

First Nations Gazette
Style Guide

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First Nations Gazette

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Preface

The purpose of the *First Nations Gazette Style Guide* is to help First Nations and lawyers draft First Nations laws, by-laws and other enactments (collectively, “laws”). The goal is to ensure a uniform drafting style and format for First Nations laws, and to make the resulting laws clear and easy to understand and use. The style and form that is preferred for laws published in the *First Nations Gazette* is explained and illustrated in this *Style Guide* and reflects federal legislative drafting conventions. First Nations and lawyers drafting First Nations laws are encouraged to use this *Style Guide* and the sample laws and by-laws prepared by the First Nations Tax Commission to

- facilitate efficient drafting of laws,
- ensure consistency within a single law and across multiple laws, and
- achieve best practice in usage of language and composition, and in format and design.

Periodically it becomes necessary to revise and update a style guide. This third edition of the *Style Guide* marks how the *First Nations Gazette*, the authoritative reference of First Nations law in Canada, and its production have evolved over the last twenty years. First launched in 1997 as a print publication, the *First Nations Gazette* was later expanded to include online access to digitized versions of approved First Nation legislation. In 2014, a decision was made to discontinue the printing of the paper version and to produce an electronic-only version in order to improve access and provide greater research capabilities.

In this revised edition, a number of existing entries have been updated and new entries have been added. A new feature is a Table of Contents, laid out very simply and with hypertext linking, that enables users to locate easily the information they need. Further, a number of sections within the various parts have been revised and expanded in an attempt to give clear guidance to users.

Users of this *Style Guide* are advised that it is subject to change based on periodic review. Users should consult the *First Nations Gazette* website (<http://www.fng.ca>) for the most recent edition of the *Style Guide*.

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Part I

Drafting Guidelines for First Nations Laws

1. Introduction

Laws should be written clearly and concisely, with precision, and organized in a meaningful way. The goal is to make the law more readable and more accessible. The following are examples of methods that drafters can use to create laws that are easy to read and understand by the intended audience.

Vocabulary: Use words and expressions that are familiar. Avoid using legal jargon and use technical language only if precision requires it. Writing in plain language does not mean abandoning legal concepts; all essential legal concepts, terms and phrases are preserved in plain language documents.

Sentences: Create short and medium-length sentences that are easy for the reader to process. A simple sentence is easier to understand than a complex or compound sentence. Put the subject and the verb near the beginning of the sentence. Conditions or qualifiers should not be placed before the main clause. Express a series of items, phrases and ideas in parallel form by using the same grammatical structure and the same parts of speech. Parallelism is critical to the structure of a law as it aids readability and promotes consistency.

Organization: Organize the information in a logical order. Put related provisions together and sequence them in ways that are meaningful for the reader. Insert headings that identify the subject matter of provisions to assist the reader to find information. If the law is complex and lengthy, reveal the structure of the law by grouping the provisions into parts and include a table of contents.

Document Design: Keep the layout and design simple. Simplicity of design aids readability. Be consistent in the use and application of design elements, such as typeface, font size, text alignment, indentation, line spacing and white space.

2. Elements of a Law

Laws comprise various elements. The standard ordering of these elements is presented below. Although some laws contain all of these elements, it should be noted that not all of the elements are needed in each law. Guidelines for the content, format and numbering of the listed elements are discussed in the text that follows.

Title

Table of Contents

Recitals and Enacting Clause

Citation

Definitions and References

Substantive Provisions (sections, subsections, etc. setting forth rights, powers, duties and prohibitions)

Repealing Provisions

Force and Effect

Evidence of Enactment

Schedules

3. Content, Format and Numbering

Title

- 3.1 The *title* consists of the name of the First Nation/Indian Band, the subject matter of the law stated in general terms and the year of enactment. The standard ordering for the elements of the title is shown in the example below. (How to cite or refer to a law is discussed at 3.11–3.13.)
- First Nation/Indian Band name:
- Use the official name recorded in Indian and Northern Affairs Canada’s Indian Registration System UNLESS the First Nation/Indian Band is listed in the Schedule of a federal Act (such as the *First Nations Fiscal Management Act*, *First Nations Goods and Services Tax Act* and *First Nations Land Management Act*), in which case use the First Nation/Indian Band name as it appears in the Schedule of the relevant Act.
- Subject matter:
- State the subject matter in general terms and that accurately reflect the content of the law.
- Year:
- State the year the law was enacted by Council.
- 3.2 The title is set in full capitals, boldface type, and centred. The title precedes the table of contents, if there is one, and the recitals and enacting clause.

Example:

**XYZ FIRST NATION
TAXPAYER REPRESENTATION TO COUNCIL LAW, 2017**

Table of Contents

- 3.3 A *table of contents* lists the parts and schedules of a law and is placed immediately after the title. A table of contents is useful for the reader, especially if the law is long, as it sets out the structure of the law. However, if the law is short, a table of contents is not necessary. A table of contents is not considered to be part of the law.

