

Rainy River First Nations Settlement Agreement Remission Order

On the recommendation of the Minister of Finance, the Governor General in Council has approved the *Rainy River First Nations Settlement Agreement Remission Order*, P.C. 2007-208. The effective date of the Order is February 22, 2007 and it is available on the Canada Gazette website at <http://canadagazette.gc.ca/partII/2007/20070307/html/si31-e.html>. under registration number SI/2007-31.

This remission order provides for the remission of the goods and services tax (GST) to the Rainy River First Nations (“Rainy River”), under the conditions described in the remission order.

The remission of tax applies to the GST paid or payable on:

- the supply of land to Rainy River, or its agent;
Condition: That Indian and Northern Affairs Canada (INAC) confirm in writing that the supply of the land is land that Rainy River selects or acquires in accordance with the settlement agreement.
- the supply to Rainy River, or its agent, of a “third party interest” in additional land;
- the cancellation in favour of Rainy River, or its agent, of a “third party interest” in additional land;
- the supply by way of sale to Rainy River, or its agent, of tangible personal property that is collateral to a supply of additional land at the time that Rainy River, or its agent, acquires an interest in that land; or
- costs incurred by Rainy River, or its agent, in the context of the above-noted transactions.

Note: The terms “additional land” and “related supply” are defined terms as set out in the “Interpretation” section of the remission order.

In addition, the remission order also remits interest and penalties paid or payable by Rainy River, or its agent, in respect of any transactions described above.

If a supply made to Rainy River, or its agent, meets the conditions specified in the remission order, the supplier is not required to collect the GST. However, if Rainy River, or its agent, has paid GST, interest and penalties under conditions that would qualify for remission as set out in the remission order, Rainy River may apply for remission of those amounts. Rainy River is eligible for a remission of GST, interest



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and penalties to the extent that those amounts have not otherwise been rebated, credited, refunded or remitted to any person.

Applications for remission of GST, interest and penalties should be filed with the Canada Revenue Agency (CRA) using Form GST189, *General Application for Rebate of GST/HST*. Applicants should check the box for “Remission Order” (part B – Reason for Rebate Request) and note (part G – Details of Rebate application) that the claim is being submitted under the authority of the *Rainy River First Nations Settlement Agreement Remission Order*, quoting P.C. 2007-208. The form should then be submitted to the Summerside Tax Centre, along with the confirmation letter from INAC and supporting documentation, such as the Statement of Adjustments, to verify that the amounts claimed are pursuant to the remission order.

If the GST, interest and penalties have been paid prior to the effective date of the remission order, Rainy River must apply for a remission of those amounts within two years after the effective date of the remission order. If the GST, interest and penalties are paid on or after the effective date of the remission order, Rainy River must apply for a remission of those amounts within two years after the day that the GST, interest and penalties are paid.