

**NISGA'A NATION
TAXATION AGREEMENT**

Canada
British Columbia
Nisga'a Nation

QS-B015-000-BB-A1

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NISGA'A NATION TAXATION AGREEMENT

THIS AGREEMENT made the _ day of _, 199_,

BETWEEN:

**HER MAJESTY THE QUEEN IN RIGHT OF CANADA, as
represented by the Minister of Finance**

("Canada")

OF THE FIRST PART

AND:

**HER MAJESTY THE QUEEN IN RIGHT OF THE PROVINCE
OF BRITISH COLUMBIA, as represented by the Minister of
Aboriginal Affairs**

("British Columbia")

OF THE SECOND PART

AND:

NISGA'A NATION, as represented by Nisga'a Lisims Government

(the "Nisga'a Nation")

OF THE THIRD PART

WHEREAS:

- A. The Nisga'a Nation, Canada and British Columbia have entered into a treaty, referred to as the "Nisga'a Treaty", which provides that, on its effective date, Canada, British Columbia and the Nisga'a Nation will enter into a Taxation Agreement; and
- B. This Agreement is the Taxation Agreement referred to in recital A.

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NOW THEREFORE in consideration of the premises and the covenants and agreements set out below, the Parties agree as follows:

DEFINITIONS

1. Subject to paragraph 7, words and expressions not defined in this Agreement but defined in the Nisga'a Treaty have the meanings ascribed to them in the Nisga'a Treaty.

2. In this Agreement:

“Chapter” means Chapter of the Nisga'a Treaty;

“*Cultural Property Export and Import Act*” means the *Cultural Property Export and Import Act*, R.S.C. 1985, c. C-51;

“effective date” means the date upon which the Nisga'a Treaty takes effect;

“eligible corporation” means:

- a. a corporation all of the shares (except directors' qualifying shares) of which are owned by the Nisga'a Nation, a Nisga'a Village, a Nisga'a settlement trust, or any combination of those persons; or
- b. a corporation all of the shares (except directors' qualifying shares) of which are owned by:
 - i. the Nisga'a Nation, a Nisga'a Village, or a Nisga'a settlement trust,
 - ii. a corporation defined by this subparagraph, or
 - iii. any combination of the persons referred to in subparagraphs (i) and (ii);

“*Excise Tax Act*” means the *Excise Tax Act*, R.S.C. 1985, c.E-15;

“*Mineral Land Tax Act*” means the *Mineral Land Tax Act*, RSBC 1996, c. 290;

“*Mineral Tax Act*” means the *Mineral Tax Act*, RSBC 1996, c. 291;

“*Mining Tax Act*” means the *Mining Tax Act*, RSBC 1996, c. 295;

“*Motor Fuel Tax Act*” means the *Motor Fuel Tax Act*, RSBC 1996, c. 317;

“Nisga'a Treaty” means the treaty entered into between Canada, British Columbia and the Nisga'a Nation dated __, 199__, as amended from time to time, that is a treaty within the meaning of sections 25 and 35 of the *Constitution Act*, 1982;

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“Parties” means the parties to this Agreement and “Party” means any one of them;

“*Petroleum and Natural Gas Act*” means the *Petroleum and Natural Gas Act*, RSBC 1996, c. 316;

“*Property Transfer Tax Act*” means the *Property Transfer Tax Act*, RSBC 1996, c. 378;

“*Social Service Tax Act*” means the *Social Service Tax Act*, RSBC 1996, c. 431;

LAWS OF GENERAL APPLICATION

3. Nothing in this Agreement or in any law of Canada or British Columbia that gives effect to the Nisga'a Treaty or this Agreement limits any entitlement of the Nisga'a Nation, a Nisga'a Village or a Nisga'a government corporation, to any benefit available to it under a law of general application.

DEEMED PUBLIC BODIES

4. For purposes of paragraph 149(l)(c) of the *Income Tax Act*, the Nisga'a Nation and each Nisga'a Village is deemed to be a public body performing a function of government in Canada.
5. For purposes of paragraphs 149(l)(d) to 149(1)(d.6) and subsections 149(1.1) to 149(1.3) of the *Income Tax Act*, the Nisga'a Nation and each Nisga'a Village is deemed to be a municipality in Canada.

