on five core business areas and the contributions and support of a wide range of partners including the business community, industry, local governments and federal government agencies, to achieve its mandate.

The Ministry delivers its programs and services through ministry staff, other ministries, BC Assessment, Property Assessment Appeal Board, Property Assessment Review Panels, Canada Revenue Agency, Canada Border Service Agency, Small Business BC and a private sector service provider (EDS Advanced Solutions Inc.).

The Ministry ensures service quality and client-centred service are maintained through formal mechanisms such as legislation, performance and service agreements (for example, Ministry Service Plans, contribution agreements, work plans), year-end reviews and a commitment to the fairness and service principles detailed in the *Taxpayer Fairness Service Code*.

Refer to Appendix C for more information on service delivery mechanisms and Appendix D for an overview of the Ministry's organizational structure and key responsibilities. A detailed Resource Summary by core business area is available on pages 38-39.

1. Small Business and Regulatory Reform

Resources	
Allocation	\$3,695,000
FTEs	21

Small Business and Regulatory Reform is responsible for leading and coordinating cross government initiatives to strengthen small business growth and advance regulatory reform.

This business area supports a permanent Small Business Roundtable.⁴ It works with partners from all levels of government and the private sector. Together, they develop and implement solutions to address impediments to small business success, and provide services, products and tools to support small business start-up and growth. This business area, on behalf of the Province and in partnership with the federal government, jointly funds Small Business BC⁵

⁴ The Ministry of Small Business and Revenue established the Small Business Roundtable in October 2005. The Roundtable provides a forum for ongoing dialogue with the small business community across British Columbia and advice to government and the small business sector on issues, strategies and recommendations to support British Columbia in becoming the most business friendly jurisdiction in Canada. For more information, view online at <http://www.smallbusinessroundtable.ca>.

⁵ Small Business BC is a not-for-profit organization providing support to current and prospective small business operators in British Columbia. The organization works with the Province in developing strategies and tools to support small business development throughout British Columbia. For more information, view online at <http://www.smallbusiness.ca>.

through an annual contribution agreement, and works in partnership with federal and municipal governments to provide BizPaL.⁶

This business area is also responsible for developing and implementing the government Regulatory Reform Initiative for British Columbia. This includes providing strategic leadership in regulatory reform, providing expertise and advice to ministries to support the successful implementation of regulatory reform initiatives, building capacity within government for regulatory reform and developing regular reports on the progress of regulatory reform across government. This business area represents British Columbia's interests on federal, provincial and territorial committees and working groups. It also represents the Province on international regulatory reform initiatives led by organizations such as the Organization for Economic Cooperation and Development, and Asia Pacific Economic Cooperation.

This business area works with other ministries, other levels of government and the business community to implement its services and programs.

2. Revenue Programs

Resources	
Allocation	\$47,621,000
FTEs	525

Revenue Programs is responsible for administration, compliance and enforcement activities for taxes⁷, fees and natural resource royalties for the Province.

This includes audit assessments, tax refunds, and the administration of tax credit and benefit programs.

Natural resource revenue administration includes the collection of royalties, freehold production taxes and resource management fees levied on the production of minerals, oil and gas. Revenue programs promotes voluntary compliance with tax obligations, ensuring amounts owed to government are paid, by providing quality customer service, education and compliance programs.

Revenue Programs, on behalf of the Ministry, represents British Columbia in its relationship with Canada Revenue Agency and Canada Border Services Agency with respect to the taxation statutes these agencies administer for the Province. Strong links are maintained with municipalities and other government organizations that collect taxes on behalf of the Province. These agencies ensure revenues due are identified and received in a timely manner.

⁶ BizPaL is an online business licensing and permitting system offered through a partnership of federal, territorial, provincial and local governments. As a web based tool, BizPaL provides entrepreneurs and business people with simplified, one-stop access to permitting and licensing information they need to launch and grow their business. For more information, view online at <http://www.bizpal.ca>. Also view OneStop at <http://www.bcbusinessregistry.ca/introduction/index.htm> for government registration requirements.

⁷ Taxes include consumption taxes (provincial sales, hotel room, motor fuel and tobacco taxes), property taxes (rural property, school and property transfer taxes), income taxes (personal and corporate income taxes) and other taxes (corporation capital, logging and insurance premium taxes).

This business area also provides services to local governments and service areas and collects taxes on their behalf.

Provincial taxpayers — individuals, the business community and industry — and local government and service area clients are the primary customers of Revenue Programs.

3. Revenue Solutions

Resources	
Allocation	\$72,643,000
FTEs	133

Revenue Solutions provides selected revenue management services⁸ to the Ministry, its client ministries and their customers. Services available include account management, billing, payment and remittance processing, debt collection and other revenue management services.

Services are provided through a combination of Ministry staff and a private sector service provider. Revenue Solutions manages the Ministry's agreement with EDS Advanced Solutions Inc. ensuring oversight and success of the agreement on behalf of the Ministry. This business area works with client ministries to transition their revenue management functions to the Ministry of Small Business and Revenue.

Ministry staff develop and manage the overall strategy and business procedures for the collection of delinquent accounts for provincial tax programs. This includes consumption taxes, property taxes and mineral, oil and gas royalties and taxes, and other taxes.

This business area also manages and collects revenues for Ministry of Forests and Range. This includes collection of revenue from invoices issued to their forest industry clients and managing trust security deposits on tenure agreements.

Provincial taxpayers and client ministries are the primary customers of Revenue Solutions.

4. Property Assessment Services

Resources	
Allocation	\$2,897,000
FTEs	13

Costs are fully recovered from BC Assessment, other organizations through agreements, appellants to the board and other organizations.

Property Assessment Services provides advice on strategic property assessment policy, participates in inter-Ministry and inter-agency processes related to property assessment and taxation, and reviews and develops legislative and regulatory changes and amendments related to property assessment.

⁸ Revenue Solutions provides selected revenue management services for Medical Services Plan, British Columbia Ambulance Service, British Columbia Student Assistance Program, Employment and Assistance Program, Court Fines, Mineral Oil and Gas revenues, Subsidized Bus Pass Program, Commercial loans and tax programs the Ministry oversees for the Province.

This business area also administers the annual Property Assessment Review Panel program⁹ across the province and supports the management of the Property Assessment Appeal Board.¹⁰ These review bodies ensure property assessments are accurate, reflect actual value, and criteria are applied consistently within a municipality or rural area. They work with BC Assessment, local taxation authorities and property owners to resolve disputes.

BC Assessment and the ministries of Finance and Community Services are the primary customers of Property Assessment Services. Refer to Crown Agencies (page 16) for more information on BC Assessment.

5. Executive and Support Services

Resources	
Allocation	\$52,054,000
FTEs	199

Executive and Support Services provides strategic leadership and corporate services to assist the Ministry in achieving its goals and objectives.

This business area includes the Minister's and Deputy Minister's offices, and key programs and services provided across the Ministry such as financial management, human resource services, strategic planning, performance reporting, information technology management, Ministry-wide project management, internal communication, and legislative and policy support. Executive and Support Services also administers investigative operations directed towards enforcement of provincial taxation statutes. Key services to the public include responding to customer inquiries on tax, revenue and benefit programs administered by the Ministry, providing taxpayer information and education, providing access to OneStop Business Registration¹¹ and conducting reviews of tax appeals and litigation support.

Taxpayers, legislators, other ministries and Ministry of Small Business and Revenue employees are the primary customers served by this business area.

⁹ The Property Assessment Review Panel program involves the annual appointment of approximately 275 panel members sitting on 80 panels throughout the province. The panels provide property owners in British Columbia with a first level of appeal through an accessible, affordable and equitable forum. For more information, view online at <http://www.sbr.gov.bc.ca/parp>.

¹⁰ The Property Assessment Appeal Board is independent from the Property Assessment Review Panels, government and BC Assessment. The Board's objectives are to resolve appeals justly and consistently, in accordance with the principles of procedural fairness and natural justice, and to complete appeals as quickly as possible, at minimum cost to all parties. For more information, view online at <http://www.assessmentappeal.bc.ca>.

¹¹ The Ministry is a partner in the delivery of OneStop business registration. OneStop is a web-enabled, electronic service delivery system to simplify government registration requirements for business owners. OneStop allows businesses to register with multiple participating federal and provincial public sector agencies and local governments through a 'single window' on the Internet.

Crown Agencies

The Minister of Small Business and Revenue is accountable for BC Assessment and is charged with the administration of the *Assessment Act* and the *Assessment Authority Act*. BC Assessment operates as an independent, provincial Crown corporation governed by a Board of Directors. Its mandate is to establish and maintain uniform real property assessments in accordance with the *Assessment Act*, on an annual basis, for all property owners throughout British Columbia. The Minister reviews and approves the agency's annual three-year Service Plan and annual Service Plan Report.

Property owners (individuals, businesses and industry) and municipalities are the primary customers of BC Assessment. For more information, view online at <http://www.bcassessment.bc.ca>.

Information Resource Management Plan

The Ministry's Information Resource Management Plan (IRMP) supports the achievement of all Ministry goals. An overview of this plan is available on the Ministry website at http://www.sbr.gov.bc.ca/budget/IRMP_07-08.pdf.