Recitals and Enacting Clause

- 3.4 The *recitals* refer to the clauses that precede the main body of the law. Introduced by the word “WHEREAS”, and continuing with lettered clauses, the recitals are the introduction leading up to what the Council actually enacts as the law. The recitals express the legislative authority by which the law is made, explain the reason for the law, and confirm that certain conditions have been followed.
- 3.5 The *enacting clause*—“NOW THEREFORE the Council of the _____ First Nation duly enacts as follows:”—is a statement that what follows these enacting words is a law. The enacting clause is a required element of the law.
- 3.6 The recitals and enacting clause follow the title of the law and precede the main body of the law. If there is a table of contents, the recitals and enacting clause follow it. Note: no heading precedes the text of the recitals and enacting clause.

- 3.7 The recitals, lettered A., B., C., and so on, are introduced by the word “WHEREAS”, which is on a line of its own and is indented from the left margin. The first line of each recital is indented to align with the word “WHEREAS”. The text wraps to the next line and is flush with the left margin.
- 3.8 The first word of each recital is capitalized. The recitals are separated by semicolons.
- 3.9 The recitals are linked by the connecting word “and”, placed at the end of the second-last recital.
- 3.10 The enacting clause is not lettered and is introduced by the words “NOW THEREFORE”. The first line is indented and aligns with the recitals that precede it. The enacting clause ends with a colon.

Examples:

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the XYZ First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the XYZ First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of XYZ First Nation duly enacts as follows:

* * * * *

WHEREAS:

A. Pursuant to paragraph 83(1)(a) of the *Indian Act*, the council of a first nation may make by-laws for the purpose of taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land, in the reserve; and

B. The Council of the ABC First Nation deems it to be in the best interests of the First Nation to make a by-law for such purposes;

NOW THEREFORE the Council of the ABC First Nation duly enacts as follows:

Citation

- 3.11 The title used to identify the law when discussing it or referring to it in another law must be set out in section 1 of the law. This title is also used when listing the law in the Contents and the Table of Amended and Repealed FMA Laws and s. 83 By-laws in the *First Nations Gazette*. The citation section dispenses with the need for a section setting out a short title of a law.
- 3.12 The title used for citation purposes should be concise—consisting of the name of the First Nation/Indian Band (see 3.1 above), the subject matter of the law succinctly stated and the year of enactment. The title is set in italic type with capital and lower case letters, as shown in the example below.
- 3.13 The heading “PART I CITATION”, as in the example below, is included only for a law that is divided into parts, otherwise no heading precedes the citation section. When the heading is

included, the part number and the title are each placed on a separate line, centred and set in full capitals and boldface type.

Example:

**PART I
CITATION**

Citation

1. This Law may be cited as the *XYZ First Nation Property Assessment Law, 2017*.

Definitions and References

- 3.14 *Definitions* should only be used to define a term 1) that is not being used in its usual meaning or is being used in only one of several usual meanings; 2) that may be substituted for longer terms or phrases used repeatedly in the law; 3) that is an abbreviation or an acronym; (4) that is difficult or technical. Do not do the following: (1) redefine terms defined in the enabling legislation; (2) expand or restrict the scope of a definition used in the enabling legislation.
- 3.15 The word “Law” in the introductory phrase is capitalized, followed by a colon.
- 3.16 Definitions form part of a section or subsection and are separated by semicolons.
- 3.17 Definitions are set in plain (not boldface) type. The terms to be defined are not lettered or numbered, but each term is enclosed within quotation marks. The terms are listed in alphabetical order and begin with a lower case letter. The use of capitalization for defined terms should be reserved only for those instances where it is necessary to confer on certain terms a proper authority and importance or to assure complete clarity and precision of meaning. Please see Part III, 3 for capitalization preferences.
- 3.18 Definitions are set in a flush-and-hang style, that is, each new line that begins with a term to be defined is set flush with the left margin. The remaining text for a definition entry wraps to the next line that is indented from the left margin, as shown in the example below.
- Subdivisions, if any, within a specific definition take the form of paragraphs and are indented from the left margin, as shown below, and are designated as (a), (b), (c) ..., and are separated by commas.
- Further subdivisions, designated as (i), (ii), (iii) ..., are further indented from the left margin and are separated by commas.
- 3.19 Paragraphs and further subdivisions should be expressed in parallel form. Each must flow naturally from its respective lead-in text and begin with the same part of speech, such as a noun or verb.
- 3.20 The heading “PART II DEFINITIONS AND REFERENCES”, as in the example below, is included only for a law that is divided into parts, otherwise no heading precedes the definitions and references section. When the heading is included, the part number and the title are each placed on a separate line, centred and set in full capitals and boldface type.

Example:

**PART II
DEFINITIONS AND REFERENCES**

Definitions and References

2.(1) In this Law:

“First Nation” means the _____ First Nation, being a band named in the schedule to the Act;

“holder” means a person in possession of an interest in land or a person who, for the time being,

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

- (a) be moved from one place to another by being towed or carried, and
- (b) provide
 - (i) a dwelling house or premises,
 - (ii) a business office or premises,
 - (iii) accommodation for any other purpose,
 - (iv) shelter for machinery or other equipment, or
 - (v) storage, workshop, repair, construction or manufacturing facilities;

“Notice of Appeal” means a notice containing the information set out in Schedule VI;

Substantive Provisions

SECTIONS

3.21 *Sections* are the bricks of detail setting out the main portions of the law or the general rules that will apply to the persons to whom the law is addressed. These sections form the core of the law establishing rights, powers, duties and prohibitions.

