

September 28, 2020

Proposed Procedures Respecting the Approval of First Nation Local Revenue Laws, 2020

Procedures are established by the First Nations Tax Commission (Commission) to provide transparent and efficient processes for the approval of local revenue laws by the Commission to assist the Commission in fulfilling its statutory obligations under the *First Nations Fiscal Management Act* (the “Act”).

Under the Act, the Commission reviews and approves laws. Subsection 35(2) of the Act provides that the Commission may establish procedures respecting the “submission for approval” of local revenue laws and “approval of those laws.” In June 2009, the Commission approved the *Procedures Respecting the Approval of First Nation Local Revenue Laws* (Approval Procedures). They were further amended in September 2016.

As a matter of policy, the Commission seeks public input prior to introducing or significantly amending its Procedures. This input is critical in developing procedures that are efficient and acceptable for participating First Nations and their taxpayers.

Earlier this year, a review of the Approval Procedures was carried out to determine ways to improve clarity and remove unnecessary administrative requirements. As a result of this review, the Commission is proposing to replace the existing Approval Procedures.

Changes to the Approval Procedures include how the Commission may postpone law review where a law is non-compliant with the Act. Where a law review is postponed, a First Nation may amend an original law or replace it with a new law, and that the Commission may proceed with review and approval consideration of the amending law and original law, or a new law. The proposed Approval Procedures remove the requirement for the Commission to:

- notify the First Nation of the necessary amendments;
- advise the First Nation of whether identified amendments are not significant in the context of subsections 6(2) and 8(2) of the Act; and
- set a time frame for the making and submission of an amending law.

Additional changes include section 1.1 which is updated to clarify that the Commission will review “accompanying information required by section 8 of the Act” in its review and consideration of approval of the submitted law, and section 5, which would separate the provisions dealing with compliance of sections 6 and 8 of the Act.

The Commission is seeking public input in respect of these proposed Approval Procedures. If you wish to learn more about the proposed changes, please contact the FNTC at mail@fntc.ca or by telephone toll free at 1 (855) 682-3682. Electronic versions of the proposed Approval Procedures (changes are highlighted in red) are available at www.fntc.ca or by clicking the link below:

[Proposed Procedures Respecting the Approval of First Nation Local Revenue Laws, 2020](#)

Please direct your written comments on or before November 30, 2020 to:

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