



THE FIRST NATIONS OF MAA-NULTH TREATY SOCIETY

5091 Tsuma-as Drive Port Alberni V9P 8X9
Phone: (250) 724-1802 ♦ Fax: (250) 724-1852
Website: www.maanutlh.ca

NOTICE – May 1 2019

Maa-nulth Final Agreement, Effective Date April 1 2011

Section 19.5.1

Section 87 of the *Indian Act* will have no application to a Maa-nulth-aht:

- a. In respect of Transaction Taxes, as of the first day of the month after the eighth anniversary of the Effective Date;

What does this mean?

- Citizens of Huu-ay-aht First Nations, Kay:'yu:k'th'/Che:k'tles7et'h' First Nations, Toquaht Nation, Uchucklesaht Tribe and Yuułu?if?ath Government enrolled in the Maa-nulth Treaty will no longer be exempt from GST, HST, carbon tax, motor fuel tax, and tobacco tax when making purchases on a Reserve.
- Former reserves on Treaty Settlement Lands will no longer be considered reserves for the purposes of transaction tax exemptions
- If you are a business that makes sales or leases to First Nations you will need to charge HST and GST (and other applicable taxes)



huu ay aht

ANCIENT SPIRIT, MODERN MIND



Huu-ay-aht First Nations | Ka:'yu:k'th'/Che:k'tles7et'h' First Nations
Toquaht Nation | Uchucklesaht Tribe | Yuułu?if?ath

Links:

Canada: [GST/HST Administrative Policy - Application of the GST/HST to Indians](#)

[First Nations Having a Self Government Agreement Ending Indian Act Tax Relief](#)

BC: [Ministry of Finance - Tax Notice: Expiry of Maa-nulth First Nations Exemption](#)