CLAIMANT

6. In this Agreement, “claimant” means:
 - a. in paragraphs 9 to 13:
 - i. the Nisga'a Nation;
 - ii. a Nisga'a Village; or
 - iii. a person, other than a financial institution, that is
 - A. a trust, board, commission, tribunal or similar body, established by the Nisga'a Nation, a Nisga'a Village, or by any combination of the Nisga'a Nation or Nisga'a Villages; or
 - B. an eligible corporation incorporated under federal or provincial laws; and

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- b. in paragraphs 16 to 18, a person that would be referred to in subparagraph (a) if subparagraph (a)(iii) were read without reference to the words "other than a financial institution".

GOODS AND SERVICES TAX

- 7. Subject to paragraphs 8 to 10, words used in paragraph 6 and paragraphs 9 to 15 have the same meaning as in Part IX of the *Excise Tax Act*.
- 8. The definition "government" in subsection 123(1) of the *Excise Tax Act* does not apply to this Agreement.
- 9. In paragraph 12, "permanent establishment" of a claimant means:
 - a. a fixed place of business of the claimant and includes:
 - i. a place of management, a branch, an office, a factory, a workshop or other site; and
 - ii. a mine, an oil or gas well, a quarry, timberland or any other place of extraction of a natural resource;
 - b. a fixed place of business of another person (other than a broker, general commission agent or other independent agent acting in the ordinary course of business or any person established by the claimant) who is acting on behalf of the claimant;
 - c. a place at which the claimant uses substantial machinery or equipment; and
 - d. any real property owned, or supplied on a regular or continuous basis, by the claimant.
- 10. In paragraph 11, "specified activity" of a claimant means:
 - a. a business or other activity that has the primary purpose of providing property or services to Nisga'a citizens, the Nisga'a Nation, a Nisga'a Village, eligible corporations, individuals resident on Nisga'a Lands, or any combination of those persons; or
 - b. any other business or activity that Canada and the Nisga'a Nation agree is included under this paragraph.
- 11. A claimant who acquires or imports property or a service in respect of which it pays tax under subsection 165(1) or section 212 or 218 of the *Excise Tax Act* is entitled to a refund of that portion of the tax that is not recoverable as an input tax credit under Part IX of that Act and is not otherwise recovered under any law, if:

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- a. the property or service was not acquired or imported for consumption, use or supply in the course of a business or other activity, other than a specified activity, engaged in by the claimant for profit or gain;
 - b. the property or service was acquired or imported for consumption, use or supply in the course of performing a function of government under the Nisga'a Treaty or a subsequent agreement between Canada and British Columbia, together or separately, and the Nisga'a Nation; and
 - c. the property or service:
 - i. is capital property of the claimant acquired or imported for consumption, use or supply, at any place, primarily in the course of engaging, on Nisga'a Lands, in a business or other activity of the claimant;
 - ii. is a service in respect of capital property referred to in subparagraph (i) or is property supplied in conjunction with a service in respect of capital property referred to in that subparagraph; or
 - iii. in the case of property or a service referred to in neither subparagraph (i) nor subparagraph (ii), was acquired or imported for consumption, use or supply, at any place, exclusively in the course of engaging, on Nisga'a Lands, in a business or other activity of the claimant.
12. For the purposes of subparagraph 11(c), where a claimant is engaging in a business or other activity partly on Nisga'a Lands and partly at or through one or more permanent establishments of the claimant that are not located on Nisga'a Lands, the claimant is deemed not to be engaging, on Nisga'a Lands, in the business or activity:
- a. in the case of a business or activity that involves the making of supplies of real property on a regular or continuous basis by way of lease, licence or similar arrangement, if the property is not, and is not intended to be, located on Nisga'a Lands; and
 - b. in any other case, to the extent to which the claimant is engaging in the business or activity at or through one or more permanent establishments of the claimant that are not located on Nisga'a Lands.
13. Despite paragraph 141.1(1)(b), subsection 200(3), section 1 of Part V.1 of Schedule V and sections 2 and 25 of Part VI of that Schedule, of the *Excise Tax Act*, and paragraph 3 of this Agreement, if a claimant makes a supply by way of sale of property that is capital property of the claimant and in respect of which the claimant was entitled to receive a refund under paragraph 11, the supply is deemed, for the purposes of Part IX of that Act, to be made in the course of a commercial activity of the claimant.
14. A refund of tax under paragraph 11 will not be paid unless an application for the refund is filed with the Minister of National Revenue within four years after the tax was paid.
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15. The provisions of Part IX of the *Excise Tax Act* apply, with such modifications as the circumstances require, in respect of claims under paragraph 11 and in respect of amounts paid or payable as a refund under that paragraph, as though the refund provided for under that paragraph were a rebate provided for under Division VI of that Part.