3.22 As a general rule, sections or subsections should not be subdivided below the subparagraph level. If clauses are being drafted, the provision is getting too complex to be easily grasped by the reader.

3.23 A section should deal with a single idea or with a group of closely related ideas.

- Each section should consist of a single sentence. If a section contains only one sentence, it has no subsections; if a section contains more than one sentence, each sentence is a separate subsection.

- Sections are given consecutive Arabic numbers: **1.**, **2.**, **3.**, and so on, with the numbers and the periods following the numbers set in boldface type.
- Each section has a paragraph indent from the left margin, as shown below. The text wraps to the next line and is flush with the left margin. There is a one-line space between sections.

Example of a section:

Duty of Member

26. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

SUBSECTIONS

3.24 A section may be subdivided into *subsections*.

- Each subsection should consist of one sentence.
- Subsections are given consecutive Arabic numbers within parentheses: (1), (2), (3) and so on. The numbers are not followed by any punctuation.
- Each subsection has a paragraph indent from the left margin, as shown below. The text wraps to the next line and is flush with the left margin. There is a one-line space between subsections.

Example of subsections:

Maintaining Order at Hearings

36.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

PARAGRAPHS AND PARAGRAPH SANDWICHES

3.25 A subsection may be divided into *paragraphs*.

- Paragraphs should be expressed in parallel form. Each paragraph must flow naturally from the introductory text and begin with the same part of speech, such as a noun or verb.
- Paragraphs are given lower case letters within parentheses: (a), (b), (c) and so on. The letters are not followed by any punctuation.
- The text of each paragraph begins with a lower case letter. Paragraphs are separated by semicolons.
- A series of paragraphs should usually be linked by a connecting word, such as "and" or "or", placed at the end of the second-last item in the series.

- Each paragraph is indented from the left margin. The text wraps from line to line and aligns with the indentation, thereby aligning the entire paragraph. There is a one-line space between each of the paragraphs.
- In the example below, subsection (1) introduces the paragraphs. The last paragraph, (c), ends in a period because it concludes the text for subsection (1).

Example of paragraphs:

Summary Dismissal

37.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

“Paragraph Sandwiches”

- A paragraph sandwich occurs when a series of paragraphs separate the open and closing text. When this occurs, the paragraphs are separated by commas (not semicolons as in the above example).

Example of a paragraph sandwich:

Orders to Attend or Produce Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person’s possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Provide Documents and serving it on the person at least two (2) days before the hearing.

SUBPARAGRAPHS

3.26 A paragraph may be subdivided into *subparagraphs*.

- Subparagraphs should be expressed in parallel form. Each subparagraph must flow naturally from the lead-in text and begin with the same part of speech, such as a noun or verb.
- Subparagraphs are given consecutive lower case Roman numerals within parentheses: (i), (ii), (iii) and so on. The numbers are not followed by any punctuation.
- The text of each subparagraph begins with a lower case letter. Subparagraphs are separated by commas.
- A series of subparagraphs should usually be linked by a connecting word, such as “and” or “or”, placed at the end of the second-last item in the series.

- Each subparagraph is indented from the left margin, as shown below. The text wraps from line to line and aligns with the indentation, thereby aligning the entire subparagraph. There is a one-line space between each of the subparagraphs.
- In the example below paragraph (a) introduces the subparagraphs. The last subparagraph, (iii), ends in a semicolon because it is followed by a lettered paragraph. When the last subparagraph concludes the text for the section, the subparagraph would end with a period.

Example of subparagraphs:

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite
 - (i) any omission, defect or error committed in, or with respect to, the assessment roll,
 - (ii) any defect, error or misstatement in any notice required, or
 - (iii) any omission to mail any notice required; and
- (b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

CLAUSES

3.27 Although a subparagraph may be subdivided into *clauses*, this level of subdivision should be used sparingly or simply avoided. When the structure of a provision becomes too complex, the goal of clear communication is lost.

- Clauses should be expressed in parallel form. Each subparagraph must flow naturally from the lead-in text and begin with the same part of speech, such as a noun or verb.
- Clauses are given consecutive upper case letters within parentheses: (A), (B), (C) and so on.
- The text begins with a lower case letter. Clauses are separated by commas.
- A series of clauses should usually be linked by a connecting word, such as “and” or “or”, placed at the end of the second-last item in the series.
- Each clause is indented from the left margin, as shown below. The text wraps from line to line and aligns with the indentation, thereby aligning the entire clause. There is a one-line space between each of the clauses.
- In the example below subparagraph (ii) introduces the clauses. The last clause, (C), ends in a semicolon because it concludes the text for paragraph (a) and is followed by another paragraph.

