

ISSUE:

Does the treaty allow or provide for the taxation of non members living on treaty lands?

RESPONSE FROM LIBRARY OF PARLIAMENT:

On the taxation question, I refer you to Mark Mahabir's 31 October 2007 paper, which responds to your question, "Can the Band government level property, sales and income taxes under clause 4a on non-band members?" in part, as follows:

The *Final Agreement* provides for the collection of tax from non-TFN members through taxation administration agreements between the TFN, Canada and British Columbia. This taxation power is specifically mentioned in clause 4(a) and (b) of the *Final Agreement* where it states that taxation powers of non-TFN will be coordinated with existing federal and provincial tax system.

POWER TO TAX NON-MEMBERS

Clause 1

The Tsawwassen Government may make laws in respect of:

- a. Direct taxation of Tsawwassen Members within Tsawwassen Lands in order to raise revenue for Tsawwassen First Nation purposes;
- b. The implementation of any taxation agreement entered into between Tsawwassen First Nation and Canada or British Columbia.

Clause 4

From time to time, at the request of Tsawwassen First Nation, Canada and British Columbia, together or separately, may negotiate and attempt to reach agreement with Tsawwassen First Nation in respect of:

- a. the extent, if any, to which the power of Tsawwassen Government under sub-clause 1.a may be extended to apply to Persons, other than Tsawwassen Members, within Tsawwassen Lands;