



Taking Back Control of Lands and Laws

By Kylie Buday

The year 2013 marked the 250-year anniversary of the Royal Proclamation, the beginning of the imposition of British laws and legal traditions on Indigenous lands in what is now Canada. This document remains a reminder of the legacy of colonialism in this country as it set out guidelines for the European settlement of Aboriginal territories. However, as sobering a reminder as that may be, in the Proclamation, King George III recognized the existence of Aboriginal title rights and so the Proclamation has been regarded as a key document for Aboriginal land claims and self-governance powers.

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The Impact of Section 87 of the *Indian Act* on Transaction Taxes



Drew Mildon presents a workshop on the important topic of transaction taxes at the 2nd Aboriginal Taxation Conference in Vancouver on March 5 & 6, 2014.

While the major focus of section 87 of the *Indian Act* is on income taxes, its impact on transactional taxes must also be considered. The most common are the various provincial sales taxes and, nationally, Goods and Services Tax and Harmonized Sales Tax.

The First Nations Goods and Services Tax (FNGST) is a tax applied by participating Aboriginal governments that is fully harmonized with the HST and, where it applies, it effectively replaces the HST.

Drew's presentation will cover:

- Application of the *Indian Act* to GST/HST
- How the First Nations Goods and Services Tax works
- Interaction between the *Excise Tax Act* and the *First Nations Goods and Services Tax Act*

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UPCOMING EVENTS:

Feb. 10-12: **Drew Mildon** speaks on *Defining Cumulative Impacts in the Beaver Lake Cree Nation Case*, at The Canadian Institute's Western Aboriginal Consultation and Negotiation Conference, Delta Edmonton South Hotel and Conference Centre.

Feb. 20-21: Real Estate Development on First Nations Land (PBLI) – **Eamon Murphy** presents at 10am, Feb 20th, on *Environmental Assessment & Management*. SFU Harbour Centre.

Feb. 26-28: Insite's Aboriginal Land Resource Management Forum - **Murray Browne** and **Drew Mildon** present a workshop on *First Nations Trusts and Tax Planning*. **Heather Mahony** and **Alana DeGrave** also present on *Recent Land Management Developments and Strategies*. Metropolitan Hotel Vancouver.

Today, as increasingly more First Nations in Canada exercise their inherent self-governance rights, Canada's legal landscape continues to change and the British legal traditions take on new forms. First Nations are enacting more and more laws to govern members and citizens, including laws that are enacted bilingually or multilingually in Indigenous languages, English and French. Over the last few years, there have been numerous conferences and considerable academic work on how to assert, relate and empower Indigenous systems of law in the Canadian courts. The University of Victoria has proceeded with research designed to understand and define different Indigenous legal systems and has been working towards the creation of a joint Indigenous Law/Common Law degree program.

Woodward & Company is inspired by this changing landscape as we work with our First Nations clients across the country to draft and enact codes, bylaws, laws, regulations and policies. We understand how laws must be drafted to meet a Nation's unique goals and see laws as crucial self-governance tools that express the complex and specific cultural values of individual First Nations. We have assisted with all stages of law making: from bylaw drafting under Sections 81 to 86 of the *Indian Act*; Land Code development and law drafting for First Nations who wish to opt out of the land-related sections of the *Indian Act* through the First Nations Land Management Regime; custom election and membership codes; and legislative drafting for First Nations in Final Agreements and comprehensive modern treaties.

First Nations are the earliest practitioners of law in North America. As Canadian courts gradually come to understand the importance of recognizing and honouring First Nations' laws and legal traditions, we plan to keep pushing the legal boundaries with the guidance and wisdom of the communities and Elders with whom we are so fortunate to work. ❖

- Applicability of the CRA's administrative exemption in the context of the FNGST
- Developments in CRA policy relating to bands and band-empowered entities
- Various fuel taxes in Canada
- Exemption planning opportunities.

Other course highlights:

- Explore various structures and tax issues related to First Nations business ventures
- Examine the findings in Bastien & Dubé and other recent case law impacting Aboriginal taxation
- Discover the current tax treatment of investment & business income for First Nations governments
- Take a look at Impact Benefit Agreements and their impact on taxation
- Uncover tax-effective ways to structure domestic resource ventures
- Explore tax issues related to modern treaties.

To receive a 15% discount to attend, email Drew requesting a copy of his press release.
drew@woodwardandcompany.com

Woodward & Co Updates



Welcome back!

J. Berry Hykin returned to the Woodward offices at the end of January, following time away for maternity leave.



And welcome Whitney!

Whitney Stoltz joined the firm as support staff on January 20th. Whitney assists Drew Mildon, Alana DeGrave, Berry Hykin and Laura Bonenfant. ❖