



FIRST NATIONS TAX COMMISSION  
COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS





# STRATEGIC INITIATIVES

30<sup>th</sup> Annual National Forum  
First Nation Tax Administrators Association

October 2-3, 2023

# THE FIRST NATIONS RESOURCE CHARGE

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FNRC

# FNRC Context

## Historical

- First Nations were excluded from Confederation and then systematically legislated out of the Canadian economy
- Treaty rights were ignored, title was not acknowledged, and resources were taken without consent or compensation

## New Era of Economic Justice

- Unique opportunity to recognize First Nation rights and to receive an appropriate share of the fiscal and economic benefits from the use of the resources and lands First Nations historically occupied and governed

# What is the FNRC

FNTC has been working with interested First Nations to advance the FNRC since 2012

- First Nations-led proposal for First Nations to exercise fiscal jurisdiction on unceded lands and treaty territories
- Practical solution to the problem of slow and costly negotiations with resource companies and provinces, and contribute to more transparent agreements
- Improves the investment climate

Interest in the FNRC is growing

# FNRC National Meeting

- January 23 – 24, 2024
- River Rock Casino, Vancouver, British Columbia
- First Nations from across the country are expected to attend

FUEL, ALCOHOL, CANNABIS AND TOBACCO SALES TAX

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FACT SALES TAX

# FACT SALES TAX

- FNTC has been working with interested First Nations since 2018 to lift the moratorium on the First Nations sales tax and add cannabis to possible taxable products
- Finance Canada announced its intention to engage with First Nations on a FACT sales tax framework in April 2022
- FNTC held a meeting with interested First Nations on December 1<sup>st</sup> to discuss FACT as an additional fiscal power and cohosted a follow up meeting on July 26<sup>th</sup> with Tzeachten First Nation
- First Nations identified some issues with the federal proposal
- We are continuing work to resolve these





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“Taksis” is from the Chinook language, meaning “tax”

