



Sales Made to Indians and Documentary Evidence – Temporary Confirmation of Registration Document

The *Gender Equity in Indian Registration Act* (Bill C-3) came into force on January 31, 2011. Individuals registered as Indians under that Act will receive a Temporary Confirmation of Registration Document (TCRD) from Indian and Northern Affairs Canada (INAC) that will be valid for a period of 12 months. The TCRD will contain the name of the individual, a registration number, the effective date of registration, and the expiration date of the TCRD. Information on the registration process can be found on INAC's website at <http://www.aadnc-aandc.gc.ca/eng/1308148127861>.

Tax relief available to Indians

In part, section 87 of the *Indian Act* provides exemption from taxation on personal property of an Indian situated on a reserve.

The Canada Revenue Agency's (CRA) general policy with respect to GST/HST relief on supplies of property and services made to Indians is provided in GST/HST Technical Information Bulletin B-039, *GST/HST Administrative Policy – Application of the GST/HST to Indians*. The conditions in TIB-039 must be met in order for a vendor to provide tax relief when making supplies of property or services to an Indian.

One of those conditions is that the vendor keep adequate evidence that the supply for which no GST/HST was payable was made to an Indian. The Indian would generally show his/her Certificate of Indian Status card to the vendor, and the vendor would make a notation on the invoice or other sales document that is retained by the vendor of the registry number or the band name and family number found on the card.

The CRA will accept the TCRD issued to Indians by INAC as sufficient documentary evidence when making sales to Indians. The Indian should show his/her original TCRD to the vendor. The original TCRD will have a raised seal of the Indian Registrar on the bottom right-hand corner. Photocopies of the TCRD presented by an Indian do not qualify as sufficient documentary evidence. The vendor should make a notation on the invoice or other sales document that is retained by the vendor of the registration number and the expiration date of the TCRD.

Enquiries by telephone

Technical enquiries on the GST/HST: 1-800-959-8287

General enquiries on the GST/HST: 1-800-959-5525 (Business Enquiries)

If you are located in Quebec: 1-800-567-4692 (Revenu Québec) or visit the Revenu Québec Web site.

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

La version française de la présente publication est intitulée *Ventes effectuées à des Indiens et preuves documentaires – Document de confirmation d'inscription temporaire*.