Example of clauses:

- 1.(1) Class 1 property shall include only
- (a) land or improvements, or both, used for residential residences, apartments, condominiums ... , but not including
- (i) hotels or motels other than the portion of the hotel or motel building occupied by the owner as his residence, and
- (ii) land or improvements or both that are owned by the Crown in right of Canada or the Province of British Columbia, and are used for the purposes of
- (A) a penitentiary or correctional centre,
- (B) a provincial mental health facility as defined in the *Mental Health Act*, or
- (C) a hospital for the care of the mentally or physically handicapped;
- (b) improvements on land classified as a farm and used in connection with the farm operation, including the farm residence and outbuildings.

Referring to Other Provisions

3.28 If a provision refers to another provision of the law or in another law, the reference is made by indicating the level of the provision referenced.

- A reference to a provision in another section of the law (or in another law) uses the level of the provision referenced, for example, “section 3”, “subsection 3(2)”, “paragraph 3(2)(b)”, “subparagraph 3(2)(b)(ii)”; note that the section, subsection and paragraph number/letter is included as the level of the referenced provision descends from subsection to subparagraph.
- A reference to a provision within the same section of the law is made as follows:
 - a reference to another subsection of the same section uses the *subsection* reference, as in “subsection (3)”;
 - a reference to another paragraph of the same subsection uses the *paragraph* reference, as in “paragraph (c)”;
 - a reference to a paragraph of another subsection within the same section uses the *paragraph* reference, as in “paragraph (4)(a)”;
 - a reference to another subparagraph of the same paragraph uses the *subparagraph* reference, as in “subparagraph (ii)”;
 - a reference to a subparagraph of another paragraph within the same subsection uses the *subparagraph* reference, as in “subparagraph (d)(ii)”;
 - a reference to a subparagraph of another paragraph within another subsection of the same section uses the *subparagraph* reference, as in “subparagraph (9)(d)(iii)”.

In the example below, subsection 7(1) refers to another section (section 4) of the law; subsection 7(2) refers to another subsection (subsection (1)) in the same section, so the section number is not included; section 8 refers to another section of the law using the level of the provision referenced (paragraph 4(a)).

Example:

Application of Development Cost Charges

7.(1) Despite section 4, no development cost charges are required to be paid where

- (a) the development does not impose any new capital cost burdens on the First Nation; or
- (b) development cost charges have previously been paid for the same development unless, as a result of a further development, new capital cost burdens will be imposed on the First Nation.

(2) For the purposes of subsection (1), a development imposes new capital cost burdens where it creates any new or additional demand on, or usage of, an existing or planned service or facility that is in a development cost charge class.

Exemptions from Development Cost Charges

8. Despite paragraph 4(a), no development cost charges are required to be paid where a building permit authorizes the construction, alteration or extension of a building that will be owned and occupied by a member of the First Nation, provided that in such cases the First Nation must pay, using moneys that are not local revenues, into the appropriate development cost charge reserve funds an amount equivalent to the development cost charges that would have been payable had the exemption not applied.

Repealing Provisions

3.29 A provision that repeals a law precedes the Force and Effect provision.

Example:

Repeal

56. The *First Nation Property Assessment By-law, 2005*, as amended, is hereby repealed in its entirety.

Force and Effect

3.30 The provision dealing with how the law is to come into force should be the final section of the law.

3.31 Laws made under the *First Nations Fiscal Management Act* can only come into force after approval from either the First Nations Tax Commission or the First Nations Financial Management Board.

Examples:

Force and Effect

60. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

* * * * *

60. This *By-law* comes into force and effect on approval by the Minister of Indian Affairs and Northern Development.

Evidence of Enactment

3.32 This provision is required for the law to be effective. It declares the authority of the Council to enact the law.

Example:

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2008, at Kamloops, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Note: The quorum number is spelled out followed by the numeral enclosed in parentheses.

The signature section consists of the signature line, the signature, and the title and name is placed below the signature line.

Example:

Signature

Title and name

Signature

Title and name

Schedules

3.33 Schedules contain material that does not for reason of form or convenience fit within the main body of law. If schedules are necessary, they follow the Evidence of Enactment clause and signature section of the law.

3.34 When more than one schedule appears, schedules are numbered consecutively using boldface capital Roman numerals (SCHEDULE I, SCHEDULE II, and so on). The title of a schedule should capture its purpose. The title is set in full capitals and centred.

Example:

SCHEDULE I
PROPERTY CLASSES

4. Parts and Divisions

4.1 A law may be divided into *parts* for ease of reference. Each part contains provisions that deal with a common theme or subject matter.

- 4.2 Parts are numbered using Roman numerals. The part number and the title, which are each placed on a separate line, are centred and set in full capitals and boldface type.
- 4.3 Parts may be separated into *divisions* to indicate the subject matter of groups of sections with greater particularity. Though this level of subdivision is used rarely, it can help organize a complex law.
- 4.4 Divisions are numbered using Arabic numerals. The division number and title are centred and set in boldface italic type; all words except prepositions, articles and coordinating conjunctions are capitalized; and the division number and title are separated by a dash. The layout, type style and capitalization for parts and divisions are show below.