Goals, Objectives, Strategies and Results

Overview

The Ministry's goals presented in this section are multi-year commitments and are consistent with government priorities, and the Ministry's vision, mission, and purpose. This section outlines the objectives, strategies, performance measures and targets that will lead the Ministry toward achieving each goal.

Ministry Goals

The Ministry has identified four goals to guide the Ministry's efforts over the next three years:

1. Service that meets the needs of customers and partners.

The Ministry is committed to service excellence — providing prompt, quality service that meets the needs of its diverse customers and partners, and the service excellence standards set out in the *Taxpayer Fairness and Service Code* (3rd Edition). This commitment includes simplifying, streamlining and enhancing the fairness of the Ministry's regulatory environment, tax legislation and administrative processes to support improved customer service.

2. Small business development.

The Ministry supports a business climate in British Columbia where small business prospers — improving the province's competitiveness as a place to live, invest, and create jobs.

3. Amounts owed to government are paid.

The Ministry is creating a 'centre of excellence' for tax administration and revenue management for the Province — implementing fair, efficient and effective tax administration and revenue management processes to identify and collect amounts owed to government.

4. A streamlined and simplified regulatory environment.

The Ministry will minimize unnecessary government involvement in the lives of British Columbians — improving service to individuals and businesses, and increasing British Columbia's economic and business competitiveness.

To achieve its goals and objectives, the Ministry will focus on providing high quality customer service and program delivery through the following four key strategies:

- improved information and service to the public;
- transformed business models and processes;
- building and maintaining effective relationships and partnerships; and
- continuous improvement initiatives to enhance efficiency, cost-effectiveness and timeliness.

Ministry Contributions to Government's Five Great Goals

The Government Strategic Plan¹² has identified five key strategic goals for British Columbia. These goals guide activities and focus efforts across all ministries and government organizations. The Five Great Goals address literacy, healthy living, caring for those in need, a sustainable environment, and job creation.

Government's Five Great Goals

1. Make British Columbia the best-educated, most literate jurisdiction on the continent.
2. Lead the way in North America in healthy living and physical fitness.
3. Build the best system of support in Canada for persons with disabilities, those with special needs, children at risk, and seniors.
4. Lead the world in sustainable environmental management, with the best air and water quality, and the best fisheries management, bar none.
5. Create more jobs per capita than anywhere else in Canada.

The Ministry manages revenues that fund important government programs, such as health care and education, and administers a wide variety of tax credits and exemptions and benefit programs that contribute to the achievement of all of government's Five Great Goals. Most directly the Ministry makes a significant contribution to the success of Great Goal 5 — to create more jobs per capita than anywhere else in Canada. For more detailed information on the Ministry's contributions to the achievement of government's Five Great Goals, refer to Appendix E.

Cross Ministry Initiatives

Government has identified a number of cross ministry initiatives to support the accomplishment of the Five Great Goals. The Ministry of Small Business and Revenue works with other ministries and government organizations to achieve outcomes and meet government priorities in areas of shared responsibility.

¹² View online at <http://www.bcbudget.gov.bc.ca/2006/stplan>.

Specifically, the Ministry leads the Regulatory Reform Initiative across government, and contributes to the success of the ActNow BC initiative, and the 2010 Olympic and Paralympic Winter Games. Additionally, citizen-centred service delivery is a priority for government and the Ministry, and is identified as a critical success factor for the achievement of government's Five Great Goals.

Regulatory Reform

As the Ministry responsible for the cross government Regulatory Reform Initiative in British Columbia

British Columbia continues to make regulatory reform a priority across government, making it easier for citizens and businesses to operate and succeed in British Columbia, while still preserving regulations that protect public health, safety and the environment. A citizen-centred approach to regulatory reform will reduce the number of steps it takes to comply with the government requirements or access government programs and services.

While the Ministry is responsible for leading the Regulatory Reform Initiative for government, the efforts of all ministries and government agencies are required to ensure the success of this initiative. The Ministry of Small Business and Revenue works with all ministries to reduce the cost of doing business with government, making it easier, faster and more efficient to deal with government, and enhance Ministry efficiency. Refer to text box below.

Since the start of the Regulatory Reform Initiative in June 2001, government-wide efforts have reduced the number of regulations requirements by over 158,000, or 41.27 per cent (as of December 2006).

Key Priorities of the Regulatory Reform Initiative: 2007/08–2009/10

- **Maintain the regulatory reductions achieved to date and improve regulatory quality.** All ministries have a target of net zero increase in regulatory requirements by maintaining regulatory requirements at the June 2004 baseline. In addition, all new legislation and regulations must be developed in compliance with criteria based on internationally recognized principles of good quality regulatory design. Refer to Goal 4 for further information.
- **Implement a new citizen-centred regulatory reform process.** Each year during the three year period of this Service Plan, all ministries will identify at least one ministry-specific project that streamlines access to government programs and services or reduces the steps required to comply with regulations for citizens, small business and industry.
- **Identify cross ministry pilot projects to address regulatory reform.** The Ministry will identify and examine cross ministry business processes and regulations that impact groups of individuals, small businesses or industries. Introduced as pilot projects, the objective is to create greater overall process and time reductions than would be achievable through a ministry specific project.

As a participating Ministry in the Regulatory Reform Initiative

The Ministry remains committed to easing the administrative burden on taxpayers by streamlining and reviewing current business processes in support of the government's Regulatory Reform Initiative. Over the three years of this Service Plan, the Ministry will:

- Maintain regulatory requirements at the June 2004 baseline. The Ministry is committed to controlling regulatory burden through compliance with the Regulatory Reform Policy. Before new or revised legislation or regulations are approved, the Ministry will complete the Regulatory Criteria Checklist to ensure regulatory quality.
- Identify at least one regulatory reform opportunity each year to enable the Ministry's regulations to be more citizen-centred, cost-effective, results-based and responsive. The Ministry will reduce and/or streamline the steps or business processes involved in complying with Ministry regulations.
- Utilize business process mapping as an aid to reducing regulatory burden.
- Implement regulatory changes to resolve grace period variances for late payments. The application of consistent policies and procedures reduces confusion and increases fairness and equity for taxpayers.
- Identify opportunities to consolidate current revenue administration under a single statute. This will simplify and streamline revenue administration to the benefit of taxpayers and the Province.

ActNow BC

ActNow BC, led by the Ministry of Tourism, Sport and the Arts, combines cross government and community based approaches to promote healthy living choices for British Columbians. The programs and initiatives champion healthy eating, physical activity, ending tobacco use, and healthy choices during pregnancy.

The Ministry of Small Business and Revenue contributes to the ActNow BC goal to reduce tobacco use among British Columbians by 10 per cent. The Ministry, working with partners, is seeking new opportunities to improve compliance and enforcement activities to reduce the availability of inexpensive contraband tobacco. Smoking is a major cause of illness and death in British Columbia, and the availability of inexpensive contraband tobacco may contribute to current smoking rates.

2010 Olympic and Paralympic Winter Games

All provincial ministries, agencies and Crown corporations have been working together to ensure every available opportunity to develop sustainable economic legacies are explored and pursued so that businesses and communities in British Columbia receive benefit from the Games.

The Ministry of Small Business and Revenue is working closely with the Vancouver Organizing Committee to ensure contractors, sponsors and suppliers, particularly those from other provinces and countries, are aware of their tax obligations in British Columbia. The Ministry's focus is on increasing awareness by providing educational materials and answering specific tax questions. The Ministry is coordinating its activities with the Canada Revenue Agency.

First Nations

The Government of British Columbia is leading the nation in developing a New Relationship with First Nations and Aboriginal people. Guided by principles of trust, and by recognition and respect of First Nations' rights and title, the government is guiding a stronger and healthier relationship between government and Aboriginal people. Working together will bring tangible social and economic benefits to Aboriginal people across the province and narrow the gap between Aboriginal people and other British Columbians.

The Ministry of Small Business and Revenue, through the *Indian Self-Government Enabling Act*, assists Indian bands with the implementation of a concurrent or self taxation system for band lands. In addition, to assist some bands with assuming the functions of property tax assessment and collection, the provincial government has provided transitional grants.

Citizen-Centred Service Delivery

Citizen-centred service delivery is a government-wide initiative to coordinate information, programs and services so that they can be presented to citizens in a way that takes their needs into account from beginning to end. The vision is to make it possible for citizens to access the government information and services they need in a simple and timely manner with a phone call, a mouse click or a visit to a service centre, no matter how many programs or ministries are involved in their request.

The Ministry is committed to customer service excellence — public services that are more accessible, easier to use, and more responsive to the needs of individuals.

Citizen-Centred Service Delivery Extends to those Providing Services for the Ministry

The Ministry works to ensure that the fairness and service principles outlined in the *Taxpayer Fairness and Service Code* are embraced by those providing services for the Ministry:

- BC Assessment — a Crown corporation that reports to the Minister of Small Business and Revenue — is committed to the Code in its daily operations.
- Property Assessment Appeal Board has developed a fairness and service code to guide Board operations based on the same principles as the *Taxpayer Fairness and Service Code*.
- All employees of the Ministry's private sector service provider — EDS Advanced Solutions Inc. — have received training based on the *Taxpayer Fairness and Service Code*.

The following outlines the Ministry's approach to ensure citizen-centred service delivery.

Create a citizen-centred corporate culture.

