



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

Kwilmu'kw Maw-klusuaqn
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November 18, 2021

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'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. Our community members have let us know that your store does not currently provide this exemption. 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: <http://www.cra-arc.gc.ca/E/pub/gm/b-039/README.html>

This holiday season, we will be encouraging our community members to shop **only** at stores that honour their sales tax exemption. We are asking community members to turn their business away from any stores refusing to provide the exemption as legislated and spend their money where they are respected. We hope this campaign will help you reconsider your position on honouring the Section 87 *Indian Sales Tax Exemption* this holiday season and moving forward.

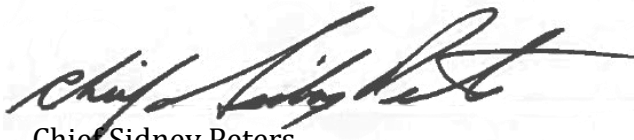
The Mi'kmaw of Nova Scotia generate **8%** of annual spending in the province of Nova Scotia, while only making up 1.7% of the provincial population, and spend an estimated **\$82 million in retail services out-of-province annually**. By providing the exemption in-store and communicating this policy to community members clearly, your store will directly benefit from increased revenue. The Mi'kmaw of Nova Scotia want to be part of the economic recovery from COVID-19, and especially want to support small and locally owned businesses, but often have to shop out-of-province or online to access their legislated exemption. By providing the exemption in-store, you are directly bringing buying power back into the province, while supporting reconciliation.

As a secondary part of our holiday campaign, we are also sharing some “Myth Busters”, breaking down commonly heard stereotypes about Mi’kmaw and Indigenous taxation. We have attached those as well, as an education aid for you and your employees.

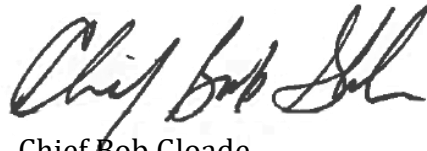
We would also like to acknowledge the work of the Union of Nova Scotia Mi’kmaq (UNSM) who has been researching and created a template for short-term contracts for delivery to satisfy CRA’s regulations of the tax exemption. If you are interested in exploring the UNSM’s work, please see the letter and template contract attached. 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 Mi’kmaw Rights and Title,



Chief Sidney Peters
Chair
Assembly of Nova Scotia Mi’kmaw Chiefs



Chief Bob Gloade
Lead Chief of Finance
Assembly of Nova Scotia Mi’kmaw Chiefs

Encl.

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


Community Campaign Materials: Taxation Myth Busters




Mawi-ikawitjil Saqmaq
Assembly of Nova Scotia
Mi'kmaq Chiefs

Taxation Myths & Truths

MYTH
"Indigenous people don't pay any taxes"



TRUTH
Indigenous people are required to pay taxes just like everyone else. There are some limited circumstances in which tax exemptions apply – such as Status Indians living and working on a reserve - but in most cases, we pay taxes.




Mawi-ikawitjil Saqmaq
Assembly of Nova Scotia
Mi'kmaq Chiefs

Taxation Myths & Truths

MYTH
"Indigenous people are always looking for handouts"



TRUTH
Indigenous people pay for goods and services. Some communities provide services and resources for their members, just like other governments. Indigenous people have Inherent Rights that have been codified in law and policy. Yet we continue to fight for our Rights to be upheld.





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Mi'kmaq Chiefs

Taxation Myths & Truths

MYTH
"My store doesn't have to give a sales tax exemption if we don't want to."




TRUTH
"In NS, Mi'kmaq hold over \$80m of spending power and represent 8% of spending, but only 1.7% of the population. CRA's policy is Status First Nations qualify for sales tax exemption. In the spirit of reconciliation, stores need to honour the legislation and policies."





Mawi-ikawitjil Saqmaq
Assembly of Nova Scotia
Mi'kmaq Chiefs

Taxation Myths & Truths

MYTH
"Other Canadians don't get a tax exemption, so Indigenous people shouldn't either."



TRUTH
The Indian Sales Tax Exemption was legislated through the Indian Act in 1865 and existed even before Confederation.



Community Campaign Materials: Stop! Don't Shop!





STOP

Shop at retailers that *honour* your Indian Status Card & Tax Exemption

This holiday season, shop at retailers that *honour* your *Indian Sales Tax Exemption*.

If a store refuses to *honour* your *exemption*, walk away and shop at another store that will.





Go Where You're Honoured

This holiday season, shop at retailers that honour your **Indian Sales Tax Exemption**.

If a store refuses to honour your exemption, **WALK AWAY** and shop at another store that will!




Ask First, Shop Later

BEFORE shopping this holiday season, ask if a store **honours** the **Indian Sales Tax Exemption**.

Look for the 'we honour your exemption' sign in store!

