



First Nations Goods and Services Tax (FNGST) imposed by Shuswap, Akisqnuq, Lower Kootenay, St. Mary's and Tobacco Plains First Nations

On January 1, 2008, the FNGST will apply to supplies made on the lands of the Shuswap First Nation, Akisqnuq First Nation, Lower Kootenay First Nation, St. Mary's First Nation, Tobacco Plains First Nation. Each of the First Nations has signed a Tax Administration Agreement with the Government of Canada and has passed a law to enact the FNGST. As well, the Shuswap First Nation has signed a Tax Administration Agreement with the Government of Canada and the Akisqnuq First Nation, Lower Kootenay First Nation, St. Mary's First Nation and Tobacco Plains First Nation with respect to the St. Mary's First Nation Reserve #1A and has passed a law to enact a FNGST on that reserve.

Effective January 1, 2008, the Shuswap First Nation has repealed the law imposing the First Nations Tax (FNT) on certain alcoholic beverages, fuel and tobacco products. Vendors will no longer be required to charge FNT as the FNGST has replaced the FNT on the Shuswap lands.

The FNGST is designed to work within the GST/HST framework. No additional forms or changes to registration will be required as vendors will simply apply the FNGST to their supplies of goods and services in the same manner as the GST/HST.

Note: special rules exist for leased vehicles under the *First Nations Goods and Services Tax Act*.

Self-assessment

The Shuswap First Nation, Akisqnuq First Nation, Lower Kootenay First Nation, St. Mary's First Nation and Tobacco Plains First Nation and their Indian members are still eligible for tax relief on goods and services acquired on a reserve where FNGST or FNT does not apply. However, goods that are acquired tax relieved and brought onto the First Nations' lands will be subject to the FNGST. The GST 531 *Return for Self-assessment of the First Nations Goods and Services Tax (FNGST)* will have to be completed and submitted to the Canada Revenue Agency (CRA), together with the FNGST payable on the self-assessment for the goods acquired.

Further information

The publication *First Nations Goods and Services Tax (FNGST)* (RC4365) provides additional details about the FNGST. The GST 531 return may also be obtained from any tax services office or on the CRA Web site at www.cra-arc.gc.ca.

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

La version française du présent document est intitulée *Les Premières nations de Shuswap, de Akisqnuq, de Lower Kootenay, de St. Mary's et de Tobacco Plains commenceront à imposer la taxe sur les produits et services des Premières nations (TPSPN)*.