- Ministry employees and those providing services for the Ministry embrace fairness and service principles outlined in the *Taxpayer Fairness and Service Code*. The Code is now available in eight languages.¹³

Understand the needs of diverse customers.

- Partnering with ethno-cultural associations, the Ministry is able to better meet the information needs of British Columbians.
- The Ministry regularly obtains customer feedback through formal and informal means. For example, targeted surveys to identify both satisfaction with services and priorities for improvement, and formal forums to hear directly from ministry customers on their issues related to the Ministry's mandate.
- The Ministry is rewriting existing information and developing new information in plain language, and developing information targeted at the specific needs of business and industry sectors. About forty industry-specific information packages will be available by the end of 2006/07.

Improve information and access to information.

- The Ministry provides information to a diverse group of customers through partnerships with different government agencies. The Ministry supports the delivery of BizPaL, OneStop Business Registration and Small Business BC, providing access to current and prospective small business operators in British Columbia with tools, online business licensing and permitting information and access to online business registration. A key focus of the Ministry is the redesign of its website to ensure it is more intuitive and user-friendly, and provides information relevant to ministry customers.
- The Ministry offers educational sessions and seminars in numerous locations across the province and provides timely statutory interpretation and ruling services.

¹³ View online at http://www.sbr.gov.bc.ca/fairness/Choose_Booklet.htm.

Performance Plan

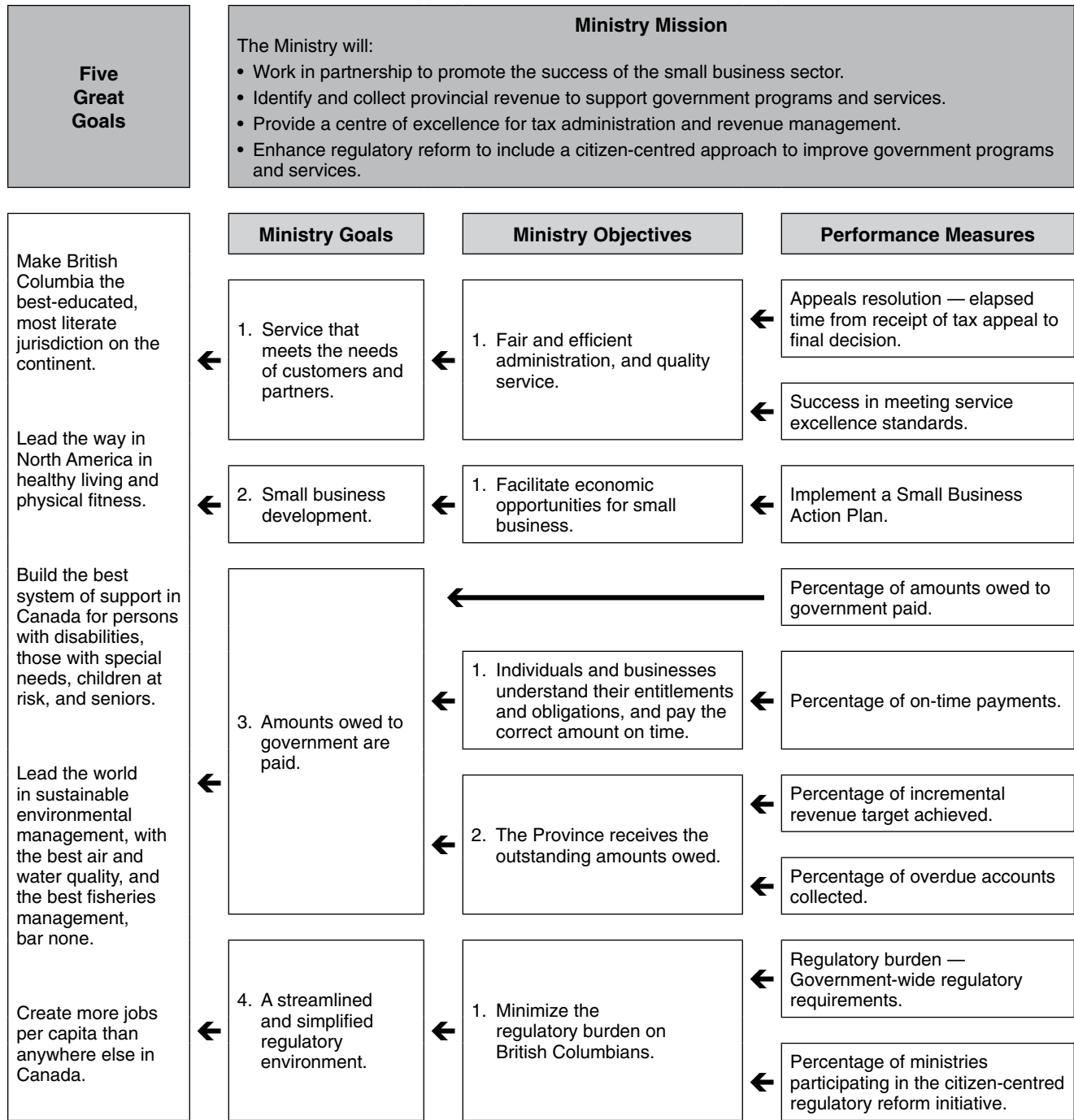
The Ministry's performance plan describes the strategies the Ministry employs to achieve its goals and objectives, and sets out the performance measures and targets the Ministry uses to measure its success. The Ministry will assess performance against established targets to provide information for decision-making, support timely operational changes and communicate progress towards ministry goals.

The Ministry regularly reviews performance measures to ensure they continue to provide meaningful information, reflect ministry priorities and focus on desired outcomes for customers receiving Ministry services. Measures are replaced when and where appropriate, balancing the need for reliable information with reasonable cost. Since the 2006/07–2008/09 Service Plan, the Ministry has revised the methodology of one performance measure and identified two measures that will now be monitored internally. These changes are addressed within the relevant goal sections.

Performance targets are based on past performance trends, government priorities, a focus on continuous improvement and availability of resources. Each performance measure includes trend data, where available, and annual performance targets for the next three years. The Ministry continues to work with revenue management agencies in other jurisdictions to identify opportunities to benchmark its performance.

Performance Plan Summary Table

The Ministry has established four strategic goals to guide it towards realizing its vision. These goals reflect government priorities and the Ministry’s vision, mission and values. The following diagram demonstrates the linkages between the goals, objectives and performance measures of the Ministry and the government’s Five Great Goals.



Goal 1: *Service that meets the needs of customers and partners.*

The Ministry is committed to service excellence. This means providing services that meet the needs of its diverse customers and partners. *The Taxpayer Fairness and Service Code* formalizes the Ministry's commitment to fairness and service principles that can be expected when dealing with the Ministry. The Ministry monitors its performance in meeting the service excellence standards set out in the Code. Reporting will be available in the 2006/07 Annual Service Plan Report.

The Ministry is also committed to improving its regulatory and administrative frameworks. Provincial tax legislation and policy, and the regulatory environment are factors that can influence the competitiveness of the province's investment climate compared to other jurisdictions. A modern and citizen-centred tax regime and regulatory environment assist in maintaining the competitiveness of the province as a place to live, invest and create jobs. The Ministry's focus on simplifying, streamlining and enhancing the fairness of its regulatory environment, tax legislation and administrative processes eases the administrative burden on customers, enhances the business climate within British Columbia, and improves customer service and Ministry efficiency.

This goal supports the achievement of all ministry goals, government's Great Goal to create more jobs per capita than anywhere else in Canada, and the government-wide Citizen-Centred Service Delivery Initiative.

Core Business Areas: *Small Business and Regulatory Reform;
Revenue Programs; Revenue Solutions; Property
Assessment Services; Executive and Support Services.*

Objective 1: *Fair and efficient administration, and quality service.*

This objective reflects the Ministry's commitment to provide impartial, fair and timely service to all customers. Ministry customers can expect prompt, quality service that meets established Ministry standards, and the application of consistent policies and procedures to reduce confusion and increase fairness for all customers.

Strategies

Improve legislative, regulatory and administrative frameworks.	<ul style="list-style-type: none"> • Develop revenue neutral options for changes to Provincial Sales Tax policies, legislation and related administrative processes for consideration. Changes will reflect consultations with individuals, small business and industry across the province, and will focus on streamlining, simplifying and enhancing fairness for taxpayers. • Identify and implement improvements to the property assessment and appeals process to increase fairness and timely resolution of property assessment appeals.
Monitor service quality against established standards.	<ul style="list-style-type: none"> • Monitor performance against the service excellence standards established in the <i>Taxpayer Fairness and Service Code</i>. A specific focus of the Ministry is to improve administrative processes and ensure the allocation of adequate resources to support the timely resolution of tax appeals.
Implement a citizen-centred approach to service delivery.	<ul style="list-style-type: none"> • Transform the Ministry's public information, education and outreach program by taking a citizen-centred approach to providing information. Refer to Citizen-Centred Service Delivery (page 21).

Performance Measures and Targets

Performance Measures	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Target	2007/08 Target	2008/09 Target	2009/10 Target
Appeals resolution — elapsed time from receipt of tax appeal to final decision	11.7 months	12.0 months	5.7 months	5.0 months	4.5 months	4.5 months	4.5 months
Success in meeting service excellence standards ¹	—	—	New measure in 2006/07	9 of 9 service standards will meet established targets	18 of 18 ² service standards will meet established targets	21 of 21 service standards will meet established targets	21 of 21 service standards will meet established targets

Source: Ministry of Small Business and Revenue business information systems.

