

December 20, 2019

Proposed Amendments to the *Standards respecting Notices relating to Local Revenue Laws, 2018*

Standards established by the First Nations Tax Commission (FNTC) reflect best practices in property taxation, and are designed to support First Nation economic growth, First Nation jurisdiction, harmonization, and the interests of all stakeholders in the First Nation property tax system.

Under the *First Nations Fiscal Management Act* (the “Act”), the FNTC reviews and approves laws. Section 35(1) of the Act gives the FNTC the authority to establish standards, not inconsistent with the regulations. The standards established by the FNTC are additional requirements and, together with the Act and its associated regulations, form the regulatory framework supporting First Nation taxation under the Act.

As a matter of policy, the FNTC seeks public input prior to introducing or significantly amending its Standards. This input is critical in developing standards that are acceptable and effective for participating First Nations and their taxpayers.

The FNTC has established *Standards respecting Notices relating to Local Revenue Laws, 2018* (“Standards”) to support First Nation law-making under the Act. The Standards create notice requirements for First Nation local revenue laws to supplement the notification requirements set out in sections 6 and 7 of the Act.

The proposed amendments to the Standards would create an additional notice requirement for certain service tax laws enacted under subparagraph 5(1)(a)(iii) of the Act. The notice requirement would apply where a First Nation intends to complete construction of the service-related infrastructure and recover the costs through a service tax law that is enacted after completion of construction.

The proposed amendments to the Standards include:

- New definitions to support the proposed changes.
- The addition of a new subsection 5.7, which requires the publication of the notice before the start date of construction.
- The addition of a new subsection 5.8 which sets out the required content of the notice.
- The publication requirements for the notice, which include publication in the First Nations Gazette, posting in a public place on the reserve lands of the First Nation, sending a copy to the FNTC, and publication of the notice on the First Nation’s website or in the local newspaper with the largest circulation.

As with all FNTC standards established under section 35(1) of the Act, the proposed amendments would apply only after they are established by the FNTC and in force. As a result, the new notice requirements would apply to First Nations who propose to enact service tax laws

that are subject to the new requirements where the start date of construction is after the date that the proposed amendments come into force.

The FNTC is seeking public input in respect of these proposed Standards. If you wish to learn more about the proposed changes, please contact the FNTC at mail@fntc.ca or by telephone toll free at 1 (855) 682-3682. Electronic versions of the proposed Standards (changes are highlighted in red) are available at www.fntc.ca or by clicking the link below:

[Proposed Standards respecting Notices relating to Local Revenue Laws, 2018](#)

Please direct your written comments on or before February 3, 2020 to:

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