

Ch'iyáqtel (TZEACHTEN) FIRST NATION  
45855 Promontory Road

**NOTICE OF PROPOSED LOCAL REVENUE LAW AND  
INVITATION TO MAKE REPRESENTATIONS**

**THIS NOTICE** is given pursuant to section 6 of the *First Nations Fiscal Management Act* (the “FMA”) and in accordance with the First Nations Tax Commission *Standards Respecting Notices Relating to Local Revenue Laws, 2018*.

The Ch'iyáqtel (Tzeachten) First Nation (the “First Nation”) proposes to enact the *Ch'iyáqtel (Tzeachten) First Nation Accommodation Operator Tax Law, 2024* (hereinafter referred to as the “Proposed Law”).

**DESCRIPTION OF PROPOSED LAW:** The Proposed Law made under the authority of subparagraph 5(1)(a)(iv) of the FMA. The Proposed Law establishes a tax on a business operator's use and occupation of the reserve for the provision of accommodation. The tax rate is 3% of the gross revenues of persons selling, providing or offering to sell accommodation located on the reserve. The Proposed Law includes provisions for the determination of gross revenues from the sale of accommodation, exemptions, filing of returns, payment and reassessments, and inspections. The Proposed Law also includes provisions regarding penalties, interest, and enforcement, and for a complaints process respecting alleged errors and omissions in a reassessment.

A copy of the Proposed Law may be obtained from the First Nation at the address set out below.

**WRITTEN REPRESENTATIONS:** The Council of the First Nation invites written representations regarding the Proposed Law. If you wish to make a written representation, your written representation must be received by the First Nation at the address set out below on or before 4:00pm January 11, 2024. Council will consider all written representations received in accordance with this Notice before enacting the Proposed Law.

For further information or questions regarding the Proposed Law or this Notice, please contact: Deanna Honeyman, Lands and Property Taxation Manager at 45855 Promontory Road, by telephone at 604-858-3888 or by email at [deanna@tzeachten.ca](mailto:deanna@tzeachten.ca).

Dated: November 22, 2023