



Kwilmu'kw Maw-klusuaqn Negotiation Office
Mi'kmaq Rights Initiative

Our Rights. Our Future.

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Retailers in Nova Scotia

To Whom It May Concern:

Re: Status Indian Tax Exemption

Under s.87 of the *Indian Act*, First Nations individuals are exempt from sales tax when purchasing goods or services, either on-reserve or delivered to a reserve. It has been an ongoing concern of the Assembly of Nova Scotia Mi'kmaq Chiefs that there are inconsistencies across Nova Scotia relating to point-of-sale tax relief for Status Indians.

The Assembly of Nova Scotia Mi'kmaq Chiefs is the highest level of decision-making for the Mi'kmaq Nation in Nova Scotia and is comprised of all 13 Chiefs in the Province.

This information package has been developed in efforts to help retailers and their staff better understand the process of tax exemption in Nova Scotia and what items are required by Canada Revenue Agency (CRA). This package will help you to understand what to look for when processing a tax exemption purchase for a Status Indian in Nova Scotia, including:

- Proof of Status
- Numbers and information required by CRA
- Proof of Delivery

For further information, you may consult Canada Revenue Agency's Technical Information Bulletin available at: <http://www.cra-arc.gc.ca/E/pub/gm/b-039/README.html>

We appreciate your cooperation in this matter.

Yours in Recognition of Aboriginal Rights and Title,

Chief Terrance Paul
Co-Chair
Assembly of Nova Scotia Mi'kmaq Chiefs

Chief Sidney Peters
Co-Chair
Assembly of Nova Scotia Mi'kmaq Chiefs

Information for Retailers

This information is presented for retailers to assist them and their Status Indian customers. It does not replace the law found in the *Indian Act*, the *Excise Tax Act*, or the information in the Canada Revenue Agency GST/HST Technical Information Bulletin “GST/HST Administrative Policy — Application of the GST/HST to Indians” dated June 2013.

This information bulletin has been prepared for vendors by the Assembly of Nova Scotia Mi’kmaq Chiefs (Assembly) to assist them when advised by customers that items purchased are tax free.

Proof of Status

Only customers holding a Certificate of Indian Status card, generally known as a Status Card, or a Temporary Confirmation of Registration Document – documents issued by Aboriginal Affairs and Northern Development Canada – are eligible for tax exempt status. Any one presenting any other type of ‘identification’ card such as a membership or association card is not eligible for tax relief.

Examples of Indian Status Cards:

(Registration number required for documentation highlighted)

The Laminated Certificate of Indian Status

Indian and Northern Affairs Canada / Affaires indiennes et du Nord Canada 1420307	
CERTIFICATE OF INDIAN STATUS - CERTIFICAT DE STATUT D'INDIEN This is to verify that / Le présent atteste que Family name - Nom de famille: DOE Given name - Prénoms: JOHN CARL Also - Nom d'emprunt: JOHNNY Registry no. - N° de registre: 4360000000	
Date of birth - Date de naissance: Dec. 15, 1970 Registry group - Groupe d'enregistrement: PEIGAN Sex - Sexe: M This card is valid until / Cette carte est valide jusqu'au: Apr. 26, 2002 Holder's signature - Signature du titulaire: <i>John C. Doe</i> Issuing officer's signature - Signature de l'agent émetteur: <i>High Gfr</i> Issue date - Date d'émission: Apr. 26, 1997	

The “All-in-One” Certificate of Indian Status

Indian and Northern Affairs Canada / Affaires indiennes et du Nord Canada 000000AB	
John Carl Doe Date of Birth: 1970/12/15 Sex: M Eyes: Brown Height: 190 cm Hair: Brown Weight: 90 kg Member of: Peigan Nation Membership #: 999 DOE, JOHN CARL <i>John C. Doe</i> 999999 Registry #: 9990099901	
CONDITIONS OF USE GENERAL: Only the authorized holder may use this card if you find this card please return it to the address below: ALBERTA REVENUE For tax exempt purchases only on Alberta Indian Reserves The purchaser is NOT allowed to sell tax exempt products. Misuse or fraudulent use of this card may result in legal action. ALBERTA TREASURY 2000 0000 0000	

