Tax Exemption of Citizens/Members of Maa-nulth Treaty Nations

May 10, 2011

The purpose of this notice is to inform businesses dealing with Citizens/Members of the Maa-nulth Treaty Nations of the continued tax exemption applicable to Citizens/Members of the Huu-ay-aht First Nations, Ka’yu’k’t’h’/Che:k’tles7et’h’ First Nations, Toquaht Nation, Uchucklesaht Tribe and Yuułuʔiłʔatḥ First Nation.

The Maa-nulth Treaty provides that Status Indians who are Citizens/Members of the five Maa-nulth Treaty Nations continue to be exempt from taxes after the Treaty on the same basis as they were before the Treaty. The exemption continues from April 1, 2011 for the following periods:

- Eight (8) years for all transactions taxes (HST, GST, PST, etc.)
- Twelve (12) years for all other taxes (income tax, property tax, etc.)

The continued tax exemption applies in the same manner as it does for non-treaty Status Indians on the reserves of any Indian Band for the periods described above. The exemption also applies on the former reserves of Maa-nulth Treaty Nations.

Citizens/Members of the Maa-nulth Treaty Nations will continue to be issued Indian Status Card by Indian and Northern Affairs Canada. An Indian Status Card will continue to be valid proof of identity and can be relied upon by businesses as proof of eligibility for tax exemption purposes.

Interested parties may review section 19.5 of the Maa-nulth First Nations Final Agreement which addresses this issue and is available at the following web pages:

http://www.maanulth.ca/the_treaty_final_agreement.asp
http://www.gov.bc.ca/arr/firstnation/maa_nulth/default.html