¹ Refer to Appendix F for the service excellence standards contributing to this performance measure. Over time, additional service excellence standards may be added.

² Three service standards are excluded from this target as baseline data is being collected.

Appeals resolution: elapsed time from receipt of tax appeal to final decision:

This measure tracks the Ministry's success in providing a timely resolution to taxpayers' appeals. It reports on the average time taken to resolve tax appeals, from receipt to final decision, over the course of the fiscal year. The Ministry has set very aggressive targets to resolve appeals quickly without impacting the quality and fairness of decisions. The Ministry receives over 600 new appeals annually.

Success in meeting service excellence standards: This measure reports on the Ministry's success in meeting performance targets established for service excellence standards detailed in the *Taxpayer Fairness and Service Code* (3rd Edition). Appendix F contains the standards, including their respective targets. A standard is considered 'met' if, over the twelve months of the fiscal year, the performance meets or exceeds the established target.

The service excellence standards were developed in consultation with British Columbia small business organizations. Meeting these service excellence standards reflect the Ministry's success in delivering services that are a priority to customers and partners. Over time, the Ministry will add to or improve its service excellence standards based on consultation with the small business community and feedback from taxpayers.

Goal 2: *Small business development.*

Small business is a significant driver of British Columbia's economic growth and is vital to the province's economic success. The Ministry recognizes the importance of the small business sector and is committed to supporting a business climate in British Columbia where small business prospers.

Realization of this goal benefits all British Columbians through its positive impact on job creation and the provincial economy, and directly supports both the Ministry's mandate to foster a competitive environment for small business and the government's Great Goal to create more jobs per capita than anywhere else in Canada.

The Ministry provides strategic leadership within government by identifying, coordinating and supporting government-wide initiatives that support small business development. The Ministry works closely with other ministries responsible for policies and programs impacting the small business community. It also works with a variety of partners to jointly develop proposals and implement solutions to address small business concerns and support small business success.

Core Business Area: *Small Business and Regulatory Reform.*

Objective 1: *Facilitate economic opportunities for small business.*

This objective, key to attaining this goal, reflects the Ministry's commitment to implement initiatives to support the ongoing development of small business.

Strategies

<p>Encourage small business development and growth.</p>	<ul style="list-style-type: none"> • Develop a directory of goods and services offered by government and non-for-profit agencies for small business operators. • Maintain a set of core information products to support small business start-up and growth, and develop special interest/sector information products. • Champion BizPaL, a web based tool providing entrepreneurs and business people with simplified, one-stop access to permitting and licensing information they need to launch and grow their business. • Explore new channels to provide information including an interactive website to support the exchange of information between the Ministry and small business community. • Provide an annual operating grant to Small Business BC to assist in the delivery of educational tools and products for small business start up and growth. • Raise the profile of small business opportunities by highlighting and celebrating the contribution of small business to the economy and communities through the annual promotion of Small Business Week.
<p>Support the Small Business Roundtable.</p>	<ul style="list-style-type: none"> • Support the permanent Small Business Roundtable by providing an effective forum to hear directly from the small business community on ways the government and small business can work together to improve the economic prosperity of small business in British Columbia. • Implement the Small Business Action Plan. The plan reflects the input received through the Roundtable¹ and supports the ongoing success of the small business sector. • Work with leaders from the aboriginal community, women, youth, ethnic groups and others identified through the Roundtable, to diversify economic opportunities for small business that directly benefit these groups. Attention will also be given to regional economic opportunities.
<p>Enhance the competitive environment for small business.</p>	<ul style="list-style-type: none"> • Review tax proposals and changes to existing tax mechanisms, and monitor programs and services offered in other jurisdictions to adopt 'best practices'. • Ensure a thorough review of the impact on small business is undertaken before a ministry introduces new and amended regulations and policies. • Collaborate with federal, provincial and territorial partners to influence the national small business policy agenda. • Improve coordination of small business activities across government by working with other ministries to improve program delivery for small business, and advocating for small business within government. • Maintain and build partnerships with key organizations and leverage resources to offer services, products and tools to entrepreneurs. This includes providing province-wide access to business information.

¹ *Small Business Roundtable Report to Government*, can be viewed online at <http://www.smallbusinessroundtable.ca>.

Small Business Roundtable

The Small Business Roundtable supports small business development by providing an effective forum to engage the small business sector to work with government and make British Columbia the most business friendly jurisdiction in Canada. Since late 2005, the Roundtable has been conducting consultations in locations around British Columbia. The Roundtable met with small business owners, operators and association representatives about selected issues affecting small business.

The following are some of the key issues identified at the roundtable by the small business community:

- Reducing regulatory burden.
- Simplification of the Provincial Sales Tax for small business.
- Access to skilled labour.

Performance Measure and Targets

Performance Measure	2004/05 Actual	2005/06 Actual	2006/07 Target	2007/08 Target	2008/09 Target	2009/10 Target
Implement a Small Business Action Plan	New measure in 2005/06	Small Business Roundtable developed	Small Business Action Plan developed	Small Business Action Plan implementation	Performance measure established ¹	Performance measure monitored ¹

¹ Future performance measure(s) and target(s) will be determined following the implementation of the Small Business Action Plan.

Implement a Small Business Action Plan: This measure reflects the Ministry's commitment to implement initiatives that support the government, the Ministry, other ministries, partners and the small business community in addressing impediments to small business success. The targets established reflect the Ministry's commitment to implement initiatives in a timely manner. Once the Small Business Action Plan is implemented, new performance measures may be identified.

Goal 3: Amounts owed to government are paid.

The Ministry is responsible for creating a ‘centre of excellence’ for tax administration and revenue management for the Province. This means implementing fair, efficient and effective tax administration and revenue management processes to identify and collect amounts owed under the statutes administered by the Ministry. In 2005/06, the Ministry administered 58 per cent (\$20.6 billion¹⁴) of all provincial government revenues. Successful tax administration and revenue management depends on the voluntary payment of financial obligations, balanced by education, assistance, audit, compliance and collection activities. Revenues received fund important government programs and services.

The Ministry’s success in meeting this goal and associated objectives can be influenced by conditions beyond its control. Most notably, the health of the provincial economy, which can impact on both the total revenue the Ministry receives and the voluntary payment of financial obligations. Refer to Strategic Context (page 8).

Core Business Areas: *Revenue Programs; Revenue Solutions; Executive Services.*

Strategies

<p>Create a centre of excellence for tax administration and revenue management in government.</p>	<ul style="list-style-type: none"> • Identify and collect amounts owed to government through fair, efficient and effective tax administration and revenue management processes. Provide tax administration and revenue management services to other ministries, local governments and service areas. • Work with other ministries to transition their account management, billing, payment and remittance processing and collection functions to the centralized revenue management system within the Ministry of Small Business and Revenue.
<p>Compare ministry performance with other jurisdictions.</p>	<ul style="list-style-type: none"> • Work with other jurisdictions to benchmark revenue management performance measures, develop a community of practice and share best practices in performance management.

¹⁴ Includes revenue generated by consumption (provincial sales, hotel, motor fuel and tobacco), property, corporation capital, insurance premium, and personal and corporate income taxes, Medical Services Plan premiums, natural resources, and other fees (e.g., ruling fees, clearance certificates).

Performance Measure and Targets

Performance Measure	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Target	2007/08 Target	2008/09 Target	2009/10 Target
Percentage of amounts owed to government paid ¹	—	—	New measure in 2006/07	96.24% Baseline	96.25%	96.26%	96.27%

Source: Ministry of Small Business and Revenue business information systems.

¹ This performance measure has been revised since the 2006/07–2008/09 Service Plan; it has been expanded to include all amounts owed to government — revenue identified during the fiscal year and overdue accounts from the current and previous fiscal years. Targets will be reviewed and updated, if required, should the Ministry assume new revenue programs or if there are changes to existing programs.

Percentage of amounts owed to government paid: This measure reports on the success of the Ministry in collecting all amounts, under its administration, owed to government in a specific fiscal year. Targets are based on several assumptions — the continued health of the provincial economy and increased voluntary compliance as a result of Ministry activities. This measure includes amounts owed to government where the Ministry is responsible for both revenue and debt collection functions. As such, this measure reports on approximately 65 per cent of the total revenue and debt administered by the Ministry. For example, it excludes revenue and debt collections for personal and corporate income tax collected by the Canada Revenue Agency on behalf of the Province.

Objective 1: *Individuals and businesses understand their entitlements and obligations, and pay the correct amount on time.*

This objective focuses on the receipt of revenue through voluntary compliance. Voluntary compliance is the foundation of the taxation system in British Columbia. It is the most efficient and effective way of collecting revenue owed to government. Voluntary compliance means individuals and businesses meet their financial obligations without the need for intervention — audit, compliance or collection activities. Improvements in voluntary compliance result in increased funds available to support government programs and services.

The Ministry's success in meeting this objective is dependent on the willingness and ability of customers to pay the correct amount on time. It is expected voluntary compliance will increase if the Ministry makes it easier for individuals and businesses to identify and understand their financial obligations to government.

