

Canada Customs and Revenue Agency NOTICE
January 2002

**Shuswap First Nation Tax
(Kinbasket First Nation Taxation)**

Following recent legislation, the Council of the Shuswap 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 Shuswap First Nation reserve in British Columbia. The Council of the Shuswap First Nation has approved this tax as the Kinbasket First Nation Taxation. The effective date of the tax is February 1, 2002. The Canada Customs and Revenue Agency (CCRA) is administering this tax on behalf of the Shuswap First Nation.

The Shuswap First Nation Tax (FNT) is similar to 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. 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.cra-adrc.gc.ca>.

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