SPECIAL CHIEFS ASSEMBLY
DECEMBER 4, 5 & 6, 2012, GATINEAU, QC

Resolution no. 38/2012

TITLE:	Support for Fisher River Cree Commercial Fishers against being taxed for their commercial fishing livelihood
SUBJECT:	Taxation
MOVED BY:	Chief David Crate, Fisher River Cree Nation, Manitoba
SECONDED BY:	Chief Ron Evans, Norway House Cree Nation, Manitoba
DECISION:	Carried by Consensus

WHEREAS:

A. Article 23 of the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) states that "Indigenous peoples have the right to determine and develop priorities and strategies for exercising their right development. In particular, Indigenous peoples have the right to be actively involved in developing and determining health, housing and other economic and social programmes affecting them and, as far as possible, to administer such programmes through their own institutions.

B. The UNDRIP recognizes that respect for Indigenous knowledge, culture and traditional practices contributes to sustainable and equitable social and economic development in conjunction with respectful stewardship of the environment.

C. First Nation commercial fishers are having their income from commercial fishing unfairly taxed by the Canada Revenue Agency (CRA).

D. First Nations require that the decision *Canada v. Ronald Robertson and Roger Saunders*, 2012 FCA 94 (*Robertson*) where the Federal Court of Appeal held that the income from First Nation commercial fishers was tax exempt via section 87 of the *Indian Act* be applied to First Nation commercial fishers nationally.

E. First Nations across the country would benefit from political coordination and collaboration to ensure that the taxation measures implemented by the CRA against First Nation commercial fishers are halted and the *Robertson* decision applied nationally by the CRA.

Certified copy of a resolution adopted on the 5th day of December, 2012 in Gatineau, Quebec

SHAWN A-IN-CHUT ATLEO, NATIONAL CHIEF

THEREFORE BE IT RESOLVED that the Chiefs-in-Assembly:

1. Call on all First Nation governments and the Assembly of First Nations to work to develop a national strategy to have the *Robertson* decision implemented.
2. Mandate the AFN to seek funding to support the development of a national strategy to implement the *Robertson* decision.
3. Direct the AFN to work with each region across the country to gather an accurate profile of the taxation of First Nation commercial fishers by the Canada Revenue Agency (CRA) in each region.
4. Direct the AFN to urge the federal government to apply the *Robertson* decision by the CRA and other departments as may be identified.
5. Direct the AFN to report back to the Chiefs-in-Assembly on the progress of this initiative in July 2013.

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SHAWN A-IN-CHUT ATLEO, NATIONAL CHIEF