Strategies

Implement a citizen-centred approach to service delivery.	<ul style="list-style-type: none"> • Help British Columbians better understand their financial entitlement and obligations by providing complete, clear and timely information that meet their diverse needs. • Consult with businesses and business associations to identify their information requirements and priorities to improve the clarity of existing Ministry public information. <p>Refer to Citizen-Centred Service Delivery (page 21).</p>
--	---

Performance Measure and Targets

Performance Measure	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Target	2007/08 Target	2008/09 Target	2009/10 Target
Percentage of on-time payments ¹	85%	82.4%	89.2%	88.9%	89%	89.5%	90.0%	90.5%

Source: Ministry of Small Business and Revenue business information systems.

¹ 2002/03–2005/06 performance includes on-time payments for provincial sales, hotel room, property and mineral taxes, and oil and gas taxes and royalties. In 2006/07, this measure was expanded to include on-time payments for tobacco and motor fuel taxes. As of 2005/06, this measure includes only on-time payments of those obligated to make a payment and excludes remittances when no payment is owed.

Percentage of On-time payments: This measure provides an indication of taxpayers’ understanding of their financial obligations and their willingness to comply. It tracks the remittance of payments, calculating the percentage paid on or before their legislated due date. When the Ministry’s customer service initiatives are successful, it is anticipated the percentage of on-time payments will increase as more taxpayers understand their responsibilities and the requirements of the tax system. Targets have been set to improve on the current high level of achievement.

Objective 2: *The Province receives the outstanding amounts owed.*

This objective focuses on identifying outstanding revenues owed to the Province, and ensuring individuals and businesses understand and meet their obligations. The Ministry undertakes audit, compliance and collection activities to recover outstanding monies owed, and to promote fairness and equity by leveling the playing field for the majority of taxpayers who meet their financial obligations voluntarily. These activities educate taxpayers and debtors on their obligations, deter customers who might otherwise avoid paying, and contribute to increasing voluntary compliance (Objective 1).

Successful audit, compliance and collection activities ensure monies owed are identified, recovered and made available to address government strategic priorities and deliver important government programs and services.

Strategies

Conduct audits and reviews.	<ul style="list-style-type: none"> • Ensure the audit and compliance program is adequately resourced and conducts risk assessments to focus its efforts on areas at highest risk for non-compliance. • Perform audits outside of the province to ensure British Columbia businesses are not at a tax disadvantage compared to their out-of-province counterparts operating in the province. • Continue to improve the timeliness of audit assessments, and improve collaboration and accountability across jurisdictions to pursue joint tax enforcement activity.
Improve collection processes.	<ul style="list-style-type: none"> • Continually improve revenue recovery tools and approaches to ensure collection functions are effective.

Performance Measures and Targets

Performance Measures ¹		2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Target	2007/08 Target	2008/09 Target	2009/10 Target
Percentage of incremental revenue target achieved	Percentage of incremental revenue target achieved	205% \$479.3M ² \$353.2M ³	138% \$330.7M ² \$251.8M ³	138% \$310.5M ² \$279.8M ³	100%	100%	100%	100%
	Incremental revenue targets approved by Treasury Board	\$233.6M	\$240.0M	\$225.6M	\$214.7M	\$215.5M	\$215.1M	\$215.3M
Percentage of overdue accounts collected ⁴		—	—	New measure in 2006/07	36.9% Baseline	36.95%	37.0%	37.05%

Source: Ministry of Small Business and Revenue business information systems.

¹ Since the 2006/07 – 2008/09 Service Plan, two performance measures were removed — number of reviews and audits and average tax assessment per audit position. These measures will be monitored internally. The average tax assessment per audit position is noted in the Resource Summary section in the context of a discussion on effectiveness of ministry operations.

² Incremental revenue collected.

³ Incremental revenue normalized to remove extraordinary recoveries. For example, in 2003/04, \$479.3M incremental revenue was identified of which \$126.1M was extraordinary recoveries. The result was \$353.2M in incremental revenue normalized to remove extraordinary recoveries.

⁴ The point in time accounts are considered overdue varies by portfolio. Targets may be revised to reflect adjustments for debt deemed uncollectible according to government accounting practices, and for the addition of new debt portfolios or changes to existing portfolios.

Percentage of incremental revenue target achieved: This measure is an indication of the Ministry's success in identifying outstanding amounts owed to government through audit and compliance activities. The amounts identified are incremental revenue. Incremental revenue targets are approved annually by Treasury Board and are set out under the *Balanced Budget and Ministerial Accountability Act*. Achievement of the annual target is a key accountability of the Minister of Small Business and Revenue. Over each of the next three years, the Ministry plans to meet the incremental revenue target set out annually under the Act. Identification of incremental revenue contributes to the recovery of amounts owed to government.

Percentage of overdue accounts collected: This measure reports the percentage of overdue accounts recovered through the Ministry's debt collection activities. It provides an indication of the effectiveness of these activities in collecting on a portfolio of overdue accounts. Debt collection contributes to the recovery of amounts owed to government.

Goal 4: *A streamlined and simplified regulatory environment.*

The Ministry of Small Business and Revenue leads the Regulatory Reform Initiative for government. This initiative is a key component of government's strategy to increase British Columbia's economic and business competitiveness, while preserving those regulations effective in protecting health, safety and the environment. Through a focused and responsible approach to regulatory reform, the province is moving toward a modern, streamlined and simplified regulatory system that supports the Ministry's mandate and the government's Five Great Goals.

The Ministry provides strategic leadership in regulatory reform and is responsible for developing and implementing the province's regulatory reform strategy and ensuring government-wide regulatory reform targets are met. This includes providing expertise and advice to ministries to support the successful implementation of regulatory reform initiatives, building capacity for regulatory reform across government and developing regular reports on the progress of regulatory reform throughout government. Realization of this goal and its objectives is supported by the government-wide commitment to the benefits of regulatory reform.

Core Business Area: *Small Business and Regulatory Reform.*

Objective 1: *Minimize the regulatory burden on British Columbians.*

Reducing regulatory requirements is the foundation on which government's Regulatory Reform Initiative was built. British Columbia's regulatory reform achievements have reduced regulatory burden and created a more streamlined regulatory environment. This saves British Columbians time and money, and reduces administrative costs for government. Continued improvement in the regulatory climate is a key requirement for attracting new investment and building a more competitive economy.

The new citizen-centred approach to regulatory reform builds on the success of regulatory reform efforts to date. The new initiative focuses on reducing the steps and time required by citizens, businesses and industry to access government programs and services or comply with government requirements.

Strategies

<p>Lead regulatory reform across government.</p>	<ul style="list-style-type: none"> • Develop and implement the province’s regulatory reform strategy, provide strategic leadership, expertise and advice to ministries in their regulatory reform initiatives. • Build capacity for regulatory reform across government through developing guidance and resource materials, training, organizing workshops and conferences to share best practices. • Regularly monitor and report regularly on the progress of regulatory reform throughout government.¹ • Ensure all ministries have regulatory reform strategies to maintain the target of zero net increase in regulatory requirements in their Service Plans. • Improve regulatory quality by ensuring all new legislation and regulations, as directed by government, are developed in compliance with the policy’s checklist² of criteria based on internationally recognized principles of good quality regulatory design.
<p>Lead a new citizen-centred regulatory reform initiative across government.</p>	<ul style="list-style-type: none"> • Ensure all ministries identify at least one ministry-specific project to reduce the steps and time required for citizens, businesses and industry to access government programs and services or comply with government requirements. • Identify, in consultation with other ministries, cross ministry citizen-centred regulatory reform pilot projects to create greater overall process and time reductions in accessing government programs and services than would be achievable through a ministry specific project. • Assist all ministries identify projects and build capacity for business process mapping through workshops and providing ongoing advice and expertise.
<p>Work with other levels of government to advance regulatory reform.</p>	<ul style="list-style-type: none"> • Work with municipal governments to implement a common municipal business licence for mobile businesses operating in British Columbia. A common business licence model will reduce costly duplication and encourage business growth.

¹ View online at www.regulatoryreform.gov.bc.ca.

² View online at www.regulatoryreform.gov.bc.ca/forms.htm.

Performance Measures and Targets

Performance Measures	June 2001 Actual ¹	June 2004 Actual	March 2005 Actual	December 2006 Actual	2007/08 Target (as at December 2007)	2008/09 Target (as at December 2008)	2009/10 Target (as at December 2009)
Regulatory burden — Government-wide regulatory requirements	383,660 ² Baseline	239,414 ² Baseline (37.6% decrease from June 2001 Actual)	232,368 (39.43% decrease from June 2001 Actual)	225,319 (41.27% decrease from June 2001 Actual)	0% net increase (over June 2004 Actual)	0% net increase (over June 2004 Actual)	0% net increase (over June 2004 Actual)
				2006/07 Target	2007/08 Target	2008/09 Target	2009/10 Target
Percentage of ministries participating in the citizen-centred regulatory reform initiative ³				New measure in 2007/08	100%	100%	100%

¹ Government's Regulatory Reform Initiative was implemented in June 2001.

² The baseline regulatory count reflects a correction to the baseline count for BC Assessment.

³ Participating means that a ministry undertook at least one citizen-centred regulatory reform project during the fiscal year. Citizen-centred projects are those that reduce the time and steps taken by citizens, small business or industry to access government programs and services or comply with regulations.

