

## Implementation of the Nunatsiavut First Nations Goods and Services Tax (FNGST)

The Nunatsiavut Government has entered into an agreement with the Government of Canada allowing it to impose a value-added tax under the *Nunatsiavut GST Act, 2006*. As a result, on August 20, 2007, a First Nations Goods and Services Tax (FNGST) was imposed by the Nunatsiavut Government. This tax applies to supplies made on the Nunatsiavut lands described in Schedule 1 of the *First Nations Goods and Services Tax Act*. These lands include the Labrador Inuit Lands and the five Inuit communities of Nain, Hopedale, Makkovik, Postville and Rigolet.

The FNGST is designed to work within the goods and services tax/harmonized sales tax (GST/HST) framework and no additional forms or changes to registration will be required. The FNGST replaces the federal portion of the HST in the participating province of Newfoundland and Labrador. Vendors will simply apply the FNGST to their supplies of goods and services in the same manner as the GST/HST.

### Further information

The publication *First Nations Goods and Services Tax (FNGST)* (RC4365) provides additional details about the FNGST and may also be obtained from any CRA tax services office or on the CRA Web site at [www.cra-arc.gc.ca/menu-e.html](http://www.cra-arc.gc.ca/menu-e.html).



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La version française du présent avis est intitulée *Le gouvernement du Nunatsiavut impose maintenant la taxe sur les produits et services des Premières nations (TPSPN)*.

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