

GST/HST Notice

No. 205

December 14, 2005

FNGST Imposed on Tlicho Lands

Effective December 5, 2005 a First Nations Goods and Services Tax (FNGST) is imposed on Tlicho lands.

As the FNGST is designed to work within the GST framework, no additional forms or registration will be required and vendors will simply apply the FNGST in the same manner as the GST/HST.

Tlicho citizens will continue to pay GST/HST on taxable supplies acquired outside Tlicho lands.

The electronic version of the *Excise and GST/HST News* (No.57 – Summer 2005) contains the original notice for the Northwest Territories –Tlicho self-government agreement and their GST self-government refund program.

Additional information on FNGST can be found in publication *First Nations Goods and Services Tax (FNGST)* (RC4365).



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Canada Revenue
Agency

Agence du revenu
du Canada

La version française de cet avis est intitulée *La TPSPN sur les terres des Tlicho*.

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