

***First Nations Gazette  
Style Guide***

***2nd Edition  
(July 2011)***

© 2011  
First Nations Tax Commission  
321 – 345 Chief Alex Thomas Way  
Kamloops, British Columbia V2H 1H1

Native Law Centre  
University of Saskatchewan  
160 Law Building  
15 Campus Drive  
Saskatoon, Saskatchewan S7N 5A6

**First Nations Gazette**  
<http://www.fng.ca>

**First Nations Gazette Subscription and Distribution Office**

First Nations Gazette  
Native Law Centre  
University of Saskatchewan  
160 Law Building  
15 Campus Drive  
Saskatoon, Saskatchewan S7N 5A6  
Telephone: (306) 966-6189  
Fax: (306) 966-6207  
E-mail: [nlc.publications@usask.ca](mailto:nlc.publications@usask.ca)  
Website: <http://www.usask.ca/nativelaw/publications/>

## *Preface*

The first edition of the *First Nations Gazette Style Guide* was produced in 2000 to furnish general guidelines for band councils and lawyers in the preparation and drafting of First Nations taxation by-laws. Up until 2006, the exclusive statutory authority to levy First Nation property tax was under section 83 of the *Indian Act*.

This second edition of the *Style Guide* has been prepared in response to the developments that have occurred in First Nations law making and the property taxation system as a result of the coming into force of the *First Nations Fiscal Management Act* (FMA) in 2006. The FMA provides First Nations with access to a more comprehensive property taxation framework, and offers an additional array of fiscal governance tools to increase revenue, improve financial management, and leverage property tax for long-term financing. The revised portions of the *Style Guide* reflect the continuing evolution of drafting practices and contemporary usage of style elements. Some of the sections have been rewritten, modified, expanded, or reorganized, and a new part has been added on the drafting of standards. The *Style Guide* now comprising three parts is arranged as follows: Part I focuses on drafting guidelines for laws and by-laws; Part II is directed to the drafting of standards; and Part III outlines the basic style rules.

Efforts have been taken to present the material in a useful and readable format. Users of this *Style Guide* will find information on the drafting of laws and aspects of editorial style that should enable and ensure consistency and clarity in the writing of First Nations laws and by-laws.

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>) or the First Nations Tax Commission website (<http://www.fntc.ca>) for the most recent edition of the *Style Guide*.

July 2011

## 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. Use the same pattern of words to show that two or more ideas have the same level of importance. This technique, known as parallelism, is a useful technique to improve clarity and make the text easier for readers to understand.

**Organization:** Put related provisions together and sequence them in ways that are meaningful for the reader. Reveal the structure of the law by dividing the law into Parts, or by the insertion of headings.

**Document Design:** Use formatting and design elements that give visual guidance and enhance readability. Reinforce distinctions in types of information by using different fonts styles and incorporating levels of white space.

#### 2. Elements of a Law

Laws usually comprise various elements. The suggested order of arrangement 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
- Enacting Clause
- Citation / Short Title
- Definitions and References
- Substantive provisions setting forth rights, powers, duties and prohibitions
- Repeal and amendment
- Effective Date
- Evidence of Enactment
- Schedules

### 3. Content, Format and Numbering

#### *Title*

- 3.1 The *title* sets out the general idea of the subject matter and scope of the law. Two identifying elements should accompany this title: 1) the First Nation/Indian Band name, and 2) the year of the law. The order in which these elements should be placed at the head of the law is as follows:
- 1) First Nation/Indian Band name
  - 2) title of the law
- 3.2 These elements are set in full capital letters, boldface type, and centred.

Example of a title:

**XYZ FIRST NATION  
PROPERTY ASSESSMENT LAW, 2008**

#### *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 basic structure of the law. However, if the law is short, a table of contents is not necessary.

#### *Enacting Clause*

- 3.4 The *enacting clause* is the beginning language of the law and expresses the legislative sanction. The enacting clause is placed immediately after the table of contents of the law, or if there is no table of contents, then immediately after the title.

Note: No heading precedes the text of the enacting clause.

