



Truth and Reconciliation

In June 2015, The Truth and Reconciliation Commission released its final report to the public. The report was built from testimony of over 6,000 residential school survivors, which gathered from hearings held over the last 6 years.

The final report has four parts: “Honouring the Truth, Reconciling for the Future” summarizes the Commission’s findings. “What We Have Learned” explains the principles for reconciliation that the Commission developed. “The Survivors Speak” is a volume of survivors describing their experiences in their own words. And the fourth part is the “Calls to Action,” 94 recommendations for change directed at different institutions and members of Canadian society.

Recommendations 27 and 28 are specifically directed at law schools and the Federation of Law Societies. At the same time, all 94 recommendations are relevant to members of the legal community. As the Report says, “Many Aboriginal people have a deep and abiding distrust of Canada’s political and legal systems because of the damage they have caused.

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UPCOMING EVENTS:

October: Woodward and Company is moving to a new location! Stay tuned for details in our September newsletter.

W&Co Welcomes Dr. Bradley Bryan

Bringing Tax and Trust Planning Experience



Woodward and Company LLP is pleased to announce that Bradley Bryan is joining the firm as of September 1, 2015. Brad has a lengthy pedigree: BA (Hons) (UBC); MA (McGill); LLB (Victoria); PhD (UC Berkeley); and most recently he completed his LLM in Taxation at UBC. He was called to the Bar of British Columbia in 2000 after clerking at the BC Court of Appeal.

Brad is an Adjunct Professor at the University of Victoria and an Associate Faculty Member of Royal Roads University. He is a member of the Canadian Tax Foundation, the Canadian Bar Association, and the Law Society of British Columbia. He taught law and political theory at the University of Victoria until June 2012.

Bradley’s practice at W&Co will focus on Tax and Trust planning for First Nations.

Please join us in welcoming Brad! ❖

They often see Canada's legal system as being an arm of a Canadian governing structure that has been diametrically opposed to their interests" (p. 258/PDF p 264).

The Report calls, for example, for better informed and skilled lawyers (#27, 28); the recognition and implementation of Aboriginal justice systems (#42); the integration of Aboriginal peoples' right to self determination, via the full adoption of the *United Nations Declaration on the Rights of Indigenous Peoples* (#43, 44); the repudiation of the doctrines of discovery and *terra nullius* (#47); the renewal or establishment of respectful Treaty relationships (#45); the recognition of Indigenous laws and traditions as full partners within Confederation (#45, 50); and a revised legal test for Aboriginal title (#52).

Woodward & Company acknowledges and accepts these directions called for by the Truth and Reconciliation Commission. We commend the Survivors' bravery in sharing their stories and bringing the Commission into existence. We express our firm's commitment to the ongoing work of advancing these goals in every forum possible, including in our work in conjunction with law schools and the Federation of Law Societies. ❖

New Federal Fiscal Approach for Self-Government Arrangements

The Government of Canada released a new fiscal policy regarding Aboriginal self-governments on July 27, 2015. According to AANDC, its methods and policy behind funding agreements with self-governing nations will be more consistent and public.

The new policy statement is *Canada's Fiscal Approach for Self-Government Arrangements*. In it, Canada released the formulas by which it will calculate federal funding for Aboriginal governments. Note that funding methods may vary according to each nation's existing self-governance agreements and services.

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The Own Source Revenue ("OSR") part of the policy has some key features:

- Federal transfers for education, health and social programming cannot be offset by OSR;
- Federal transfers for governance, modern Treaty implementation, land management, and economic or community development, may be offset by OSR;
- Portfolio investment income is not eligible revenue for offsets;
- Profits of tax-exempt business entities controlled by Aboriginal governments will be included at the corporate income tax rate for small businesses: previously in most cases any profits remitted to the government were eligible revenues.
- Income from Impact Benefit Agreement payments relating to projects off the Aboriginal government land-base will not be included; and
- Revenues from transfers or revenue-sharing provided directly by provinces or territories will be excluded in most cases.

Own Source Revenue is the money that an Aboriginal government raises through taxation, resource revenue, or business income, for example. Under self-government agreements, some of this money goes toward services and programs for members.

Own Source Revenue Off-setting means that Canada takes a nation's own revenue into account when determining how much money to transfer to the nation under self-government agreements. The policy is designed so that federal transfers will reduce over time as Aboriginal government revenues increase.

Under the new policy, federal and Aboriginal governments will both have public reporting requirements.

Lastly, the federal government announced an advisory forum at which Aboriginal, federal, territorial, and provincial government representatives can discuss and review fiscal policy. ❖