

Canada Revenue Agency Notice

Notice 198

April 2005



Kwanlin Dun First Nation

Effective April 1, 2005, the Kwanlin Dun First Nation becomes the 10th self-governing Yukon first nation.

As a result of the self-government agreements, the Kwanlin Dun First Nation Band no longer exists and is succeeded by the Kwanlin Dun First Nation.

Members of the Kwanlin Dun First Nation that are resident in the Yukon will no longer be entitled to tax relief under section 87 of the *Indian Act*. However, a self-government GST refund will be available for the Kwanlin Dun government and its entities where goods and services are purchased for self-government activities.

Please refer to Notice 143R3, *Application of GST/HST to Yukon First Nations and Yukon Indians* for information on other Yukon First Nations.

Self-Government Refund

Under the *Yukon Nations Self-Government Act*, the CRA is required to refund GST for 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 will be April 1, 2005. The forms and filing procedures are the same as those used by other self-governing First Nations—form GST66, *Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund* and guide RC4034, *GST/HST Public Service Bodies' Rebate*.

FNGST

It is further expected that a First Nations goods and services tax (FNGST) will be imposed on the Kwanlin Dun settlement lands. The FNGST will replace the GST for goods and services acquired on the Kwanlin Dun settlement lands or delivered to these lands. No projected implementation date has yet been decided for this FNGST.