- 3.5 The first line of each paragraph of the preamble has a paragraph indent with the tab space set at “.25” from the left margin. The text wraps to the next line and is flush with the left margin. Each paragraph ends in a semicolon except for the last paragraph, which 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**

- 3.6 The *citation* section establishes the permanent identification of the law. This title is used whenever the law is cited, and is also used in listing the law in the Table of Contents and the Table of Laws, By-laws, and Codes contained in the *First Nations Gazette*.
- 3.7 The cited title is given in the first section of the law. The section is preceded by the heading “CITATION”, which is set in full capitals, boldface type, and centred.
- 3.8 The cited title should include the name of the First Nation/Indian Band, the year of enactment, and be set in italic type with capital and lower case letters.

Example:

**CITATION**

- 1. This Law may be cited as the *XYZ First Nation Property Assessment Law, 2008*.

**Definitions**

- 3.9 *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.

- 3.10 The heading “DEFINITIONS AND REFERENCES” which precedes the definitions is set in full capitals, boldface type, and centred.
- 3.11 Definitions form part of a section or subsection and are separated by semicolons.
- 3.12 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, section 5 for capitalization preferences of the FNG.
- 3.13 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 which is indented “.25” from the left margin.
- Subdivisions, if any, within a specific definition take the form of paragraphs and are indented “.25” from the left margin, and are designated as (a), (b), (c) ..., and are separated by commas.
- Further subdivisions, designated as (i), (ii), (iii) ..., are indented “.375” from the left margin and are separated by commas.
- 3.14 Paragraphs and further subdivisions should be grammatically and logically parallel to one another.
- 3.15 The word “Law” in the introductory phrase is capitalized, followed by a colon.

Example:

**DEFINITIONS AND REFERENCES**

2.(1) In this Law:

- “Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;
- “assessable property” means property that is liable to assessment under this Law;
- “assessed value” means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;
- “assessment” means a valuation and classification of an interest in land;
- “Assessment Notice” means a notice containing the information set out in Schedule V;
- “Assessment Review Board” means a board established by Council in accordance with Part IX;
- “assessment roll” means a roll prepared pursuant to this Law, and includes an amended assessment roll, and an assessment roll referenced in subsection 11(3);
- “assessor” means a person appointed by Council under subsection 3(1);
- “chair” means the chair of the Assessment Review Board;
- “Commission” means the First Nations Tax Commission established under the Act.

## ***Sections and Subdivisions of Sections***

### SECTIONS

- 3.16 *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.
- 3.17 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 for reasonable readability.
- 3.18 A section should deal with a single idea or with a group of closely related ideas.
- Each section should consist of a single sentence (the text begins with a capital letter and ends with a period). 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 period following the numbers set in boldface type.
  - Each section has a paragraph indent with the tab space set at “.25” from the left margin. 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:

**4.** On or before May 31 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

### SUBSECTIONS

- 3.19 A section may be subdivided into *subsections*.
- Each subsection should consist of one sentence (the text begins with a capital letter and ends in a period).
  - 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 with the tab space also set at “.25” from the left margin. 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:

**5.(1)** Subject to section 6, all land and any interest in land, including any right to occupy, possess or use land, is subject to taxation under this Law.

**(2)** The taxation authority may accept payment of taxes in the form of grants-in-lieu of taxes or may otherwise accept settlement of a taxation issue where it is in the best interests of the First Nation to do so.

## PARAGRAPHS AND PARAGRAPH SANDWICHES

3.20 A subsection may be divided into *paragraphs*.

- Paragraphs should be grammatically and logically parallel to one another.
- 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 “.25” 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 a paragraph:

**12.(1)** No later than March 31 after the certification of the assessment roll under section 11, the assessor must

- (a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;
- (b) date and initial amendments made to the assessment roll under this section; and
- (c) prepare a revised assessment roll.

“Paragraph Sandwiches”

- Paragraph sandwiches occur when a series of paragraphs separate the open and closing passage. When this occurs the paragraphs are separated by commas (not semicolons as in the above example).