Example:

PART II
DEFINITIONS AND REFERENCES

PART III
FINANCIAL MANAGEMENT
Division 1 – Financial Plans and Annual Budgets

5. Marginal Headings

- 5.1 A short, succinct, and meaningful heading placed before each section tells the reader the subject matter of the section. Headings are not used for the subdivisions (that is, subsections, paragraphs and subparagraphs) of a section. Marginal headings are particularly useful as a reader's aid, and drafters are encouraged to use them when drafting long laws but not when drafting short laws, such as the annual rates and expenditure laws. Headings do not form part of the law itself and are inserted for convenience of reference only.
- 5.2 Marginal headings, like the one shown in the example below, are set in boldface type and are placed flush left. Capitalize the first word and all other words except prepositions, articles and coordinating conjunctions. Headings are not numbered or lettered.

Example:

Reference on Question of Law

45.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

6. Amendments

Titles of Amending Laws

- 6.1 The title is based on the title of the specific law being amended. The word “Amending” or “Amendment” must be included in the title along with the year of enactment, as shown below.

Example:

XYZ First Nation Property Assessment Amendment Law, 2017

New Provisions

- 6.2 The entire text of a new provision, including any heading, should be enclosed in quotation marks and indented from the left margin so that it is apparent to readers. See the example below.

Example:

2. Subsection 22(1) of the *XYZ First Nation Property Assessment Law, 2008*, is deleted in its entirety and is replaced with the following:

“**22.**(1) The First Nation must remunerate

(a) the chair (or acting chair) at the rates established from time to time by the Province for a part-time chair of an administrative tribunal categorized as Group 1, and

(b) a member (or replacement member appointed to act) other than the chair, at the rates established from time to time by the Province for a part-time member of an administrative tribunal categorized as Group I, for time spent on activities related to the Assessment Review Board.”

- 6.3 Number/letter new provisions in the sequence of the principal law of which they become part. For example, a new subsection added at the end of a section that has three subsections would be numbered “(4)”; a new paragraph added at the end of a subsection that has two paragraphs ((a) and (b)) would be assigned the letter “(c)”.
- 6.4 When a new provision is added between two existing, sequentially numbered/lettered provisions, do not renumber or reletter the existing provisions to accommodate the insertions. Give the inserted provision its own distinctive number/letter that follows the sequence in the principal law. For example, if a new section is to be added between section 22 and section 23, it is numbered 22.1; a new subsection between (1) and (2) would be (1.1); a new paragraph between (a) and (b) would be (a.1); a new subparagraph between (i) and (ii) would be (i.1); and a new clause between (A) and (B) would be (A.1).

Part II

Drafting Guidelines for Standards

1. Introduction

Standards form part of the *First Nations Fiscal Management Act* (FMA) framework and have the force of law. Pursuant to the FMA, the First Nations Tax Commission and the Financial Management Board each have the authority to establish standards.

Section 35(1) of the FMA provides that the First Nations Tax Commission may establish standards respecting the following: the form and content requirements of local revenue laws and the enforcement procedures included in those laws; the criteria for the Commission's approval of borrowing laws; notification requirements for local revenue laws and any minimum periods applicable to the notices; the form in which information accompanying a property taxation law that is submitted to the Commission for approval is to be provided; and the setting of time frames for the making of annual laws.

Section 55(1) of the FMA mandates that the Financial Management Board may establish standards respecting the following: the form and content of financial administration laws and for approving such laws that comply with the standards; certification of First Nation financial management systems; and financial reporting.

2. Standards Established by the First Nations Tax Commission

Purpose

2.1 Standards are established by the Commission to further the policy objectives of the Commission and the FMA, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues.

Content

2.2 The content of standards will be guided by the following:

- Standards will be informed by and consistent with First Nations Tax Commission policy but will not reiterate Commission policy, review procedures or background information.
- Standards will not reiterate other legislative requirements.
- Standards will be aimed at filling the legislative gaps in order to meet the policy objectives of the First Nations Tax Commission.
- Standards will include only matters that are required (i.e., “must” not “may”). This can include requirements that arise where a First Nation chooses to include optional wording in the law.
- Standards will be drafted, to the extent possible, to create a clear, objective requirement.

3. Elements of a Standard

The elements contained in a standard include:

- Title
- Part I – Preamble/Recitals
- Part II – Purpose
- Part III – Authority and Publication
- Part IV – Application
- Part V – Citation
- Part VI – Definitions
- Part VII – Standards
- Part VIII – Coming into Force
- Part IX – Enquiries

4. Format

Numbering Sections and Subdivisions of Sections

- 4.1 In the system employed for standards, subsections are numbered within sections (the higher division) and a period separates the divisional numbers, for example, section 5, subsections 5.1, 5.2. Paragraphs are given lower case letters within parentheses: (a), (b) and so on. Subparagraphs are given consecutive lower case Roman numerals within parentheses: (i), (ii), (iii) and so on.

