

GST/HST Notice

No. 214

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Implementation of the Tsawout First Nations Goods and Services Tax (FNGST)

On October 1, 2006, the FNGST will apply to supplies made on the Tsawout First Nation reserves, in British Columbia. The Tsawout First Nation has signed a Tax Administration Agreement with the Government of Canada and has passed a law to enact the FNGST.

Nine Yukon First Nations, as well as the Tlicho First Nation in the Northwest Territories, have previously imposed an FNGST.

The FNGST is designed to work within the GST/HST framework. No additional forms or changes to registration will be required as vendors will simply apply the FNGST to their supply of goods and services in the same manner as the GST/HST. Note that an exception exists for leased vehicles under the *First Nations Goods and Services Tax Act*.

Everyone, including status Indians, pays the FNGST.

Self-assessment

The Tsawout First Nation and its members are still eligible for tax relief on goods and services acquired on a reserve where FNGST or FNT does not apply. However, goods that are acquired tax relieved and brought onto the Tsawout First Nation reserves will be subject to the FNGST. The GST531 *Return for Self-assessment of the First Nations Goods and Services Tax (FNGST)* would have to be completed and submitted to the Canada Revenue Agency together with the FNGST payable on the self-assessment for the goods acquired.

Further information

The publication *First Nations Goods and Services Tax (FNGST)* (RC4365) provides additional details about the First Nations Goods and Services Tax. The GST531 return may also be obtained from any CRA tax services office or on the Web site at www.cra-arc.gc.ca/menu-e.html.

If you require additional information on the FNGST, please contact the CRA at 1-800-959-8287.



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La version française du présent avis est intitulée *La première nation de Tsawout commencera à imposer la taxe sur les produits et services des Premières nations (TPSPN)*.

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