SOCIAL SERVICE TAX AND MOTOR FUEL TAX

16. Subject to paragraphs 17 to 20, a claimant is entitled to a refund of:
- a. tax, other than tax on the purchase of liquor, paid by the claimant under the *Social Service Tax Act*; or
 - b. tax paid by the claimant under the *Motor Fuel Tax Act*
- in respect of property, service or fuel:
- c. acquired or leased at any place; or
 - d. consumed or used at any place.
17. A claimant is entitled to a refund under paragraph 16, to the extent that the tax is not otherwise recoverable by the claimant under any law, if:
- a. the property, service or fuel was not acquired or leased for consumption or use in the course of a business or other activity for profit or gain; and
 - b. substantially all of the property, service or fuel is consumed or used in respect of performing a function of government, within Nisga'a Lands, under the Nisga'a Treaty or a subsequent agreement between Canada and British Columbia, together or separately, and the Nisga'a Nation.
18. A claimant must pay a tax at the time of a change of use as required by the *Social Service Tax Act* if:
- a. the claimant has received a refund under paragraph 16; and
 - b. the use of the property or services in respect of which the refund was made changes to a use for which the claimant would not be entitled to a refund under paragraph 16.
19. The *Social Service Tax Act*, the *Motor Fuel Tax Act* and any other relevant law of British Columbia apply to paragraphs 16 to 18 to the extent that they are not inconsistent with those paragraphs.
20. For all purposes a refund made under paragraph 16 is deemed to be made under the *Social Service Tax Act* or the *Motor Fuel Tax Act*, as the case may be.

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PROPERTY TRANSFER TAX

21. Neither the Nisga'a Nation nor any Nisga'a Village is subject to tax under the *Property Transfer Tax Act* in respect of Nisga'a Lands.
22. No Nisga'a citizen is subject to tax under the *Property Transfer Tax Act* in respect of Nisga'a Lands while the remission order referred to in paragraph 7 of the Taxation Chapter is in effect.

NISGA'A CAPITAL

23. A transfer of Nisga'a capital, other than cash, between or among two or more of the Nisga'a Nation, Nisga'a Villages and Nisga'a government corporations, is not taxable.

MINERAL RESOURCE TAXES

24. Subject to paragraph 25, no person is subject to tax under:
 - a. the *Mineral Tax Act* on income derived from the operation of a mine;
 - b. the *Mining Tax Act* on income derived from mining operations; or
 - c. the *Petroleum and Natural Gas Act* on revenues;in respect of, and only to the extent of, the fee simple interest of the Nisga'a Nation, a Nisga'a Village or a Nisga'a government corporation in a mineral resource on or under Nisga'a Lands, or in respect of minerals extracted from the resource.
25. Paragraph 24 applies to a person only to the extent that:
 - a. the income is derived from an operation referred to in subparagraphs 24(a) and (b) that is conducted on or under Nisga'a Lands; or
 - b. the revenue referred to in subparagraph 24(c) is from petroleum or natural gas derived from Nisga'a Lands.
26. Neither the Nisga'a Nation, a Nisga'a Village nor a Nisga'a government corporation is subject to tax under the *Mineral Land Tax Act* on Nisga'a Lands.

REAL PROPERTY TAXATION

27. No estate or interest of the Nisga'a Nation, a Nisga'a Village, or a Nisga'a government corporation, in Nisga'a Fee Simple Lands, is subject to real property taxation, except for an estate or interest in a parcel of Nisga'a Fee Simple Lands when the parcel is used for a purpose other than government activities or not for profit activities.