Example of a section and subdivisions of the section:

5. Tax Abatement

- 5.1 Where the Law provides for tax abatement, the Law must
- (a) provide for the same type and offer the same amount or percentage amount of abatement as offered by the Province; or
 - (b) offer an abatement for residential taxpayers based on
 - (i) age of sixty-five (65) years or older,
 - (ii) physical or mental disability, or
 - (iii) financial need.
- 5.2 Where the Law provides for tax abatement, the qualifying requirements must be set out in the Law. The amount of the grant may be determined annually in the annual expenditure law.

- 4.2 A subsection is not to be created unless there is at least one further subsection at the same level.

Example of a section (without subsections):

8. Tax Payments

The Law must

- (a) provide for the date on which taxes are due and payable; and
- (b) set out where tax payments must be made and the acceptable forms of payment.

Referring to Other Provisions

4.3 If a provision refers to another provision of the standard or in another standard, the reference is made by indicating the level of the provision referenced.

- A reference to a provision in another section of the standard (or in another standard) uses the level of the provision referenced, for example, “section 4”, “subsection 4.2”, “paragraph 4.2(b)”, “subparagraph 4.2(b)(ii)”; note that the section, subsection and paragraph number/letter is included as the level of the referenced provision descends from subsection to subparagraph.
- A reference to a provision within the same section of the standard is made as follows:
 - a reference to another subsection of the same section uses the *subsection* reference, as in “subsection 4.2”;
 - a reference to another paragraph of the same subsection uses the *paragraph* reference, as in “paragraph (c)”;
 - a reference to a paragraph of another subsection within the same section uses the *paragraph* reference, as in “paragraph 4.3(a)”;
 - a reference to another subparagraph of the same paragraph uses the *subparagraph* reference, as in “subparagraph (ii)”;
 - a reference to a subparagraph of another paragraph within the same subsection uses the *subparagraph* reference, as in “subparagraph (d)(ii)”;
 - a reference to a subparagraph of another paragraph within another subsection of the same section uses the *subparagraph* reference, as in “subparagraph 4.4(e)(iii)”.

In the example below, subsection 9.1 refers to other sections of the standard using the level of the provisions referenced (sections 6, 7 and 8), and subsection 9.1 also refers to a section (section 4) of another standard (Taxation Law Standards). Subsection 9.2 refers to another subsection (subsection 9.1) of the same section, and also refers to a provision in another section of the standard using the level of the provision referenced (paragraph 10.1(c)).

Example:

9. Rate Setting Where First Nation Has Transition Provisions in Taxation Law

9.1 Where a First Nation has included transition provisions in its taxation law in accordance with section 4 of the Taxation Law Standards, in each year of the transition period the Law must set tax rates for the applicable property classes that are consistent with those transition provisions, and sections 6, 7 and 8 do not apply.

9.2 Where subsection 9.1 applies and a Law sets a tax rate that is not consistent with the transition provisions in the First Nation’s taxation law, the First Nation may provide justification of the rate for Commission consideration on the basis set out in paragraph 10.1(c).

Part III

Style Guidelines

1. Abbreviations

General Abbreviations

- 1.1 Avoid the use of abbreviations unless technical expression requires their use. It should be noted, however, that a few words are almost never spelled out, such as “A.M.” and “P.M.”.

Revised and Sessional Statutes

- 1.2 “Revised Statutes” are abbreviated to R.S.
For citations to sessional volumes, abbreviate “Statutes” to “S.”
Place the jurisdiction immediately after the statute volume (for example, R.S.C., S.C., R.S.B.C., S.B.C., R.S.O., S.O.). The jurisdictions are abbreviated as follows:

| | |
|---------------------------------|--------|
| Alberta..... | A. |
| British Columbia | B.C. |
| Canada | C. |
| Manitoba | M. |
| New Brunswick..... | N.B. |
| Newfoundland and Labrador | N.L. |
| Northwest Territories | N.W.T. |
| Nova Scotia | N.S. |
| Nunavut | Nu. |
| Ontario | O. |
| Prince Edward Island | P.E.I. |
| Quebec | Q. |
| Saskatchewan | S. |

Note: When citing legislation, certain jurisdictions are abbreviated differently than they are in other contexts.

2. Acronyms

- 2.1 Minimize the use of acronyms. Define the acronym. Acronyms are usually set in full capital letters with no periods.
- 2.2 Form the plural of an acronym by adding “s” (for example, BCRs).
- 2.3 Form the possessive of an acronym by adding an apostrophe and an “s” (for example, FMB’s)
- 2.4 Use the appropriate article (a, an, or the) with acronyms when you would use that article in speech.

3. Capitalization

Capitalize the following:

- first, last and all other important words (nouns, pronouns, verbs, adjectives and adverbs) in titles and headings (note: articles, prepositions and coordinating conjunctions should not be capitalized);
- both elements of a hyphenated compound appearing in a title or heading;

- formal titles of governments, government department and agencies, boards and committees, and short forms when they stand for the full title and carry its full force; and
- names/titles of programs, strategies and initiatives.

