

Little Shuswap Lake First Nations Tax (Little Shuswap Lake Community Improvement Fee)

Under the authority provided by Part 4 of the *Budget Implementation Act, 2000*, the Little Shuswap Lake First Nation has passed a by-law that imposes a tax on tobacco products, fuel and alcoholic beverages sold on the Little Shuswap Lake First Nation in British Columbia, effective May 1, 2006. This tax is called the Little Shuswap Lake Community Improvement Fee. The GST is not levied on supplies where the Little Shuswap Community Improvement Fee applies, ensuring that a single tax at the same rate as the GST is applicable. The CRA administers this tax on behalf of the Little Shuswap Lake First Nation.

The Little Shuswap Lake First Nations Tax (FNT) is similar to the Shuswap FNT, Adams Lake FNT, and the Kamloops FNT.

The publication, *First Nations Tax* (FNT), provides more details about these First Nation taxes, including the definition of the products subject to FNT. The publication is available from any CRA tax services office and on the CRA web site at <http://www.cra-arc.gc.ca/E/pub/gp/rc4072/README.html>. If you need more information about FNT, please call Business Enquires at 1-800-959-5525.



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