

Notice 123  
Canada Customs and Revenue Agency  
April 2001

**NOTICE - Adams Lake First Nation Tax  
(Adams Lake Community Improvement Fee)**

Following recent legislation, the Council of the Adams Lake 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 Adams Lake First Nation reserves in British Columbia. The Council of the Adams Lake First Nation has approved this tax as the Adams Lake Community Improvement Fee. The effective date of the tax is May 1, 2001. The Canada Customs and Revenue Agency (CCRA) is administering this tax on behalf of the Adams Lake First Nation.

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

**Further Information**

The publication *First Nations Tax (FNT)* 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>.

Questions and answers about FNT are also available on the Internet at <http://www.ccr-aadrc.gc.ca>. Please note that this publication will also be updated to reflect the above noted changes.

If you need more information about FNT, please contact your tax services office. The telephone number of your nearest tax services office is listed under "Revenue Canada - Tax Services - Business Enquiries" in the Government of Canada section of the telephone book.