SPECIAL CHIEFS ASSEMBLY
DECEMBER 14, 15 & 16, 2010, GATINEAU, QC

Resolution no. 75/2010

TITLE:	Support for First Nations' Tax Immunity
SUBJECT:	Taxation
MOVED BY:	Chief Keith Matthew, Simpcw First Nation, British Columbia
SECONDED BY:	Chief Donald R. Maracle, Mohawks of the Bay of Quinte First Nation, Ontario
DECISION:	Carried by Consensus

WHEREAS:

A. First Nations in Ontario and throughout Canada have nation-to-nation relationships with the Crown, as recognized by spirit and intent of our Treaties and by the principle and fact of Aboriginal Title.

B. First Nations Aboriginal and Treaty rights are reflected in the *Royal Proclamation, 1763* and are also recognized and affirmed in the Canadian *Constitution Act, 1982.*

C. First Nations in Canada are impoverished because we have been dispossessed of our lands and resources; and the federal and provincial governments in Canada continue to exploit First Nation resources on a day-to-day basis without compensation or consideration given to First Nations.

D. Governments in Canada continue to breach legally binding treaties and agreements by imposing various types of taxes on First Nations including income tax, personal sales taxes, user taxes (license plates, etc), manufacturers taxes, etc which is a direct contradiction to our historic, and current Nation to Nation relationship and; First Nations have never agreed to an imposition of taxation on its citizens and another government cannot unilaterally tax First Nations without derogating Aboriginal and Treaty rights.

E. First Nations tax immunity is derived from its Nation-to-Nation relationship with the Crown and not from the narrow provisions of the *Indian Act*, which is how the Government of Canada interprets and administers the First Nation tax exemption.

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F. The Government of Canada imposed the *Indian Act* on First Nations beginning in 1876, but the *Indian Act* was never agreed to by First Nations, in any treaty or otherwise; and First Nations never agreed to the Crown's marginalization of our tax immunity/exemption.

G. Ontario First Nations opposed the GST at the time it was implemented and First Nations across Canada hereby oppose the GST, HST and any additional taxes, unless they otherwise agree to such tax by free, prior and informed consent.

H. The unilateral imposition of taxes on First Nations citizens by Canada is an oppressive exercise of power against the most marginalized people in this country and perpetuates the impoverished conditions of First Nation communities.

I. The Chiefs in Assembly passed resolution 14/2010 calling for action to support the taxation rights of First Nations peoples and an ad hoc Chiefs' Advisory Working Group on Taxation has been engaged in efforts to promote strategic approaches to addressing the First Nation taxation issue.

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

1. Support all First Nations and Chiefs across Canada in their efforts to reaffirm their sovereign immunity from taxation as reflected in the original nation-to-nation treaty relationships with the Crown and our responsibility to protect the resources on First Nation lands and the rights of our citizens.
2. Demand that the Canada Revenue Agency (CRA) cease and desist from harassing First Nation citizens and insist that the federal government, particularly the Ministry of Finance, engage with the AFN towards efforts to accommodate the tax immunity/exemption of First Nations, in a manner consistent with the UN Declaration on the Rights of Indigenous Peoples, not only because it is based on our treaty relationships and Aboriginal rights, but also because it will contribute to the relief of poverty of our peoples.
3. Direct the AFN Ad Hoc Working Group on Taxation to work, in collaboration with the National Executive, towards the development and implementation of strategic approaches to First Nation taxation, including the following:
    a. Coordinate regional efforts to promote First Nation tax immunity/exemption, with a view to providing assistance and support to individual First Nation citizens who are currently being harassed by CRA;
    b. Promote education within the federal government and with the general public for the recognition of tax immunity/exemption as an Aboriginal and Treaty right which will provide the additional benefit of alleviating the impoverished conditions of First Nation communities;

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c. Develop a political strategy for consideration of Chiefs-in-Assembly at the 2011 Annual General Assembly in Moncton, New Brunswick, the objective of which is to force the Government of Canada to engage with the AFN in constructive dialogue regarding the continuation and enhancement of the First Nation tax immunity/exemption; and

d. Develop a legal strategy, with elements that include a legal team and the establishment of a defence fund to begin fighting back against the CRA efforts to harass our citizens and undermine the First Nation tax immunity/exemption.

4. Collectively support the Chiefs across Canada, Political Confederacies, Grand Councils, and Political Territorial Organizations and their efforts to support and participate in any action plans or direct action strategies that oppose taxation of First Nation citizens.

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