Never capitalize words used in the generic sense. Excessive use of capitalization in text is to be avoided. The following list shows the upper case and lower case style preferences of the *First Nations Gazette* for various words and titles. The list is not exhaustive, but it will at least offer a pattern for words and titles not included.

Aboriginal
 assessment roll
 Assessment Review Board
 assessor
 auditor
 Attorney General
 band manager
 band operating officer
 chair
 Chief (of the First Nation)
 chief financial operating officer
 Crown
 first nation (except when referring to the specific, defined First Nation)
 First Nation (when referring to the specific, defined First Nation, otherwise use “first nation”)
 First Nation Corporation
 First Nations Finance Authority
 Governor in Council
 Indian
 Inuit
 Minister
 Native
 Parliament
 revised assessment roll
 Schedule (when naming a specific Schedule, e.g. Schedule I)
 secretary
 section/subsection
 supplementary assessment roll
 Standards (when referring to specific standards)
 tax administrator
 the Act
 the band (except when naming a specific band, for example, Adams Lake Indian Band)
 the Board (when referring to the First Nations Financial Management Board, or to a specific, defined board)
 the By-law (when referring to a specific by-law)
 the Commission (when referring to the First Nations Tax Commission)
 the Council (when referring to a specific band council)
 the *Gazette* (*First Nations Gazette*)
 the Law (when referring to a specific law)
 the Province (when referring to a specific province)
 the reserve (except when naming a specific reserve)

4. Dates

Day of the Month

- 4.1 Write dates in the order of month-day-year. In this sequence, the year must be set off by commas; that is, unless the date is immediately followed by other punctuation, such as a period, semicolon or dash, a comma follows as well as precedes the year, for example:

The First Nation’s annual budget for the fiscal year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule to this Law.

The day of the month should be written as a cardinal number, not an ordinal: March 31, not March 31st.

The *one exception* to these practices is in the enacting clause of the law where the day of the month is given as an ordinal number and the date is written in the sequence of day-month-year, with internal punctuation (commas) inserted following the month and year, for example:

THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of May, 2017, at Kamloops, in the Province of British Columbia.

Month and Year

- 4.2 When the time period is identified by the month and year, no internal punctuation is required or appropriate:

The events of June 2017 were indicative of the fiscal realities.

5. Emphasis in Text

Boldface Type

- 5.1 Use boldface type for the following:

- title of the law;
- numbering style of the body of the law (not including schedules), that is, for the section number and the period following the number, such as **1.**, **2.**, **3.**, (All numbered and lettered subdivisions of a section, such as (1), (2), (3), ... (a), (b), (c), ..., (i), (ii), (iii), ..., (A), (B), (C), ... are set in plain type.); and
- headings.

Italic Type

- 5.2 Italicize titles of federal and provincial statutes, municipal by-laws, and First Nation laws and by-laws that are cited in the text of a law.
- 5.3 Italicize Latin terms used in the text, for example, *ex officio*, *inter alia*, *prima facie*. However, when a word or phrase has become Anglicized, it is set in plain type, for example, per annum, per capita.

6. Gender-Specific References

Gender-specific language should not be used in legislation. Replace gender-specific terms with gender-neutral terms, for example, use “chair” instead of “chairman”, “firefighter” instead of “fireman”. Avoid gender-specific pronouns by using alternatives such as the following: use both pronouns “he” and “she” (“his” and “her”), use “they” as a singular pronoun, replace a possessive pronoun with a definite article, repeat the noun, or rewrite the sentence to eliminate the pronoun.

7. Hyphenation

- 7.1 The hyphen is used to join two or more words together as a single word with its own meaning. It should be used only when it is needed to eliminate ambiguity and to support ease of reading. There are no definitive rules for the use of hyphenation, however, most questions about whether to hyphenate can be readily answered by consulting your dictionary.

The following lists of words, although not exhaustive, illustrate hyphenating preferences of the *First Nations Gazette*:

Hyphenated

above-noted
 above-referenced
 agreement-in-principle
 all-season
 by-law
 co-operate
 co-sign
 e-mail
 high-density
 grants-in-lieu
 long-standing
 long-term
 low-density
 majority-owned
 mid-density
 non-business
 non-profit
 not-for-profit
 payments-in-lieu
 non-capital purpose reserve funds
 non-commercial
 non-residential
 right(s)-of-way
 third-party management

Open

Attorney General
 Governor in Council
 order in council

Closed

prepay
 reconsideration
 subsection

Use hyphens for the following:

- *Fractions (whether nouns or adjectives)*: two-thirds, four-fifths, one-sixth, etc.

- *Whole numbers*: numbers twenty-one through twenty-nine, thirty-one through thirty-nine, and so on are hyphenated, whether they are used alone or as part of a larger number (for example, two hundred and seventy-five).
- *Number plus a unit of measure* (for example, three-mile radius)

7.2 *Word division at the end of a line*: If the compound word is at the end of a line, do not split the word but type the complete word on the next line, for example:

The committee reviewed the
by-laws.

NOT

The committee reviewed the by-
laws.

