

# GST/HST Notice

No. 204

December 14, 2005

## Labrador Inuit

Effective December 1, 2005, the Labrador Inuit became a self-governing First Nation. The Labrador Inuit will remain subject to federal and provincial taxes.

### GST Self-Government Refund

Along with the enactment of the *Labrador Inuit Land Claims Agreement Act* a separate tax treatment agreement came into effect on December 1, 2005. The tax treatment agreement provides for a 100% refund of that portion of the federal segment of the HST paid on goods and services acquired by the Nunatsiavut Government and its eligible entities provided that input tax credits are not available and the other eligibility conditions are met.

The Nunatsiavut Government and its eligible entities may claim the self-government GST refund using the *Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund* (GST66). The claim must be filed within four years after the tax was paid.

The *Labrador Inuit Tax Treatment Agreement* identifies the conditions under which a GST refund for self-government activities may be claimed.



**More Ways to Serve You!**  
**Pour vous servir encore mieux !**



Canada Revenue Agency  
Agence du revenu du Canada

La version française de cet avis est intitulée *Inuit du Labrador*.

**Canada**