

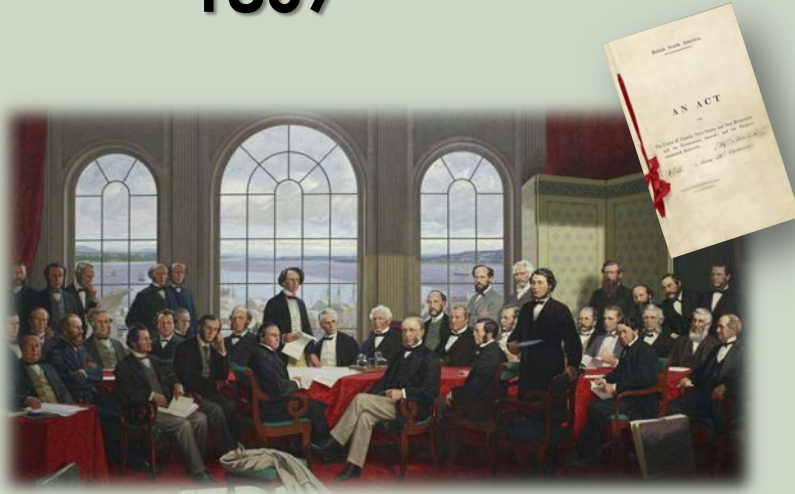
“By not including (First Nations) in Bill C-45, Ottawa has created grey markets on Indian reserves, and that’s no one’s fault but their own”

- *Manny Jules, First Nations Tax Commission*



The Exclusion of First Nations

1867



Confederation: Tax & jurisdiction divided up between Canada and provinces in the Constitution



First Nations governments were excluded

2017



Cannabis powers divided up

Canada

- Regulation
- Excise Tax
- GST
- Fees

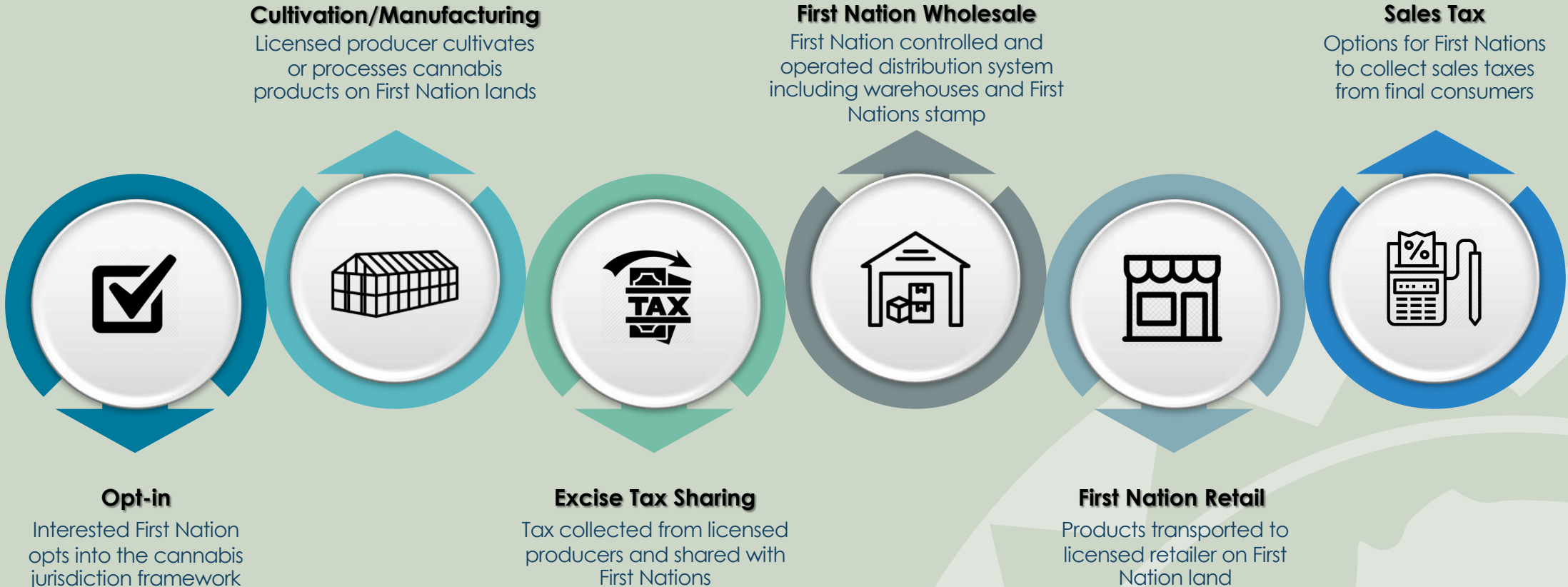
Provinces

- Regulation
- Sales Tax
- Property Tax
- Local Taxes
- Fees

150 years later First Nations governments still excluded



First Nation Provincial-Type Cannabis Fiscal and Regulatory Jurisdiction Framework



“We will help each other to be great and good.”

- 1910 Memorial to Sir Wilfrid Laurier

Signed at Spences Bridge, BC, July 16, 1910 by the Chiefs of the Indian Bands of the Southern Interior of BC

