AFN Special Chiefs Assembly
December 9-11, 2008 Ottawa, ON

Resolution no. 77/2008

SUBJECT:	NEW FISCAL TRANSFER ARRANGEMENTS FOR FIRST NATIONS
MOVED BY:	Ava Hill, Proxy, Six Nations of the Grand River, ON
SECONDED BY:	Chief Isadore Day, Serpent River First Nation, ON
DECISION:	Carried by consensus

WHEREAS:

A. First Nations have never surrendered their jurisdiction or provided the Crown with the authority to tax First Nations citizens and therefore have tax immunity;

B. First Nations are sovereign allies of the Crown and one sovereign cannot impose taxes on the citizens of another sovereign nation;

C. There is an urgent need to change the federal interpretation of First Nations tax status in line with the government to government and Nation to Nation relationship that exists between First Nations and the Crown;

D. Many First Nations have a Capital Needs crisis that is not being met by Indian and Northern Affairs Canada;

E. First Nations businesses on reserves pay millions of dollars in taxes to the federal government including excise taxes;

F. It is necessary to identify the amount of taxes paid by First Nations businesses across Canada;

G. First Nations are in urgent need of revenues to pay for unfunded programs and services;

H. If First Nations businesses are going to pay taxes they should do so directly to their own First Nations governments; and

I. There is a need to have discussions to clarify the ambiguity and detail of federal taxes collected on Provincial lands through resource development, since provincial crown governments are not relevant in this relationship.

Certified copy of a resolution adopted on the 11th day of December, 2008 in Ottawa, ON

THEREFORE BE IT RESOLVED that:

1. Chiefs-in-Assembly will work together through their regional organizations to complete the data collection necessary to identify the amount of income tax, corporate tax, excise tax, and other taxes that First Nation businesses actually pay to Canada and the provinces;

2. Subject to funding, this data collection will be coordinated by the AFN Secretariat and completed within 6 months for use in negotiations with the federal government;

3. Chiefs-in-Assembly direct the AFN to collaborate with Canada to establish a transfer payment scheme for First Nations which will include funding levels through existing contribution agreements; and

4. Since many regions are in different fiscal transfer arrangements or claims processes, the outcomes of the data collection will be processed and summarized prior to AFN collaboration with the federal government on behalf of Regions.

Certified copy of a resolution adopted on the 11th day of December, 2008 in Ottawa, ON