Government-wide regulatory requirements: The Ministry tracks the number of regulatory requirements across government to determine regulatory burden. Ministries and agencies are expected to maintain their June 2004 regulatory reduction achievements, with a target of zero net increase in government-wide regulations over the next three years. The targets reflect government's commitment to maintain the regulatory reduction achievements realized in the first four years of the Regulatory Reform Initiative.

Percentage of ministries participating in the citizen-centred regulatory reform

initiative:¹⁵ This measure reports on cross government involvement in the new citizen-centred regulatory reform initiative. Reflecting the government's commitment to reducing the time and steps taken to access government services, the target requires that all ministries undertake at least one citizen-centred regulatory reform project during each of the next three years.

Each project involves the following four steps:

- **Business process mapping** — identify and map a current business process that impacts citizens, businesses and/or industry.
- **Consultation** — consult with those regulated (citizens, small businesses and/or industry) to ensure that the steps and time involved in the business process being examined is accurately represented.
- **Business Process Reform and Implementation** — redesign the current business process map and implement after obtaining approvals.
- **Evaluation** — evaluation of outcomes to ensure government goals and objectives are achieved.

Beginning in 2007/08, the Ministry will track the percentage of ministries that have undertaken citizen-centred regulatory reform projects. More complex projects may take longer than one fiscal year to complete all four project steps.

¹⁵ This performance measure has been renamed since the 2006/07 – 2008/09 Service Plan. It was formerly called, 'Requirements to access government programs and services, and comply with regulations'.

Resource Summary

The following Resource Summary table provides the Ministry's estimated gross and net expenditures and FTEs by the five core business area previously discussed in this plan.

Core Business Areas	2006/07 Restated ¹	2007/08 Estimates ²	2008/09 Plan	2009/10 Plan
Operating Expenses (\$000)				
Small Business and Regulatory Reform				
Gross	3,655	3,695	3,730	3,759
Recoveries ³				
Net	3,655	3,695	3,730	3,759
Revenue Programs				
Gross	46,732	47,621	48,396	49,045
Recoveries ³	(26,609)	(26,609)	(26,609)	(26,609)
Net	20,123	21,012	21,787	22,436
Revenue Solutions				
Gross	77,587	72,643	73,431	77,276
Recoveries ³	(68,710)	(63,441)	(62,967)	(66,658)
Net	8,877	9,202	10,464	10,618
Property Assessment Services				
Gross	2,897	2,897	2,897	2,897
Recoveries ³	(2,896)	(2,896)	(2,896)	(2,896)
Net	1	1	1	1
Executive and Support Services				
Minister's Office	438	438	438	438
Corporate Services				
Gross	51,201	51,616	50,653	54,904
Recoveries ³	(26,000)	(26,000)	(26,000)	(30,000)
Subtotal Net	25,201	25,616	24,653	24,904
Net	25,639	26,054	25,091	25,342
Total Gross	182,510	178,910	179,545	188,319
Total Recoveries ³	(124,215)	(118,946)	(118,472)	(126,163)
Total Net	58,295	59,964	61,073	62,156

Ministry of Small Business and Revenue

Core Business Areas	2006/07 Restated ¹	2007/08 Estimates ²	2008/09 Plan	2009/10 Plan
Equivalents (FTEs)				
Small Business and Regulatory Reform	21	21	21	21
Revenue Programs	525	525	525	525
Revenue Solutions	133	133	133	133
Property Assessment Services	13	13	13	13
Executive and Support Services	199	199	199	199
Total FTEs	891	891	891	891
Capital Expenditures (Consolidated Revenue Fund) (\$000)				
Revenue Services	1,134			
Property Assessment Services	96	96	96	96
Executive and Support Services	10,576	10,792	10,792	10,792
Total Capital Expenditures	11,806	10,888	10,888	10,888

¹ These amounts have been restated, for comparative purposes only, to be consistent with the presentation of the 2007/08 *Estimates*. Schedule A of the *Estimates* presents a detailed reconciliation.

² These amounts correspond to the 2007/08 *Estimates*.

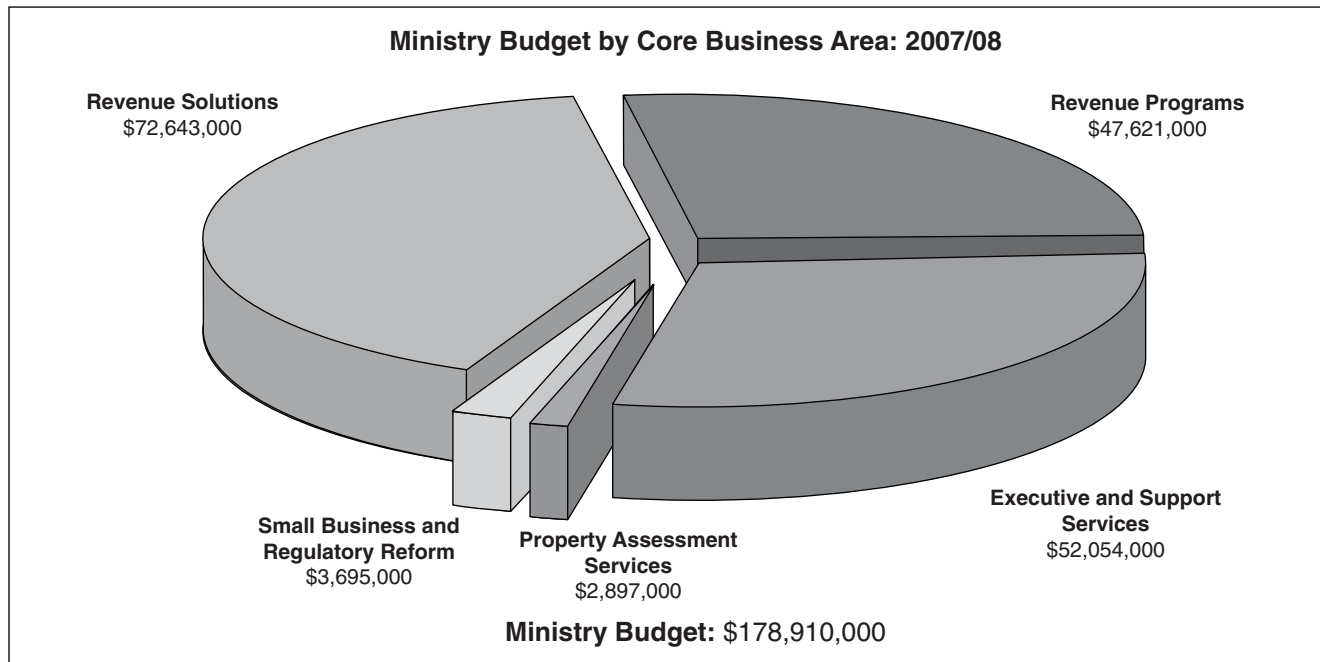
³ The Ministry's costs are partially recovered from within the Consolidated Revenue Fund or deducted from collected proceeds and recovered from revenue administered under statute by the Ministry. Refer to Appendix B. Property Assessment Service costs are fully recovered from BC Assessment, appellants to the board and other organizations.

⁴ FTEs — full-time equivalent employment is the estimate of a ministry's annual staff utilization. The term full-time equivalent is defined as the employment of one person for one full year or the equivalent (for example, the employment of two persons for six months each).

Explanations and Comments

Funding available to the Ministry for 2007/08 is \$178.91 million. This includes an appropriation of \$59.96 million and recoveries of \$118.95 million.

The following pie chart presents the Ministry budget by core business area.



The Ministry collects business information that provides an indication of the effectiveness of Ministry operations in identifying and collecting outstanding revenues owed to government. For example, the Ministry monitors internally the average tax assessment per audit position (\$888,000 in 2005/06) and the average recovery per tax collection position (\$3.56 million for the same year). These types of data reflect the balance between the resources allocated to the audit, compliance and debt collection and the revenue identified and recovered for government. More broadly, the Ministry administers approximately \$20 billion dollars in revenue with a budget of \$178.91 million.

Appendices

Appendix A: Glossary

Accounts receivable/debt — amounts claimed by the Province against debtors.

Billing — the act of notifying an individual or business of an amount owed to the Province.

Collections — remedial actions employed by the Province to effect a payment from an individual or business on an overdue account receivable.

Incremental revenue — monies identified by, or remitted in response to, audit and enforcement activities.

Overdue — an account receivable for which no monies have been remitted and is considered overdue according to the legislation at issue.

Recoveries — monies recovered in the course of administering accounts receivable.

Refund — return of monies remitted in error or in excess of an account receivable.

Remittance — the payment of monies to meet a financial obligation.

Revenue — all monies received to meet financial obligations or identified as owed to the Province.

Review and audit — an examination of an individual's or business' financial records or accounts to ensure that the amounts owed have been collected and remitted, or paid as required. This can vary from the review of grants, tax expenditure and exemptions and compliance with legislation, to the examination of financial records and legal documents.

Small business — is a business that has fewer than 50 employees or is operated by a person who is self-employed without paid help.

Tax expenditure — the reduction in tax revenues that results when government programs or benefits are delivered through the tax system rather than reported as budgetary expenditures. Tax expenditures are usually made by offering special tax rates, exemptions or tax credits to program beneficiaries.