NISGA'A SETTLEMENT TRUSTS

28. A Nisga'a settlement trust, beneficial interests in a Nisga'a settlement trust, and any amount contributed to a Nisga'a settlement trust or distributed as income or capital by a Nisga'a settlement trust to a beneficiary is not taxable except that:
- a. any amount of income or capital distributed in a particular year to a beneficiary who is a Nisga'a citizen will be deemed for purposes of subsection 104(13) of the *Income Tax Act* to be income of the trust that was payable to the beneficiary in the particular year;
 - b. a Nisga'a settlement trust is subject to the provisions of Part XI of the *Income Tax Act*, as if that Part was stated to be specifically applicable to Nisga'a settlement trusts and was amended as required to take into account the investments described under subparagraph (c) of the definition of "Nisga'a settlement trust";
 - c. a Nisga'a settlement trust is subject to tax under Parts I and I.1 of the *Income Tax Act* and for that purpose its taxable income will be calculated as the total of:
 - i. the amount of any income derived during the year from a property, including any taxable capital gain from the disposition of that property, that is not a qualified investment for the trust or that is not acquired in the course of carrying on a permitted activity of the trust; and
 - ii. any amount contributed to the trust that is not permitted under the terms of the trust; and
 - d. goods and services tax or similar taxes may be imposed on goods or services consumed by the trust or the trustee.
29. If the Minister of National Revenue is of the opinion that a Nisga'a settlement trust has failed to comply with the provisions of paragraph 28 or any of the terms set out in the definition of Nisga'a settlement trust, the Minister may notify the trust in writing and, if the trust does not address the default to the satisfaction of the Minister within 100 days after the registered mailing of such notice, the Minister may revoke the status of the trust as a Nisga'a settlement trust, subject to the same right of appeal as applies to a revocation of the registration of a registered charity under the *Income Tax Act*.
30. If the Minister of National Revenue revokes the status of a Nisga'a settlement trust, the taxation year of the trust that would otherwise have included the time of revocation will be deemed to end immediately before the time of the revocation, and the Nisga'a settlement trust will be deemed to dispose of all its assets immediately before that time for proceeds equal to their fair market value and to re-acquire those assets at the time at a cost equal to that fair market value, and for the purposes of calculating the taxable income of the trust in subparagraph 28(c), an amount equal to the amount by which that fair market value exceeds the cost amounts of the assets of the trust will be deemed to be a capital gain from a disposition of property that is not a qualified property for the trust.

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31. For purposes of paragraph 28, the distribution by a Nisga'a settlement trust of any amount to a beneficiary of the trust in respect of the interest of the beneficiary in the trust will not be cause for the revocation of the status of the Nisga'a settlement trust.
32. The rule against perpetuities does not apply to a Nisga'a settlement trust.

FUTURE PROVINCIAL TAXES

33. If British Columbia introduces a tax, and it is reasonable to anticipate that the tax will result in a tax liability of the Nisga'a Nation or a Nisga'a Village in the course of exercising a function of government under the Nisga'a Treaty or a subsequent agreement between Canada and British Columbia, together or separately, and the Nisga'a Nation, on Nisga'a Lands then, at the request of the Nisga'a Nation, British Columbia will consult with the Nisga'a Nation in respect of the possible impact of the tax on the Nisga'a Nation or a Nisga'a Village.

GIFTS TO THE NISGA'A NATION OR A NISGA'A VILLAGE

34. A person who makes a gift to the Nisga'a Nation or a Nisga'a Village has the same tax treatment in respect of the gift as the person would have if the gift had been made to a charity registered under the *Income Tax Act*.
35. For greater certainty, paragraph 34 does not require the Nisga'a Nation or a Nisga'a Village to comply with the requirements of the *Income Tax Act* relating to charities registered under that Act.

CULTURAL PROPERTY EXPORT AND IMPORT ACT

36. The Nisga'a Nation will be treated as a public authority designated under subsection 32(2) of the *Cultural Property Export and Import Act*, and any not for profit organization established by the Nisga'a Nation to receive, store and display cultural artifacts will be treated as an institution designated under that subsection of that Act, if the Nisga'a Nation or the not for profit organization, as the case may be:
 - a. has a facility that meets the environmental requirements of the Movable Cultural Property Program in respect of long term storage and display of cultural artifacts; or
 - b. has the use, through a long term agreement with a public authority or an institution designated under subsection 32(2) of the *Cultural Property Export and Import Act*, of a facility that meets the environmental requirements of the Movable Cultural Property Program;

and uses either facility to store or display cultural artifacts, including any that are donated to it and that are included in "total cultural gifts" within the meaning of subsection 118.1(1) of the *Income Tax Act* for purposes of computing the income tax liability of the donor.