Example of a “paragraph sandwich”:

**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

3.21 A paragraph may be subdivided into *subparagraphs*.

- Subparagraphs should be grammatically and logically parallel to one another.
- 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 “.375” from the left margin. 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”

**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

3.22 A subparagraph may be subdivided into *clauses*.

- Clauses should be grammatically and logically parallel to one another.
- 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 “.5” from the left margin. 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***

3.23 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, as in the following examples:

- 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)”.

***Repeal***

3.24 A provision that repeals or amends other laws should precede the effective date provision.

**Effective Date**

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

Examples:

**60.** This Law comes into force and effect on the later of \_\_\_\_\_ and 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**

3.26

Example:

THIS LAW IS HEREBY DULY ENACTED by the 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**

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

**4. Parts and Divisions**

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

- 4.2 Parts may be separated into divisions to indicate the subject matter of groups of sections with greater particularity. Though this formatting feature is used rarely, it can help organize a complex law.
- 4.3 Parts are designated using roman numerals and are set in full capitals, boldface type and centred on the page; the accompanying descriptive title is placed on a separate text line. Parts may be separated into divisions, which are designated using arabic numerals and are set in upper and lower case italic letters, boldface type and centred on the page; the division number and the accompanying descriptive title are separated by a dash. The layout, typestyle and capitalization for parts and divisions are show below.

Example of parts and divisions:

**PART II**  
**DEFINITIONS AND REFERENCES**

**PART III**  
**FINANCIAL MANAGEMENT**

*Division 1 – Financial Plans and Annual Budgets*

## 5. Marginal Headings

- 5.1 Succinct, descriptive headings may be placed before sections to tell the reader the subject matter of the provision. These headings do not form part of the law itself and are inserted for convenience of reference only.
- 5.2 Marginal headings are set in boldface type and are placed flush left. Capitalize the first letter of the first word and of all other words except prepositions, articles and conjunctions. Headings are not numbered or lettered.

Example of a heading:

**Assessor**

3.(1) Council must, by resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An appointment under subsection (1) is on the terms and conditions set out in the resolution.

(3) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

## 6. Amendment

### *Titles of Amending Laws*

6.1 The title is based on the title of the specific law being amended, and the word “Law” in the title is changed to “Amendment Law”.

Example of citation:

*ABC First Nation Property Taxation Amendment Law, 2008*

### *Text of New Provisions*

6.2 The entire text of new provisions resulting from an amendment, including any headings, should be enclosed in quotation marks and indented.

- An indented style for the text of new provisions is recommended so that the new text is apparent to readers.
- The treatment of sections and subdivisions of sections is the same as that described above except that the amount of indentation for the new text is increased so that the new text is set off from the text of the amending law.
- If a new section is added by amendment between existing sections, it is given a decimal number: for example, sections 2.1, 2.2 and 2.3 could be added between sections 2 and 3.

## **PART II**

### ***Drafting Guidelines for Standards***

#### **1. Introduction**

A standard is an objective measure that serves as a basis to which others must conform. Pursuant to the *First Nations Fiscal Management Act* (FMA), the First Nations Tax Commission and the Financial Management Board each have the authority to establish standards.

Section 35(1) of the Act mandates that the First Nations Tax Commission may establish standards respecting: the form and content of local revenue laws and the enforcement procedures included in those laws (FMA s.5(1)); the criteria for approval of borrowing laws (FMA s.5(1)(d)); and the form in which information accompanying a property taxation law that is submitted for approval is to be provided to the Commission (FMA s.8).

Section 55(1) of the Act mandates that the Financial Management Board may establish standards respecting: the form and content of financial administration laws (FMA s.9) and for approving such laws that comply with the standards; certification of First Nation financial management systems (FMA s.50); and financial reporting (FMA s.14).

#### **2. Drafting Principles**

##### ***First Nations Tax Commission***

The standards established by the First Nations Tax Commission impose form and content requirements on s.5 local revenue laws enacted by First Nations. Each local revenue law must meet or exceed the Commission's standards.