Voluntary compliance — when taxpayers meet their financial obligations without requiring the Province to effect payment.

Appendix B: Legislation Administered by the Ministry

The Minister of Small Business and Revenue and Minister Responsible for Regulatory Reform is charged with the administration of the following enactments, presented alphabetically.

<i>Assessment Act</i>	<i>Medicare Protection Act</i> ss.5(1)(b), 7(5), 8(4), 8.1, and 32
<i>Logging Tax Act</i>	<i>Mining Tax Act</i>
<i>Assessment Authority Act</i>	<i>Motor Fuel Tax Act</i>
<i>Corporation Capital Tax Act</i>	<i>Petroleum and Natural Gas Act</i> ss. 74-77
<i>Esquimalt and Nanaimo Railway Belt Tax Act</i>	<i>Property Transfer Tax Act</i>
<i>Home Owner Grant Act</i>	<i>Sechelt Indian Government District Home Owner Grant Act</i>
<i>Hotel Room Tax Act</i>	<i>Social Service Tax Act</i>
<i>Income Tax Act</i>	<i>Taxation (Rural Area) Act</i>
<i>Indian Self Government Enabling Act</i>	<i>Tobacco Tax Act</i>
<i>Insurance Premium Tax Act</i>	<i>Tourism Accommodation (Assessment Relief) Act</i>
<i>International Financial Activity Act</i>	
<i>Land Tax Deferment Act</i>	

The Minister of Small Business and Revenue and Minister Responsible for Regulatory Reform is charged with the administration of the following enactments, in areas related to revenue management processes only.

<i>Forest Act</i>	<i>Mineral Tax Act</i>
<i>Forest and Range Practices Act</i>	<i>Petroleum and Natural Gas Act</i>
<i>Forest Practices Code of British Columbia Act</i>	<i>Range Act</i>
<i>Forest Stand Management Fund Act</i>	<i>School Act</i>
<i>Ministry of Forests Act</i>	<i>South Moresby Implementation Account Act</i>
<i>Mineral Land Tax Act</i>	<i>Wildfire Act</i>

Appendix C: Service Delivery

Small Business

As many different ministries and levels of government have programs and services that impact the small business sector, the Ministry of Small Business and Revenue works with these organizations and other partners to support small business start-up and growth.

The Ministry, on behalf of the Province and in partnership with the federal government, jointly funds Small Business BC, a not-for-profit organization providing support to current and prospective small business operators in British Columbia. Service delivery outcomes are determined through an annual contribution agreement.

Regulatory Reform

The Ministry is responsible for developing and implementing the Regulatory Reform Strategy for British Columbia. Government ministries annually identify regulatory reform activities and report on performance in their Service Plan and Annual Service Plan Report. The Ministry of Small Business and Revenue is responsible for providing strategic leadership in regulatory reform, providing expertise and advice to ministries to support the successful implementation of regulatory reform initiatives, building capacity for regulatory reform, developing regular reports on the progress of regulatory reform throughout government and ensuring government-wide targets are met.

Tax Administration and Revenue Management

The Ministry is the principal revenue collector for the Province, with administrative responsibility for \$20.6 billion in 2005/06 or approximately 58 per cent of all provincial revenues. The Ministry's strategic focus is on promoting voluntary compliance with the financial obligations resulting from the legislation it administers and that defines the Ministry's roles and responsibilities. Successful tax administration and revenue management depend on the Ministry's information and education programs to support voluntary compliance, balanced by compliance, audit and debt collection activities.¹⁶

The Ministry represents British Columbia in its relationship with the Canada Revenue Agency, which administers the Province's personal and corporate income taxes under the authority delegated to the Government of Canada through the British Columbia-Canada Tax Collection Agreement. This arrangement allows a single administration and collection agency for provincial corporate and personal income taxes, thereby increasing efficiency and simplicity for the Province and taxpayers. Annually, the Ministry and Canada Revenue Agency jointly develop a detailed British Columbia Work Plan. The work plan identifies both ongoing and one-time initiatives, accountabilities and, where appropriate, timelines and performance measures. This work plan and the British Columbia-Canada Tax Collection Agreement help to ensure revenue due to the Province is identified and received.

¹⁶ Refer to Appendix B for a list of legislation administered by the Ministry of Small Business and Revenue.

The Ministry also works with the Canada Border Services Agency, with respect to the *Social Service Tax Act*¹⁷ and the *Tobacco Tax Act* it administers on behalf of the Ministry. The agency identifies and collects taxes due on purchases brought into the province by British Columbians. The Ministry manages this relationship through an administrative agreement.

A Centre of Excellence for Tax Administration and Revenue Management

The Ministry of Small Business and Revenue provides selected revenue management services to other ministries. The Ministry has implemented processes and accountabilities for transferring accounts receivable to the Ministry to ensure continued high levels of service to its client ministries and their customers. The Ministry also collects taxes and fees for other agencies such as the Greater Vancouver Transportation Authority, local service areas (for example, regional improvement districts) and local governments throughout the province. The Ministry's relationship with these clients is managed through transfer and service agreements, and memoranda of understanding.

In late 2004, the Ministry entered into an agreement with EDS Advanced Solutions Inc. for the management and delivery of information and technology services, and to work with the Ministry to build and operate a centre of excellence for revenue management. The Ministry manages the agreement through a benefits and performance-based service contract structured to ensure performance and service levels are sustained and improved.

Property Assessment and Review Processes

The Ministry provides advice on strategic property assessment policy, participates in related inter-Ministry and inter-agency processes, and reviews and develops legislative and regulatory changes and amendments related to property assessment.

The Minister of Small Business and Revenue is accountable for BC Assessment, the Property Assessment Review Panel and the Property Assessment Appeal Board. The Minister is charged with the administration of the *Assessment Act* and the *Assessment Authority Act*.

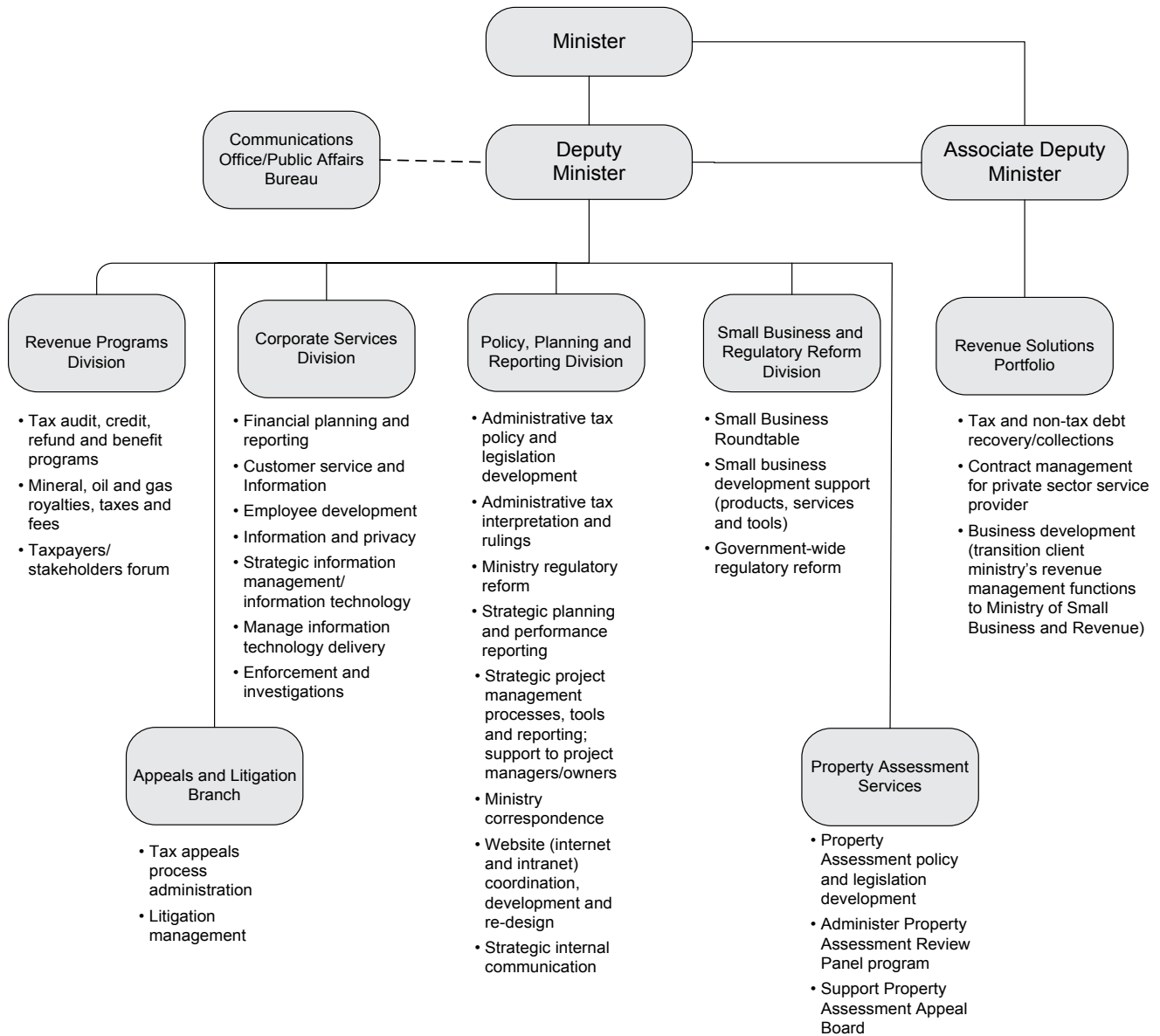
BC Assessment operates as an independent, provincial Crown corporation governed by a Board of Directors. For more information, view online at <http://www.bcassessment.bc.ca>.

