



Yuutu?it?ath

June 29, 2023

Re: Section 87 Maa Nulth Treaty Amendment

Dear Yuutu?it?ath Citizens,

The Yuutu?it?ath Government is pleased to inform you that the Maa-nulth First Nations Final Agreement related to re-instatement of the taxation exemption (Section 87), has been amended. This amendment was made effective June 23, 2023.

What does that mean in regard to purchase of goods and services?

- Section 87 Beneficiaries will once again **be exempt** from all BC consumption taxes, (which includes Provincial sales tax (PST), motor fuel tax, carbon tax and tobacco tax) on purchases on reserves or former reserve lands.
- Section 87 Beneficiaries **will not be** subject to GST for purchases made on reserves (this **does not include** where an Indigenous Government, as Yuutu?it?ath Government, has implemented First Nations GST ("FNGST)).

GST and FNGST Clarified

If a Section 87 Beneficiary purchases an item on a reserve GST-free, and brings the item back to YG's former reserve lands, that Section 87 Beneficiary needs to self-assess by using the GST 531 Return for Self-Assessment of the First Nations Goods and Services Tax (FNGST) to self-assess (declare and pay) the 5% FNGST on property (goods) brought onto the lands of a First Nation that imposes FNGST.

If an individual lives on hita?u former reserve lands, they need to be aware of the implications of Yuutu?it?ath FNGST on goods or services that are delivered to/provided on these lands. For example:

- If an individual orders a bicycle by telephone and asks for it to be delivered to their hita?u residence, the 5% FNGST applies and is to be charged by the supplier on the cost of the bicycle.
- If an individual purchases a vehicle from a car dealer off settlement lands, and the dealer delivers it to hita?u former reserve lands, the dealer must charge the 5% FNGST on the cost of the vehicle.

What about Status Cards?

The back of your status cards may have the notation: *"Cardholder is not eligible for sales/transaction tax exemption after (a specified date)"*.

- This statement will no longer appear on the back of all SCIS (i.e., "status cards") **issued after the effective date** of the amendment (June 23, 2023).



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- Individuals **that would like this statement removed** from their existing SCIS will need to **submit an application** for a replacement SCIS following the amendment.
- Visit www.sac-isc.gc.ca for Status Card applications.

We recognise the inconvenience to have status cards reissued and understand Canada is attempting to address this concern to facilitate affected Citizens in obtaining the exemption.

For immediate support, please contact Michelle Touchie, Citizenship and Enrollment Registrar, Michelle.Touchie@ufn.ca or by call **1-(778) 942-0563**

Sincerely,

Charles McCarthy
President, Yuutu?it?ath Government – Ucluelet First Nation