8. Numbers

Money

8.1 In references to amounts of money, the amount is spelled out followed by the numeral enclosed in parentheses. When numerals are used, the symbol \$ or ¢ is used, and when the number is spelled out, so is the unit of currency. Lower case lettering is used when expressing dollar amounts. Note that whole-dollar amounts expressed in numerals are not set with a decimal point and zeros. Example:

Taxes in the amount of two hundred and fifty dollars (\$250) per month ...

- 8.2 Large sums of money that would be cumbersome to express in numerals may be expressed in units of millions or billions, accompanied by numerals and a dollar sign, for example, \$25 million, \$4.3 billion.
- 8.3 Fractional amounts are set in figures. Whole-dollar amounts are set with zeros after the decimal point when they appear in the same context with fractional amounts, and only then.

Spelled Out

8.4 Numbers are spelled out followed by the numeral enclosed in parentheses, for example:

... the value of the land being fifty percent (50%) less than as stated ...

The first publication of the notice must not occur until at least sixty (60) days after ...

Time of Day

8.5 Numerals are used (with zeros for even hours) when exact moment of time is to be emphasized. A colon is used between the hour and minutes. Abbreviations for divisions of the day (A.M., P.M.) are set in small capital letters. For example:

10:00 A.M.

2:30 P.M.

9. Punctuation

Generally

9.1 Use one space after all punctuation.

Sections and Subdivisions of Sections

9.2 Punctuation is used to make the meaning of the text clear and to promote ease of reading. Over use of punctuation can, however, result in chopiness of the text. The tendency is to punctuate only when necessary to prevent misreading.

- Sections (numbered **1., 2., 3.** ...) are separated by periods.
- Subsections (numbered (1), (2), (3) ...) are separated by periods.
- Paragraphs (lettered (a), (b), (c) ...) are separated by semicolons; for an exception to this see “paragraph sandwiches” in Part I, 3.25.
- Subparagraphs (numbered (i), (ii), (iii) ...) are separated by commas.
- Clauses (lettered (A), (B), (C) ...) are also separated by commas.

Note: See Part I, 3.21–3.27 for further detail.

10. Spelling (See also 7. Hyphenation)

British and American Variants

10.1 Many words in the English language have variant spellings, the most notable difference being between the British and American spelling of certain words. Canadian spelling combines spelling conventions from both the United Kingdom and the United States. Canadian spelling generally follows the British form in the spelling of words ending in “-our” (for example, “honour” not “honor”) and words ending in “-re” (for example, “centre” not “center”), as well as doubling the final “l” before a suffix beginning with a vowel (for example, “councillor” not “councilor”), but follows the American form for words ending in “-ize” (for example, “recognize” not “recognise”). When in doubt about the Canadian spelling of a word, consult an authoritative dictionary such as the *Canadian Oxford Dictionary*.

10.2 *Checking for Spelling Errors*

Proofreading for spelling is a time-consuming task, but it is a necessary one because spelling errors are not only distracting for readers but can lead to misunderstandings or changes in meaning or intent. A spell-checker in a word-processing program can be a useful tool, but bear in mind it has limitations that allows some spelling errors to be missed. Think about typographical errors that are actual words, such as using *their* when you meant *there*. A spell-checker will not highlight where the wrong word has been used. Also, a spell-checker will not help with consistency, since different, but still correct, spellings of the same word might be used, for example you might use *councillor* and *councilor* in the text without attracting a spell-checker error. Never rely on a spell-checker to catch all of the mistakes.

11. Usage – Word Choices

and/or. *And/or* is a device, or shortcut, that often leads to confusion or ambiguity. Do not use “and/or” in any circumstances. Instead of “x and/or y” the preferable form is “x or y or both” in legislation.

cite, site. *Cite* is a verb and means “to quote, especially as an authority”. The noun *site* means a “particular place”.

criteria, criterion. Criteria are rules on which judgments or decisions can be based. Criteria is the plural form of criterion.

e.g. The Latin abbreviation for *exempli gratia*, which means “for example”. Avoid using *e.g.* in laws, instead use “for example” or “for instance”.

etc. The Latin abbreviation for *et cetera*, which means “and other similar things”, “and so on”. Avoid using *etc.* in laws, instead use the expression “as so on”.

fewer, less. Use *few* only to refer to numbers and things that can be counted. Use *less* to refer to collective nouns or things that cannot be counted.

i.e. The Latin abbreviation for *id est*, which means “that is”. Avoid using i.e. in laws, instead use “that is”.

if, whether. *If* is used to express conditions. *Whether* is used to express alternatives.

less, fewer. See *fewer, less*.

may, must, shall. Use *may* to create a permissive provision. Use *must* to create obligations and *must not* to create prohibitions. The word *shall* is ambiguous because it can also mean “may, will or must”.

must. See *may, must, shall*.

shall. See *may, must, shall*.

site, cite. See *cite, site*.

that, which. Use *that* to introduce a restrictive clause, for example, “An applicant may apply to renew a licence *that* has been revoked.” Use *which* to introduce a nonrestrictive clause, for example, “An applicant shall sign the application, *which* need not be verified.”

which, that. See *that, which*.