ANNUAL GENERAL ASSEMBLY
JULY 20, 21 & 22, 2010, WINNIPEG, MB

Resolution no. 14/2010

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| TITLE: | Support for Taxation Rights of First Nations People |
| SUBJECT: | Taxation – S. 87 Indian Act Exemptions |
| MOVED BY: | Chief Keith Matthew, Simpcw First Nation, BC |
| SECONDED BY: | Chief Joe Miskokomon, Chippewas of the Thames, ON |
| DECISION: | Carried by Consensus |

WHEREAS:

A. First Nations people retain special Treaty and Constitutional standing in Canada and further have a fiduciary relationship with the federal Government and with the provincial or territorial Governments due to their delegated authorities from the federal Government in regards to taxation and related areas.

B. The current status of Section 87 of the Indian Act and the Income Tax Act are evolving due to restrictive interpretations of policy by federal government bureaucracies, including Canada Revenue Agency, and the losses in courts of law and their tribunals by individual First Nation members or First Nations-owned businesses.

C. First Nations Governments assert that exemptions from taxation apply throughout not only Treaty areas, but also right across unceded and unreleased areas of interest, including traditional areas.

D. Canada Revenue Agency is aggressively pursuing our business owners around employment income (created in 1994), self-employment income, and investment income.

E. The Chiefs' Advisory Working Group on Taxation met in June 2009 to begin formulating a plan forward on dealing with taxation and fiscal environment issues. Processes to provide input and, as such, resulting outcomes, were viewed as being ill-equipped to respond adequately to First Nation needs and realities.

Certified copy of a resolution adopted on the 22nd day of July, 2010 in Winnipeg, Manitoba

SHAWN A-IN-CHUT ATLEO, NATIONAL CHIEF

THEREFORE BE IT RESOLVED that the Chiefs-in-Assembly:

1. Call upon the federal Government and each of the provincial/territorial Governments to provide funding to initiate this activity and establish a Chief's Committee to oversee the establishment of a work plan that includes, but is not limited to, the following:

    a. Advise on the development of a submission to the federal government around special project funding to assess what is happening in each region of Canada in regards to the current status of those individuals and businesses that are being impacted by the narrowing policy around Section 87 and the Income Tax Act. Part of the funding would be used to develop an education process to assist those who are affected by showing them due process (filing notices of objection, making representations to CRA).

    b. Draft a process detailing the work plans for engaging the Canada Revenue Agency and, in particular, develop protocols including, but not limited to: collections issues, determining the status of guidelines, suggesting liaison groups to arrive at guidelines and interpretations that might be workable from CRA's perspective and that of First Nations.

2. The Chiefs' Advisory Working Group on Taxation would also be mandated to meet with the Department of Finance to address and gain a better understanding of inconsistencies in the treatment of First Nations and their members. This would also include the taxation of First Nation Governments and the impact of treaties and self-government agreements.

3. Regional Chief's Committees be established, where none exist, to meet with provincial and territorial officials to work towards a national strategy, as there are different policies and aims and objectives within each region that would need to be harmonized.

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