



The Order Amending the Labrador Innu Settlements Remission Order, 2003 Comes into Force

On the recommendation of the Minister of Finance, the Governor General in Council has approved the *Order Amending the Labrador Innu Settlements Remission Order, 2003*, P.C. 2007-1640. This order came into force on October 25, 2007, and it is available on the Canada Gazette Web site at canadagazette.gc.ca/partII/2007/20071114/pdf/g2-14123.pdf under registration number SI/2007-0100.

This order amends the *Labrador Innu Settlements Remission Order, 2003* (P.C. 2005-1654) to provide for the remission of the provincial component of the harmonized sales tax (HST) paid or payable by an Indian or a band on taxable supplies made on or delivered to the Sheshatshiu Settlement from January 1, 2006 to November 22, 2006 inclusively. If a supply was made to an Indian, band or band-empowered entity on the Sheshatshiu Settlement, and the conditions specified in the amended remission order apply, the Indian, band or band-empowered entity may file an application under the remission order for the provincial component of the HST.

The application must be filed using Form GST 189, *General Application for Rebate of GST/HST* within two years after the later of the day on which the tax was paid, and the day on which the amended remission order came into force (October 25, 2007). In “Part B – Reason for rebate request” on the form, applicants should check the box for “Remission Order” and note in “Part G – Details of rebate application” that the claim is being submitted under the authority of the *Order Amending the Labrador Innu Settlements Remission Order*, quoting P.C. 2007-1640. The form should then be submitted to the Canada Revenue Agency’s Summerside Tax Centre.

Indians, bands and band-empowered entities may still file for a remission of the federal component of the HST paid before November 23, 2006 that has not already been claimed, as long as they meet the conditions set out in the *Labrador Innu Settlements Remission Order, 2003* (P.C. 2003-990).

Note: The Labrador Innu Settlement of Sheshatshiu became a reserve on November 23, 2006. Therefore, Indians, bands and band-empowered entities are entitled to relief of both the federal and provincial portion of the HST on the Sheshatshiu Reserve as of that date as explained in GST/HST Technical Information Bulletin B-039, *GST/HST Administrative Policy Application of the GST/HST to Indians*.

All technical publications related to the GST/HST are available on the CRA Web site at www.cra.gc.ca/gsthsttech.