OTHER LAND CLAIMS AGREEMENTS

37. If, within 15 years of the effective date, Canada or British Columbia enacts legislation giving effect to another land claims agreement applicable in northwest British Columbia that provides that all of the lands that were set apart as Indian reserves of an Indian band whose members were represented by a party to the agreement cease to be reserves, and provides in the land claims agreement or in another agreement that is referred to in that land claims agreement:
- a. tax powers that are not available to Nisga'a Lisims Government or Nisga'a Village Governments; or
 - b. tax exemptions that are not available to the Nisga'a Nation or Nisga'a Villages;

Canada and British Columbia, on request of the Nisga'a Nation, will negotiate and attempt to reach agreement with the Nisga'a Nation to provide appropriate adjustments to the tax powers of Nisga'a Lisims Government and Nisga'a Village Governments, and to the tax exemptions available to the Nisga'a Nation and Nisga'a Villages, taking into account the particular circumstances of the other land claims agreement.

INTERNATIONAL TREATIES

38. Legislation enacted by Nisga'a Lisims Government or a Nisga'a Village Government is subject to relevant obligations agreed to by Canada under international treaties, conventions or protocols in respect of taxation.

LEGISLATION

39. Canada and British Columbia will recommend to Parliament and the Legislature, respectively, that the provisions of this Agreement be given effect under federal and provincial law.
40. After the effective date, Canada and British Columbia will consult with the Nisga'a Nation:
- a. during the drafting of any law to give effect to the provisions of the Taxation Chapter, including paragraphs 5 to 12; and
 - b. during the drafting of any law to give effect to the provisions of this Agreement.

(The Parties will provide in a Side Agreement for consultation with the Nisga'a Nation in developing the first law implementing the relevant Chapters and this Agreement.)

DISPUTE RESOLUTION

41. The Parties desire and expect that most disagreements will be resolved by informal discussion, between or among the Parties, without the necessity of invoking a dispute resolution mechanism.
42. In the event of a dispute between any of the Parties arising under this Agreement, the Parties involved in the dispute will use the procedure set out in paragraphs 43 to 48 before pursuing any other legal remedy.
43. Within 30 days of any Party receiving written notice from any other Party of a dispute under this Agreement, the Parties involved in the dispute will meet and attempt in good faith to settle the dispute.
44. If, within 60 days after the meeting referred to in paragraph 43, the Parties involved in the dispute fail to resolve the dispute, they will submit the dispute to mediation and equally bear the costs of the mediation.
45. The Parties involved in the dispute will jointly select a mediator but if, after 30 days, they are unable to agree on the choice of a mediator, the matter of the choice of a mediator will be referred to a judge of the Supreme Court of British Columbia who will be asked to choose a mediator.
46. The Parties involved in the dispute will participate in good faith in the mediation process for a period of 60 days.
47. The Parties involved in the dispute may agree to time periods other than those referred to in paragraphs 43 to 46.
48. Notwithstanding paragraphs 42 to 47, the Parties involved in a dispute may agree to use any of the provisions of the Dispute Resolution Chapter.

TERM OF THIS AGREEMENT

49. The term of this Agreement:
 - a. starts on the effective date; and
 - b. subject to paragraph 50, ends at the end of the fiscal year during which the 12th anniversary of that effective date occurs.
50. Unless a Party provides each of the other Parties, no less than fifteen months before the term of this Agreement, as extended from time to time under this paragraph, ends under subparagraph 49(b), with a notice to end this Agreement, the time at which the term of this Agreement ends under subparagraph 49(b) will be extended by two years.

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51. For greater certainty, paragraphs 49 and 50 are intended to result in the term of this Agreement continuing unless a Party provides notice under paragraph 50 to end this Agreement.

SUBSEQUENT TAXATION AGREEMENT

52. At least one year before the end of the term of this Agreement, Canada, British Columbia and the Nisga'a Nation will begin negotiating the next taxation agreement.
53. If the Parties do not reach a further taxation agreement by the end of the term of this Agreement, this Agreement will continue in effect for a period of two years from the end of the term of this Agreement while they attempt to reach the further taxation agreement.

AMENDMENT AND REVIEW

54. Any amendment to this Agreement must be in writing and executed by all Parties.
55. The Parties will review this Agreement no later than seven years after the effective date, and may amend this Agreement if all Parties agree.
56. In addition to the review under paragraph 55, any Party may at any time request the other Parties to review this Agreement and to consider amendments to this Agreement, and the other Parties will not unreasonably withhold consent to the review.
57. For greater certainty, nothing in paragraph 55 or 56 requires any Party to agree to amend this Agreement.

