



First Nations Goods and Services Tax (FNGST) Imposed by the Whitecap Dakota First Nation

Starting January 2, 2009, the FNGST will apply to supplies made on the Whitecap Dakota First Nation reserve, in Saskatchewan. The Whitecap Dakota First Nation has signed a tax administration agreement with the Government of Canada and has passed a law to enact the FNGST.

Effective January 2, 2009, the Whitecap Dakota First Nation has repealed the by-law imposing the First Nations Tax (FNT) on certain alcoholic beverages, fuel and tobacco products.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 Whitecap Dakota reserve.

Whitecap Dakota is the first First Nation in Saskatchewan to impose an FNGST. Everyone, including status Indians, pays the FNGST.

As the FNGST is designed to work within the GST/HST framework, no additional forms or changes to registration will be required. 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 Whitecap Dakota First Nation and its Indian members are still eligible for tax relief on goods and services acquired on a reserve where FNGST or FNT does not apply. However, if the Whitecap Dakota First Nation or its Indian members acquire goods on a tax-relieved basis and bring them onto the Whitecap Dakota First Nation reserve, they will be liable for FNGST on these goods. They will have to complete Form GST531, *Return for Self-assessment of the First Nations Goods and Services Tax (FNGST)* and submit it to the Canada Revenue Agency (CRA) together with the FNGST payable on the self-assessment for the goods acquired.

Further information

If you require additional information on the FNGST, see booklet RC4365, *First Nations Goods and Services Tax (FNGST)* or contact the CRA at 1-800-959-5525. You can obtain Form GST531 from any tax services office or on the CRA Web site at www.cra.gc.ca.

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

La version française de la présente publication est intitulée *La Whitecap Dakota First Nation met en place la taxe sur les produits et services des Premières nations (TPSPN)*.

