

Canada Customs and Revenue Agency NOTICE
June 2001

**Tzeachten First Nation Tax
(Tzeachten Sales Tax)**

Following recent legislation, the Council of the Tzeachten 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 Tzeachten First Nation reserve in British Columbia. The Council of the Tzeachten First Nation has approved this tax as the Tzeachten Sales Tax. The effective date of the tax is July 1, 2001. The Canada Customs and Revenue Agency (CCRA) is administering this tax on behalf of the Tzeachten First Nation.

The Tzeachten First Nation Tax (FNT) is similar to Westbank FNT, Kamloops FNT, Sliammon FNT, Chemainus FNT, Buffalo Point FNT and Adams Lake FNT that are currently in place.

Further Information

The publication *First Nations Tax (FNT) GST/HST RC4072 Rev. 01* 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.ccr-aadrc.gc.ca>.

If you need more information about FNT, please call Business Enquiries at 1-800-959-5525.