

News Release

The Canada Customs and Revenue Agency responds to Federal Court of Appeal Decision in the Benoit Case

Ottawa, June 11, 2003... Elinor Caplan, Minister of National Revenue, today announced that the Federal Court of Appeal has issued its decision in the case of *The Queen v. Benoit et al.* The case concerns a tax-exemption claim based on Indian Treaty No.8.

In a decision released today, the Federal Court of Appeal allowed the Crown's appeal and concluded that Indian Treaty No.8 does not provide a general tax exemption.

"This has been an important case that could have had substantial impact on the federal and provincial revenue base. We recognize, however, that the judicial process may not be over, and Mr. Benoit and the Treaty 8 plaintiffs have 60 days in which to decide whether or not to seek leave to appeal to the Supreme Court of Canada," said Minister Caplan.

The Canada Customs and Revenue Agency (CCRA) is maintaining a "business as usual" approach for Treaty 8 beneficiaries with respect to the administration of its tax laws. Under this "business as usual" approach, income tax deductions at source and goods and services tax/harmonized sales tax (GST/HST) on off-reserve purchases and importations should continue to be paid as before. While the case is before the courts, the CCRA encourages individuals who believe they are entitled to the benefits of Treaty 8 to keep records of taxes paid, including receipts for GST/HST paid on purchases. Individuals who wish to claim a Treaty 8 exemption for income tax can file a Notice of Objection.

For more information, see the guide *Your Rights*, which is available on the CCRA Web site (<http://www.ccr-aadrc.gc.ca/agency/fairness/declaration-e.html>) or at any tax services office.

The *Benoit* decision only deals with the beneficiaries of Treaty 8.

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