

**STANDARDS FOR THE TIMING OF FIRST NATION
ANNUAL TAX RATES AND EXPENDITURE LAWS, 2017**

**PART I
PREAMBLE**

WHEREAS:

- A. Paragraph 35(1)(e) of the *First Nations Fiscal Management Act* gives the First Nations Tax Commission the authority to establish standards respecting the dates on or before which laws must be made by a council of a first nation under section 10 of the Act;
- B. Standards are established by the Commission to further the policy objectives of the Commission and the Act, 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; and
- C. Section 31 of the Act requires the Commission to review every local revenue law and subsection 5(2) of the Act provides that such a law has no force and effect until it is reviewed and approved by the Commission.

**PART II
PURPOSE**

These Standards set out the date on or before which a First Nation to which section 10 of the Act applies is required to make its annual rates law under subparagraph 5(1)(a)(ii) and its annual expenditure law under paragraph 5(1)(b) of the Act. These Standards are used by the Commission in its review and approval of First Nations' local revenue laws, pursuant to section 31 of the Act. The requirements established in these Standards are in addition to those requirements set out in the Act.

The Commission recognizes that each First Nation's property taxation system operates within the broader context of its fiscal relationships with other governments. These Standards are intended to support a more comprehensive First Nation fiscal framework within Canada.

**PART III
AUTHORITY AND PUBLICATION**

These Standards are established under subsection 35(1) of the Act and are published in the *First Nations Gazette* as required by subsection 34(1) of the Act.

**PART IV
APPLICATION**

These Standards apply to every annual rates law made under subparagraph 5(1)(a)(ii) of the Act and to every annual expenditure law made under paragraph 5(1)(b) of the Act that is submitted to the Commission for approval under the Act.

**PART V
CITATION**

These Standards may be cited as the *Standards for the Timing of First Nation Annual Tax Rates and Expenditure Laws, 2017*.

PART VI DEFINITIONS

In these Standards:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act, as required under subsection 10(2) of the Act;

“annual tax rates law” means a law enacted under subparagraph 5(1)(a)(ii) of the Act, as required under subsection 10(1) of the Act;

“Commission” means the First Nations Tax Commission established under the Act;

“Council” has the meaning given to that term in the Act; and

“First Nation” means a band named in the schedule to the Act.

Except as otherwise provided in these Standards, words and expressions used in these Standards have the same meaning as in the Act.

PART VII STANDARDS

1. Timing of Annual Tax Rates Law

The Council of a First Nation that makes a property taxation law requiring a rate of tax to be set annually shall make an annual tax rates law at least once each year on or before July 31 of the taxation year to which the annual tax rates law applies.

2. Timing of Annual Expenditure Law

The Council of a First Nation that makes a property taxation law or that makes a law under paragraph 5(1)(a.1) shall make an annual expenditure law at least once each year on or before July 31 of the taxation year to which the annual expenditure law applies.

3. Exception for First Nations located in Saskatchewan

As an exception to sections 1 and 2, for First Nations located in Saskatchewan, the date by which the annual tax rates law and the annual expenditure law must be made is August 31 of the taxation year to which those laws apply.

PART VIII REVOCATION AND COMING INTO FORCE

Revocation

The *Standards for the Timing of First Nation Annual Tax Rates and Expenditure Laws, 2017* that were established and effective as of June 28, 2017, are hereby revoked.

Coming Into Force

These Standards are established and in effect as of December 13, 2017.

**PART IX
ENQUIRIES**

All enquiries respecting these Standards should be directed to:

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