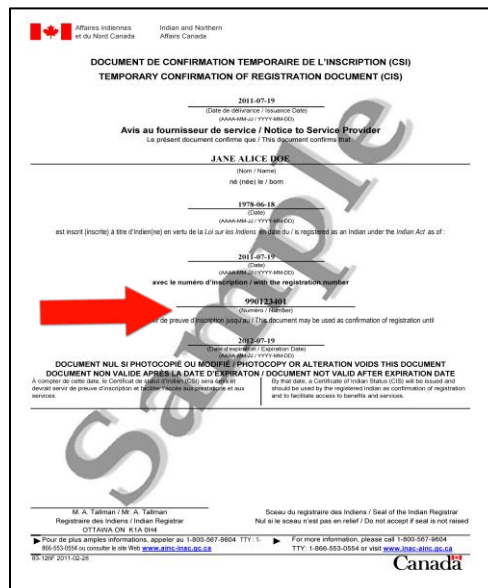
The "Pilot Project" Certificate of Indian Status



The Secure Certificate of Indian Status



The Temporary Confirmation of Registration Document (TRCD)



Delivery to a Reserve

Only items delivered to a reserve by the store, the store's agent, or a courier service are eligible for tax relief.

What Must the Retailer Do When Asked to Provide a Tax Exemption?

1. Request to see the Status Card or Temporary Confirmation of Registration Document. The customer must show an original Status Card or TRCD. Photocopies are not acceptable.
2. On the store's copy of the invoice or sales receipt write down the registry number, or band name and customer's name found on the Status Card (or the registration number and expiry date on the TRCD). It is not necessary to make a photocopy of the Status Card or TRCD, just ensure the store's copy of the invoice or sales receipt has the required information written on it.
3. See that the customer has made arrangements for delivery of the items bought to a reserve.
4. Ensure that you keep a copy of the "proof of delivery" – a waybill, postal receipt, freight bill, courier slip, etc. – to show that the property was delivered to a reserve. It is recommended that the invoice and the delivery receipt be kept together in the same file to make it easier when filing tax returns with CRA.
5. If the vendor has its own delivery service (for example, Sam's Furniture Barn uses Sam's Furniture Barn vans and trucks to make deliveries to all its customers), then the vendor must keep in his or her records proof that delivery was made to a reserve. This will be indicated on the vendor's copy of the invoice and the retailer's internal records. CRA advises that acceptable evidence can include the driver's log information, expense reports (e.g., fuel purchases, mileage logs, dispatch records), disbursement records relating to the delivery, and a signature of the Status Indian customer confirming receipt of delivery of the property on a reserve.

How to Efficiently and Courteously Serve Status Indian Clients Purchasing Items Tax Free

- A. Ensure that all your sales staff are familiar with the rules about tax exempt purchases by Status Indians. Hold information and training sessions, circulate this information bulletin to all staff.

- B. Ensure all sales staff know what information to collect from Status Cards or TRCDs. No manager approval is required if all staff are properly trained. By making sales lines run more smoothly and efficiently – that is, everyone in the sales line is not kept waiting while a manager is summoned to initial a sales receipt – customers will be happier and more likely to provide repeat business.
- C. Develop a delivery policy. Who will do deliveries to a reserve? Your own delivery vans or a courier service? Will there be any cost for the delivery? What will the cost be?
- D. Post the delivery policy throughout the store so that Status Indian customers who may need their purchases delivered know what the delivery policy is and how much it will cost.

Mi'kmaq Communities in Nova Scotia:	Community Number (first part of Registry number on Status Cards):
○ Acadia	18
○ Annapolis Valley	20
○ Bear River	21
○ Eskasoni	23
○ Glooscap	30
○ Membertou	26
○ Millbrook	27
○ Paqtnkek	19
○ Pictou Landing	24
○ Potlotek	22
○ Sipekne'katik	25
○ Wagmatcook	28
○ Waycobah	29

Organizations whose members are not eligible for the tax exemption:

- Native Council of Nova Scotia
- The Bras d'Or Indians
- Sou'West Nova Métis Council also known as ACQTC Subsachemship of Nova Scotia Wampanoag
- Association des Acadiens-Métis Souriquois (AAMS)
- Métis Federation of Canada
- Kespu'kwitk Métis Council of Yarmouth and District
- Eastern Woodland Métis Nation Nova Scotia
- Unama'ki Voyageurs Métis Nation
- Congress of Aboriginal Peoples