



National Energy Board

Office national de l'énergie



First Nations Tax Commission
Commission de la fiscalité des premières nations

MEMORANDUM OF UNDERSTANDING (MOU)

The First Nations Tax Commission (FNTC)

and

The National Energy Board (NEB)

(the Parties)

WHEREAS First Nations led an initiative for the creation of national Aboriginal institutions to assist First Nations to expand their economies through the exercise of real property taxation jurisdiction and expansion of infrastructure on reserve lands;

AND WHEREAS the First Nations Tax Commission (FNTC) is an Aboriginal institution established under the First Nations Fiscal and Statistical Management Act (FSMA);

AND WHEREAS the mandate of the FNTC as set out in the FSMA includes: ensuring the integrity of the system of First Nations' real property taxation; assisting First Nations in the exercise of their jurisdiction over real property taxation; building capacity in First Nations to administer their taxation systems; promoting a transparent First Nations' real property taxation regime; and promoting understanding of the real property taxation system of First Nations;

AND WHEREAS the FNTC's legislative responsibilities include holding public hearings in accordance with the rules of natural justice to review complaints and order remedies in respect of First Nation taxation systems;

AND WHEREAS the National Energy Board (NEB) is an independent federal regulator committed to promoting safety, security, environmental protection, economic efficiency and respecting the rights of those affected by the Board's decisions. Its purpose is to regulate pipelines, energy development and trade in the Canadian public interest;

AND WHEREAS in carrying out its role as an energy regulator, the NEB conducts public hearings in accordance with the rules of natural justice;

AND WHEREAS each Party is a distinct and independent organization with its own legislated mandate and its own policy, fiscal and operational requirements;

AND WHEREAS the Parties wish to become partners in learning by fostering and encouraging an effective working relationship on matters of mutual interest;

NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:

The Parties will meet on a regular basis for the purposes of:

- Sharing experiences to increase the mutual understanding of the aspirations of Canada's Aboriginal peoples, their history and their vision of Canada's future with regard to energy and economic development;
- sharing information and experiences pertaining to the conduct of public hearings and regulatory efficiency for quasi-judicial tribunals;
- identifying activities and projects that they may jointly undertake in the furtherance of their mutual objectives; and
- creating a better understanding of the issues pertaining to the energy industry and First Nations taxation.

MEETINGS

Meetings will be held annually at times mutually agreed to by the Chief Commissioner of the FNTC and the Chair of the NEB. The NEB and FNTC will alternate hosting the meetings.

The agenda for a meeting shall be prepared by the host of the meeting and agreed to by both Parties.

The host of the meeting shall ensure that a record of the meeting is kept and circulated in advance of the next meeting.

WORKING GROUPS

The Parties may establish joint technical working groups to undertake projects of mutual interest to the Parties.

INTERCHANGE OF EMPLOYEES

The Parties may formally or informally exchange staff with the objective of providing and acquiring knowledge of the respective organizations. Interchanges will be of a mutually agreed to duration and may continue for brief or extended periods.

EXPENDITURES

Unless the Parties otherwise agree, each shall be responsible for the costs of their participation in any agreed upon joint work or activity.

AMENDMENTS

Any amendments to this MOU shall be made in writing with the consent of both parties and shall take effect on the date of the consent or on such date as otherwise agreed upon by the Parties.

TERMINATION OF MOU

Either party may end its participation upon 10 days written notice to the other party.

INTERPRETATION

This MOU does not create any new legal powers or duties, or alter in any way the jurisdiction, powers or duties of the Parties.

EFFECTIVE DATE

This MOU comes into effect upon the date of the duly authorized execution of the memorandum by the Chief Commissioner of the FNTC and the Chair of the NEB.

Signed this 27 day of February, 2013

Gaétan Caron, Chair and CEO, National Energy Board

Canada

C.T. (Manny) Jules, Chief Commissioner, First Nations Tax Commission