

Minister of Indian Affairs  
and Northern Development



Ministre des Affaires  
indiennes et du Nord canadien



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~~JUL~~ 28 1994

Mr. John D. Pollard  
Minister of Finance  
Government of the Northwest Territories  
P.O. Box 1320  
YELLOWKNIFE NT X1A 2L9

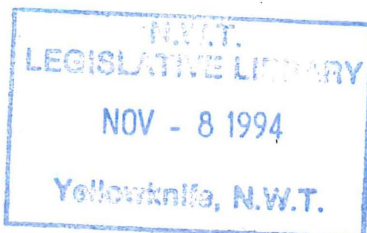
Dear Mr. Pollard:

Thank you for your letter of July 7, 1994 regarding Treaty 8 and Dene Nation taxation issues and tax remission orders. In particular, I note your request for a signed copy of my letter of January 28, 1994, to Chief Jerry Paulette of the Salt River First Nation. As you can well appreciate, this letter dealt with important matters between two governments and, under the circumstances, I feel it would be more appropriate if your request could be made to Chief Paulette.

I understand how important the tax remission issue is to the North and its people and I wish to provide the following clarification on the two criteria that must be met prior to Indian communities benefiting from the section 87 tax exemption.

The Indians and Bands on certain Indian Settlements Remission Order (P.C. 1992-1052) places Indian bands and status Indian individuals on designated Indian settlements in the same position for GST and income tax purposes that they would have if those settlements were "reserves" within the meaning of the Indian Act. Indian settlements qualify for consideration to be included in the remission order on the basis of two criteria:

1. The settlements are sufficiently advanced in the process of attaining reserve status (or equivalent status under the Cree-Naskapi [of Québec] Act), that the Department of Indian Affairs and Northern Development has made a public commitment to create reserves in these locations.



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2. These settlements all have identifiable boundaries that have been agreed to by all parties.

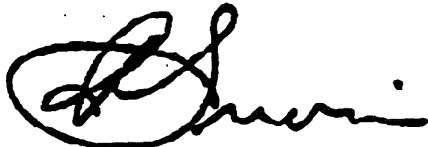
This Indian settlements remission order is an interim measure until the necessary steps are concluded to create "reserves" for the Indian settlements listed in the order. Other Indian settlements will be recommended for inclusion as they come to meet the two criteria outlined above.

At this time, my officials advise me that the Treaty 8 Dene are involved in the land selection process for their community settlements. I understand, therefore, that final Indian community boundary identification may still be some time in the future, and that they do not as yet meet the criteria set out above.

Your concerns are being brought to the attention of my colleagues whose responsibilities encompass the questions you raise. I am providing copies of your letter to the Honourable Paul Martin, Minister of Finance, and the Honourable David Anderson, Minister of National Revenue.

I trust this information is helpful and satisfactorily addresses your concerns.

Yours truly,



Ronald A. Irwin, P.C., M.P.

c.c.: The Honourable Paul Martin, P.C., M.P.  
The Honourable David Anderson, P.C., M.P.