

Canada Customs and Revenue Agency
NOTICE
May 2002

**Cowichan Tribes First Nation Tax
(Cowichan Tribes Community Improvement Fee)**

Following legislation, the Council of the Cowichan Tribes has passed a by-law that imposes a 7% tax on the supply of tobacco products, fuel, and alcoholic beverages sold on the Cowichan Tribes reserves in British Columbia. The Council of the Cowichan Tribes has approved this tax as the Cowichan Tribes Community Improvement Fee. The effective date of the tax is June 1, 2002. The Canada Customs and Revenue Agency (CCRA) is administering this tax on behalf of the Cowichan Tribes.

The Cowichan Tribes First Nation Tax (FNT) is similar to the Shuswap FNT, Tzeachten FNT, 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. 02* provides more details about these First Nations taxes, including the definition of the products subject to FNT. 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 our Business Enquiries line at 1-800-959-5525.