NO IMPLIED WAIVER

58. No term or condition of this Agreement, or performance by a Party of a covenant under this Agreement, will be deemed to have been waived unless the waiver is in writing and signed by the Party or Parties giving the waiver.
59. No written waiver of a term or condition of this Agreement, of performance by a Party of a covenant under this Agreement, or of default by a Party of a covenant under this Agreement, will be deemed to be a waiver of any other covenant, term or condition, or of any subsequent default.

FURTHER ASSURANCES

60. The Parties will execute any other documents and do any other things that may be necessary to carry out the intent of this Agreement.

INTERPRETATION

61. In this Agreement:

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- a. unless it is otherwise clear from the context, “including” means “including, but not limited to”, and “includes” means “includes, but is not limited to”;
 - b. headings are for convenience only, do not form a part of this Agreement and in no way define, limit, alter or enlarge the scope or meaning of any provision of this Agreement;
 - c. a reference to a statute includes every amendment to it, every regulation made under it and any law enacted in substitution for it or in replacement of it;
 - d. unless it is otherwise clear from the context, the use of the singular includes the plural, and the use of the plural includes the singular; and
 - e. all accounting terms have the meanings assigned to them under generally accepted accounting principles.
62. This Agreement does not form part of the Nisga’a Treaty.
63. This Agreement is not intended to be a treaty or a land claims agreement, and is not intended to recognize or affirm aboriginal or treaty rights, within the meaning of sections 25 and 35 of the *Constitution Act, 1982*.

TIME OF THE ESSENCE

64. Time is of the essence in this Agreement.

SEVERABILITY

65. If any part of this Agreement is declared or held invalid for any reason, the invalidity of that part will not affect the validity of the remainder of this Agreement, which will continue in full force and effect and be construed as if this Agreement had been executed without the invalid portion.

ENUREMENT

66. This Agreement will enure to the benefit of and be binding upon the Parties and their respective successors.

NO ASSIGNMENT

67. This Agreement may not be assigned, either in whole or in part, by any Party.

NOTICES

68. Unless otherwise provided, a notice, document, request, approval, authorization, consent or other communication (each a “communication”) required or permitted to be given or made

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under this Agreement must be in writing and may be given or made in one or more of the following ways:

- a. delivered personally or by courier;
- b. transmitted by facsimile transmission; or
- c. mailed by prepaid registered post in Canada.

69. A communication will be considered to have been given or made, and received:

- a. if delivered personally or by courier, at the start of business on the next business day after the business day on which it was received by the addressee or a responsible representative of the addressee;
- b. if sent by facsimile transmission and if the sender receives confirmation of the transmission, at the start of business on the next business day on which it was transmitted; or
- c. if mailed by prepaid registered post in Canada, when the postal receipt is acknowledged by the addressee.

70. A communication must be delivered, transmitted to the facsimile number or mailed to the address of the intended recipient set out below:

For: Canada
Attention: Minister of Finance
House of Commons
Confederation Building
Ottawa, Ontario
K1A 0A6
Fax Number: (613) 992-4291

For: British Columbia
Attention: Minister of Aboriginal Affairs
Parliament Buildings
Victoria, British Columbia
V8V 1X4
Fax Number: (250) 356-1124

For: Nisga'a Nation
Attention: President
P.O. Box 231
New Aiyansh, British Columbia
VOJ 1A0
Fax Number: (250) 633-2367

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71. A Party may change its address or facsimile number by giving a notice of the change to the other Parties in the manner set out above.

THIS AGREEMENT HAS BEEN EXECUTED as of the day and year first above written.

EXECUTED in the presence of:)
) **HER MAJESTY THE QUEEN IN**
) **RIGHT OF CANADA** as represented by
) **the Minister of Finance**
)
)
)
)
_____)
As to the signature of the Minister of Finance)
)
)

EXECUTED in the presence of:)
) **HER MAJESTY THE QUEEN IN**
) **RIGHT OF THE PROVINCE OF**
) **BRITISH COLUMBIA** as represented by
) **the Minister of Aboriginal Affairs**
)
)
)
_____)
As to the signature of the Minister of)
Aboriginal Affairs)
)

EXECUTED in the presence of:)
) **NISGA'A NATION** as represented by **█**
)
)
)
_____)
As to the signature of **█**)
)
)