

# GST/HST Notice

No. 206

January 10, 2006

## Carcross/Tagish First Nation

Effective January 9, 2006, the Carcross/Tagish First Nation became the 11<sup>th</sup> self-governing First Nation in the Yukon.

With the finalization of the agreements, the Carcross/Tagish First Nation Band is succeeded by the Carcross/Tagish First Nation. Members of the Carcross/Tagish First Nation that are resident in the Yukon are no longer entitled to tax relief under section 87 of the *Indian Act*. However, a self-government GST refund will be available for the Carcross/Tagish government and its entities where goods and services are purchased for self-government activities.

The Carcross/Tagish lands lose their status as a reserve under the *Indian Act*.

### Self-Government Refund

Under the *Yukon First Nations Self-Government Act*, the CRA is required to refund GST for the self-government activities within settlement lands. The self-government agreement contains provisions for the self-government refund and determines the effective date, which in this case is January 9, 2006. The forms and filing procedures are the same as those used by other self-governing First Nations, namely form GST66, *Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund* and guide RC4034, *GST/HST Public Service Bodies' Rebate*.



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La version française de cet avis est intitulée *La Première nation de Carcross/Tagish*.

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