

Notice - **Chemainus First Nation Tax (Chemainus Community Improvement Fee)**, August 2000

Following recent legislation, the Council of the Chemainus First Nation has passed a by-law that imposes a 7% tax on the supply of tobacco products, fuel, and alcoholic beverages sold on the Chemainus First Nation reserves in British Columbia. The Council of the Chemainus First Nation has approved this tax as the Chemainus Community Improvement Fee. The effective date of the tax is September 1, 2000. The Canada Customs and Revenue Agency (CCRA) is administering this tax on behalf of the Chemainus First Nation.

The Chemainus First Nation Tax (FNT) is similar to the Westbank FNT, Kamloops FNT and Sliammon FNT that are currently in place.

**Further Information**

The publication *First Nations Tax (FNT)* provides more details about these First Nations taxes, including the definition of the products subject to FNT. Please note that this publication will be updated to reflect the above noted changes. The publication is available from any CCRA tax services office and on the Internet at <http://www.cca-adrc.gc.ca>.

Questions and answers about FNT are also available on the Internet at <http://www.cca-adrc.gc.ca>. Please note that this publication will also be updated to reflect the above noted changes.

If you need more information about FNT, please contact your tax services office. The telephone number of your nearest tax services office is listed under "Revenue Canada - Tax Services - Business Enquiries" in the Government of Canada section of the telephone book.