In creating s.35 standards, the following drafting principles will apply:

- Standards will be limited to establishing requirements respecting the form and the content of the law.
- 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 – Definitions
- Part VI – Standards
- Part VII – Coming into Force
- Part VIII – 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 with 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 shall not be created unless there is at least one further subsection at the same level. For example, text in section 8 shall not be designated subsection “8.1” unless there is also a subsection “8.2”.

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, as in the following examples:
- 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)”.

## 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.”. For common abbreviations such as “e.g.” (for example), “i.e.” (that is), “etc.” (and so forth), confine the usage to parenthetical references.

##### *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. And/Or

“And/or” is a device, or shortcut, that often leads to confusion or ambiguity. Instead of “x and/or y” the preferable form is “x or y or both of them.”

#### 4. **Can/May**

“Can” means “to be able to” and is not to be used as substitute for “may”. Use “can” when expressing possibility. Use “may” when expressing permission.

#### 5. **Capitalization**

- 5.1 The excessive use of capitalization in text is to be avoided. In many instances, lower case letters may be used with no loss of clarity or significance. When using words in the generic sense, do not capitalize. 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  
 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, for example, Kamloops Indian Reserve)

- 5.2 When words are part of a formal title such as a title of a document/form, capitalize the main content words of the title, for example: Assessment Notice, Notice of Appeal, Notice of Assessment Inspection, Notice of Withdrawal, Notice of Discontinuance of Service, Notice of Seizure and Sale, Request for Information, Tax Certificate, Tax Notice.

## 6. Dates

### *Day of the Month*

- 6.1 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, 2008, and ending March 31, 2009, 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, 2008, at Kamloops, in the Province of British Columbia.

### *Month and Year*

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

The events of June 2008 were indicative of the fiscal realities.

## 7. Emphasis in Text

### *Boldface Type*

- 7.1 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.)
- headings

### *Italic Type*

- 7.2 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.
- 7.3 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.
- 7.4 Do not italicize abbreviations such as “e.g.” (for example), “i.e.” (that is), “etc.” (and so forth). Such abbreviations are set in plain type.

## 8. Gender-Specific References

Avoid gender-specific references. Use gender-fair titles when referring to people (for example, use “chair” instead of “chairman”, “firefighter” instead of “fireman”). Avoid personal pronouns such as “he”, “she”, “his” and “her”; instead the drafter can repeat the noun, omit the pronoun, make the noun plural and use plural pronouns (they, their), or rewrite the sentence.

## 9. Hyphenation

- 9.1 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 or not can be readily answered by consulting your dictionary.

The following lists of words, while 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  
 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

reconsideration  
 subsection

Use hyphens for:

- *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*: three-mile radius

9.2 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 their  
by-laws.

NOT

The committee . . . . . reviewed their by-  
laws.

## 10. Numbers

### *Hyphenation*

10.1 *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*: three-mile radius

### *Spelled Out*

10.2 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 ...

### *Money*

10.3 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 ...

10.4 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.

10.5 Fractional amounts are set in figures like other decimal fractions. Whole-dollar amounts are set with zeros after the decimal point when they appear in the same context with fractional amounts, and only then.

***Time of Day***

10.6 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 caps. Examples:

10:00 A.M.

2:30 P.M.

**11. Punctuation*****Sections and Subdivisions of Sections***

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 choppiness 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, 3.20.
- Subparagraphs (numbered (i), (ii), (iii) ...) are separated by commas.
- Clauses (lettered (A), (B), (C) ...) are also separated by commas.

Note: See Part I, 3.16 – 3.22 for further detail.

**12. Spelling*****British versus American Spelling***

British spelling is preferred to American spelling (e.g. *councillor* not *councilor*), and should be used consistently throughout the law, most notably in words such as: councillor, labour, levelling, and percent.

**13. That/Which**

*That* defines and restricts; *which* does not.

Use “which” to introduce a nonrestrictive clause.

Example: “An applicant shall sign the application, which need not be verified.”

Use “that” to introduce a restrictive clause modifying the nearest antecedent. Example: “An applicant may apply to renew a licence that has been revoked.”