



Maw-lukutijik **Saqmaq**
Assembly of Nova Scotia
Mi'kmaw Chiefs

Kwilmu'kw Maw-klusuaqn
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December 18, 2020

Retailers in Nova Scotia

Re: Status Indian Tax Exemption

To Whom It May Concern:

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'kmaw Chiefs that there are inconsistencies across Nova Scotia relating to point-of-sale tax relief for Status Indians.

The Assembly of Nova Scotia Mi'kmaw Chiefs is the highest level of decision-making for the Mi'kmaq Nation in Nova Scotia and is comprised of 11 Chiefs in the Province.


We wish to acknowledge those retailers who are and have been providing point-of-sale tax relief to our community members. If you would like to receive a printable sign you can post in your store window or at your cash register to let our community members and Nova Scotians know that you support the implementation of Mi'kmaw Rights, please contact stoole@mikmaqrights.com to request one.

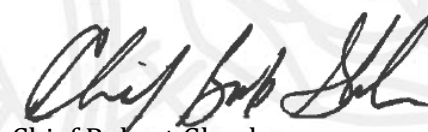
If your store or service does not currently provide the point-of-sale-tax exemption to Status Indians, we request that you honour our section 87 *Indian Act* rights. For further information, you may consult Canada Revenue Agency's Technical Information Bulletin available at: <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/b-039/gst-hst-administrative-policy-application-gst-hst-indians.html>

We would also like to acknowledge and point out the complementary work of the Union of Nova Scotia Mi'kmaq (UNSM) which has created associated short form agency contracts for delivery that are untested by designed to satisfy CRA's regulations of the tax exemption of the s.87 tax exemption. If you are interested, please see the attached letter and template contract. If you would like more information on UNSM's work, please contact Executive Director, Doug Brown at dbrown@unsm.org.

We appreciate your cooperation in this matter.

Yours in Recognition of Aboriginal Rights and Title,


Chief Sidney Peters
Chair


Chief Robert Gloade
Lead Chief of Finance

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.

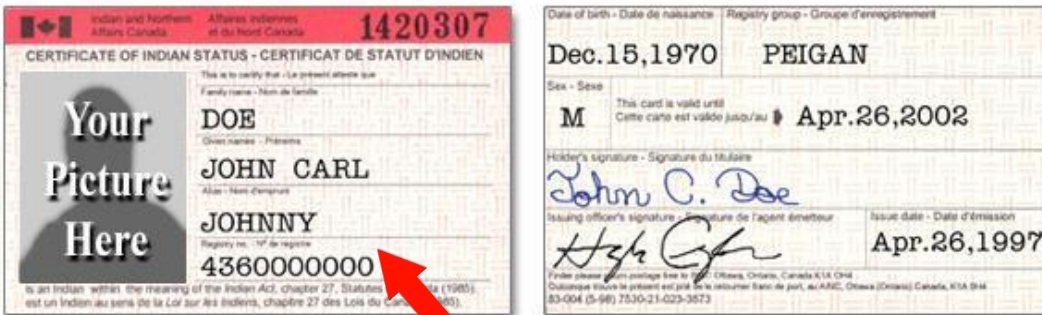
Proof of Status

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. Anyone 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



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



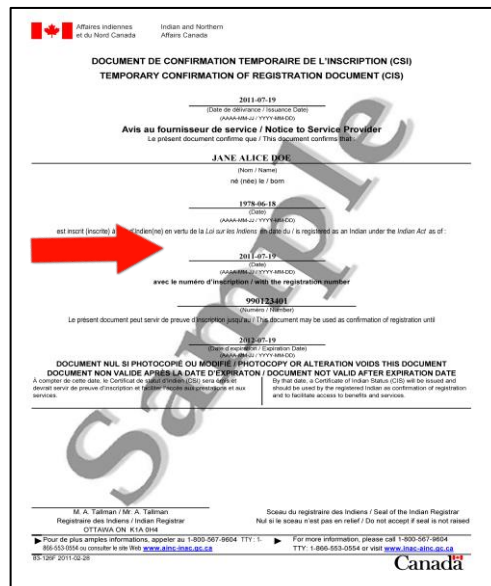
The "Pilot Project" Certificate of Indian Status



The Secure Certificate of Indian Status



The Temporary Confirmation of Registration Document (TRCD)



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