ANNUAL GENERAL ASSEMBLY
July 15, 16, & 17, 2008, Quebec City, QC

Resolution no. 44/2008

SUBJECT:	Emergency Resolution on Taxation
MOVED BY:	Chief William Montour, Six Nations of the Grand River, ON
SECONDED BY:	Vera Pawis-Tabobondung, Proxy, Aundek-Omni-Kaning 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. The current federal Canada Revenue Agency (CRA) policy is to provide a tax "exemption" to the personal property of Indians on reserve, including income tax, based on a list of connecting factors;

D. The CRA has recently begun to vigorously enforce a new and restrictive interpretation of the tax exemption, resulting in many First Nations businesses and individuals being reassessed and aggressive collection action been taken including the suspension of baby bonus cheques for single mothers;

E. This new interpretation affects First Nations aboriginal and treaty rights which places it under the duty to consult, accommodate and obtain the consent of First Nations;

F. The key case being relied on by CRA is Horn and Williams, which is still under appeal;

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Phil Fontaine, National Chief

G. CRA is an enforcement agency of the federal government and the responsibility for creating or amending tax policy rests with the Department of Finance (DOF);

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

I. The Prime Minister's Residential School apology signaled a new era and relationship with First Nations.

THEREFORE BE IT RESOLVED that:

1. The Chiefs-in-Assembly hereby demand that the CRA suspend their aggressive new interpretation of the tax status of First Nations citizens and businesses.

2. The Chiefs-in-Assembly direct the AFN take action to put a process in place with the federal government to allow First Nations to negotiate their proper tax status with the DOF including a new federal tax policy for First Nations.

3. The Chiefs-in-Assembly direct the AFN to establish a Chiefs Taxation Working Group, with broad regional representation, to begin immediate work to develop a strategy and approach to accomplish the goal of negotiating and establishing a new tax regime for First Nations consistent with their government to government relationship with the Crown.

4. The Chiefs-in-Assembly pursue all options, including collaborative legal approaches, intervention in the Horn and Williams appeal and court challenges on the failure to consult, accommodate and obtain consent.

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Phil Fontaine, National Chief