¹⁷ Commonly known as the Provincial Sales Tax or PST.

The Property Assessment Review Panels and Property Assessment Appeal Board operate under the *Assessment Act*. The panels provide property owners in British Columbia with a first level of appeal in an accessible, affordable and equitable forum. Year-end reviews identify opportunities for improvement to process and quality of customer service.

The Property Assessment Appeal Board operates as the second level of appeal for property owners who disagree with the assessment of their property. The Board's objectives are to resolve appeals justly and consistently, in accordance with the principles of procedural fairness and natural justice, and to complete appeals as quickly as possible, at minimum cost to all parties. The Board reports on performance to the Minister through quarterly and annual reports.

Appendix D: Ministry Organizational Structure and Key Responsibilities



Appendix E: Ministry Contributions to Government's Five Great Goals

The Ministry's activities support the achievement of government's Five Great Goals in the following ways.

Five Great Goals	Specific examples of how the Ministry supports the Five Great Goals
<p>Make British Columbia the best educated, most literate jurisdiction on the continent.</p>	<ul style="list-style-type: none"> • Work with municipalities and local service areas to collect property taxes that pay for schools and libraries in communities across the province. • Administer a number of tax credits and exemptions to support literacy and access to education. For example, books and qualifying publications for educational, technical, cultural or literacy purposes are exempt of the provincial sales tax. • Administer tax credits for education and tuition.
<p>Lead the way in North America in healthy living and physical fitness.</p>	<ul style="list-style-type: none"> • Collect Medical Services Plan premiums to assist in funding health care. • Administer tax exemptions to support British Columbians in living healthier, more active lives. For example, provincial sales tax exemptions are allowed for bicycles, and non-prescription drugs and vitamins.
<p>Build the best system of support in Canada for persons with disabilities, those with special needs, children at risk, and seniors.</p>	<ul style="list-style-type: none"> • Administer tax benefit programs and exemptions on certain products providing support to seniors and persons with disabilities or special needs. Programs and exemptions include, provincial sales tax exemptions on equipment and devices designed for use by persons with disabilities, tax refunds for motor fuel used for vehicles used by persons with disabilities, and property tax deferral and additional home owner grants for seniors and persons with disabilities.
<p>Lead the world in sustainable environmental management, with the best air and water quality, and the best fisheries management, bar none.</p>	<ul style="list-style-type: none"> • Administer numerous tax exemptions for environmentally friendly products and projects. For example, some alternate fuel vehicles, such as electric hybrid vehicles, are eligible for provincial sales tax exemption, as are prescribed materials and equipment used to conserve energy.
<p>Create more jobs per capita than anywhere else in Canada.</p>	<ul style="list-style-type: none"> • Work with other ministries, other levels of government, partners and the small business community to identify and implement initiatives supporting small business. • Develop and implements a regulatory reform strategy that encourages prosperity, innovation and opportunity to increase British Columbia's economic and business competitiveness. • Ensure streamlined, simplified and fair tax administration to support a competitive business environment in comparison to other jurisdictions.

Appendix F: Taxpayer Fairness and Service Code — Service Standards

Twenty-one service excellence standards have been identified¹⁸ to monitor the Ministry's progress in meeting the commitments set out in the *Taxpayer Fairness and Service Code* (3rd Edition). Over time, the Ministry may add or improve service standards based on consultation with the small business community and feedback from taxpayers.

Eighteen of the 21 service excellence standards have targets for 2007/08. Baseline data for the remaining three will be collected in 2007/08. Targets reflect the Ministry's commitment to continuous improvement or, where appropriate, maintaining existing high levels of performance. The Ministry monitors performance using existing ministry business information systems.

A standard is considered 'met' if, over the twelve months of the fiscal year, the performance meets or exceeds the established target. The following table lists the service excellence standards and their performance targets.

Service Aspects	Service Standards ¹	2006/07 Target	2007/08 Target	2008/09 Target	2009/10 Target
Provincial Sales Tax seminars	(1) Offer at least 60 provincial sales tax seminars annually throughout all regions of British Columbia.	New in 2007/08	60 seminars	65 seminars	70 Seminars
	(2) Ensure seminar client satisfaction of at least 90%.	New in 2007/08	90%	90%	90%
Inquiries and rulings	(3) Respond to general email inquiries regarding sales, hotel, fuel and tobacco tax sent to CTBTaxQuestions@gov.bc.ca within 2 business days of receiving all of the necessary information.	Establish baseline	85%	87%	90%
	(4) Respond to complex email inquiries and written rulings on sales, hotel, fuel or tobacco tax issues within 20 business days of receiving all of the necessary information. We will contact you if the response will take longer because it is unusually complex.	77%	77%	78%	80%

¹⁸ Prior to determining the Ministry's service excellence standards, research was conducted to review similar work in other jurisdictions. The Ministry did not adopt specific standards due to differences in business processes, technology and level of resources applied. However, the Ministry made efforts to include common service aspects. Based on this research, standards were developed in partnership with several small business organizations to reflect those that their community felt were most important.

Ministry of Small Business and Revenue

Service Aspects	Service Standards ¹	2006/07 Target	2007/08 Target	2008/09 Target	2009/10 Target
Account registrations and clearances	(5) Register sales and hotel tax accounts within 2 business days of receiving all of the necessary information.	90%	90% ²	90% ²	90% ²
	(6) Respond to requests to confirm if any sales or hotel taxes are owed by the business to be bought within 5 business days of receiving all of the necessary information.	85%	85% ²	85% ²	85% ²
Refunds	(7) Process sales, hotel, fuel or tobacco tax refunds within 30 calendar days of receiving all of the necessary information.	85%	87%	89%	91%
Audit	(8) Review the audit process and <i>Taxpayer Fairness and Service Code</i> rights before starting an audit at the place of business or representative's office.	100%	100%	100%	100%
	(9) Ensure satisfaction with sales, hotel, fuel or tobacco tax audit completion time.	75% Baseline	80%	85%	90%
	(10) Conclude sales, hotel, fuel or tobacco tax audits within 20 business days of agreement with the audit results.	New in 2007/08	Establish baseline	TBD	TBD
	(11) Respond to concerns about sales, hotel, fuel or tobacco tax audit results within 20 business days of receiving all of the necessary information.	New in 2007/08	Establish baseline	TBD	TBD
	(12) Ensure sales, hotel or tobacco tax audit satisfaction of at least 90%.	New in 2007/08	90%	90%	90%
Correspondence	(13) Respond to correspondence sent to the Minister, Deputy Minister and Assistant Deputy Minister within 14 business days of receipt.	Establish baseline	95%	97%	98%
Accessibility	(14) Receive email anytime and be accessible by telephone from 8:30 am to 4:30 pm., Monday through Friday (except holidays).	100%	100%	100%	100%
	(15) Provide walk-in service at the Ministry's public offices in Victoria and Vancouver from 8:30 am to 4:30 pm., Monday through Friday (except holidays).	100%	100%	100%	100%

Ministry of Small Business and Revenue

Service Aspects	Service Standards ¹	2006/07 Target	2007/08 Target	2008/09 Target	2009/10 Target
Accessibility (Cont'd)	(16) Provide 100% accessibility to OneStop Business Registry kiosks at our public offices in Victoria and Vancouver during normal working hours.	New in 2007/08	100%	100%	100%
	(17) Have helpful information about the Ministry's programs available on the Ministry website 24 hours a day, every day. ³	99.7%	99.7%	99.7%	99.7%
Reviews	(18) Deputy Minister information reviews — provide written decision within 30 business days of receiving all of the necessary information.	Establish baseline	100%	100%	100%
Appeals	(19) Provide a written decision on issues appealed to the Minister within the following average annual response times.	5 months	4.5 months	4.5 months	4.5 months
	(20) Contact appellant by phone or in writing to discuss the appeal and to provide an opportunity to submit new or additional information to support the position.	New in 2007/08	98%	98%	98%
International Fuel Tax Agreement (IFTA)	(21) Provide a decision on initial IFTA licence applications within 7 business days of receiving all of the necessary documents and/or payments.	New in 2007/08	Establish baseline	TBD	TBD

¹ The *Taxpayer Fairness and Service Code* service excellence standard dealing with Service BC-Government Agents was provided to inform customers that information about ministry programs is available from Service BC. This was excluded from the above list as the Ministry is not accountable for service provided by them, but the Ministry ensures they have the information required to fulfill this commitment.

² A significant increase in account registrations and clearances are anticipated due to the upcoming 2010 Olympic and Paralympic Winter Games in Vancouver. Targets have been set to maintain the same high level of performance with increased volume.

³ Targets are based on a standard of 24/7 service, which excludes scheduled downtime for system maintenance on Sundays between 6:00 a.m. and 9:00 a.m.