



FIRST NATIONS TAX COMMISSION
COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS



Advancing jurisdiction

2021/2022 Annual Report



“Taksis,” a Chinook word for taxation, is a concept that First Nations communities have embraced and used for many generations. It’s part of our heritage.

Today, in the here and now, the FNTC is helping First Nation communities leverage that concept of gathering taxes to create a common and productive resource for the whole community.



Containers—The Embodiment of *Taksis*

The images on the cover and throughout this Annual Report are of traditional containers used by First Nations and other Indigenous peoples for various essential purposes from time immemorial to the present day. The diversity of materials (reeds, wood, skin, bark, porcupine quills, clay) and forms (boxes, urns, baskets, pots) and artistic symbols (animals, trees, utensils) reflect the diversity of peoples and their cultural traditions across the land. What the containers have in common is their universal use to gather, secure and distribute essential things of value and benefit to individuals, families and communities—the very purpose of Taksis.

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Mandate

The mandate of the **First Nations Tax Commission** (the FNTC) derives from the federal *First Nations Fiscal Management Act* (the FMA), which created the FNTC, and from a Memorandum of Understanding (MOU) with the Minister responsible for Crown-Indigenous Relations (the Minister) to provide advice regarding approval of by-laws under section 83 of the *Indian Act*.

As set out in section 29 of the FMA, the mandate of the FNTC is to:

- (a) ensure the integrity of the system of First Nations real property taxation and promote a common approach to First Nations real property taxation nationwide, having regard to variations in provincial real property taxation systems;
- (b) ensure that the real property taxation systems of First Nations reconcile the interests of taxpayers with the responsibilities of chiefs and councils to govern the affairs of First Nations;
- (c) prevent, or provide for the timely resolution of, disputes in relation to the application of local revenue laws;
- (d) assist First Nations in the exercise of their jurisdiction over real property taxation on reserve lands and build capacity in First Nations to administer their taxation systems;
- (e) develop training programs for First Nation real property tax administrators;
- (f) assist First Nations to achieve sustainable economic development through the generation of stable local revenues;
- (g) promote a transparent First Nations real property taxation regime that provides certainty to taxpayers;
- (h) promote understanding of the real property taxation systems of First Nations; and
- (i) provide advice to the Minister regarding future development of the framework within which local revenue laws are made.

In addition, under terms of the MOU with the Minister, the FNTC provides advice regarding the approval of by-laws under section 83 of the *Indian Act* and delivers services to First Nations exercising property tax jurisdiction under those provisions.

The work of the FNTC is supported through financial contributions from the Government of Canada. This consists of an annual funding arrangement for core ongoing operations, plus funding for special initiatives based on proposals submitted to the Minister. Advice, tax tools and services from the FNTC are available at no cost to all interested First Nations.

Core Tenets and Mission

Core Tenets

The FNTC has long maintained that First Nations are governments within the Canadian federation, that jurisdiction defines governments, and that tax revenues enable jurisdiction. First Nation tax jurisdiction is the basis for revenue-based fiscal relationships between First Nations and the federal and provincial governments. Most importantly, the assumption of tax jurisdictions by First Nations must be First Nation-led, optional, and supported by national First Nation institutions.

The FNTC operates in the larger context of First Nation issues, which go beyond property tax. The FNTC strives to reduce the barriers to economic development on First Nation lands, increase investor certainty, and enable First Nations to be vital members of their regional economies. The FNTC is working to fill the institutional vacuum that has prevented First Nations from participating in the market economy and creating a national regulatory framework for First Nation tax systems that meets or exceeds the standards of provinces. Through the development of a competitive First Nation investment climate, economic growth can be a catalyst for First Nation self-reliance.

Mission

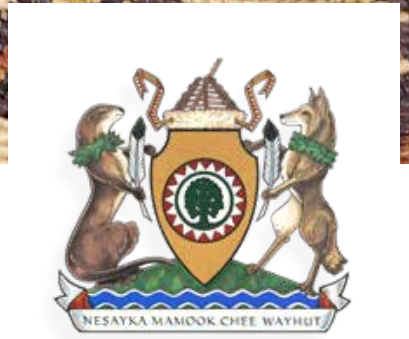
Under the broad enabling authorities of its legislated mandate, and guided by the above core tenets, the ongoing Mission of the FNTC is as follows:

Assist First Nation governments to build and maintain fair and efficient property and other tax jurisdictions, and ensure that those First Nation communities and their taxpayers receive the maximum benefit from their tax systems.



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Message from the Chief Commissioner

I am pleased to present the 2021/2022 Annual Report of the First Nations Tax Commission.

On March 29, 2022, I was honoured to deliver an address to the *First Nations Leading the Way 4* virtual conference. These edited excerpts from that speech summarize my reflections on the events, challenges and successes we have faced together over the past year:

“I stand with Ukraine.” We have heard this lots lately. And certainly we have been inspired by the bravery and fighting spirit of the Ukrainian people.

As I watch events unfold, I cannot help but reflect on how well—and how deeply—all First Nations understand what it means to stand with Ukraine.

Russia is claiming Ukraine does not have its own identity and history. It wants to remove that history and take their cultural treasures. We support Ukraine because we know they have a collective history. And so do we.

We understand what it means to lose our lands. We understand what it means to lose our children. We understand what it means to have our jurisdiction and culture attacked.

We also understand what it means to fight for our title and rights. We understand what it means to be brave in dark times. We have been fighting tirelessly for over 100 years to restore what we’ve lost through colonization. And each of our communities has a story about this fight.

We have won constitutional recognition in section 35 of the *Constitution Act*. We have won legal battles recognizing our title and rights. We have international recognition of our rights in the *United Nations Declaration on the Rights of Indigenous Peoples* (UNDRIP).

We have had to battle for every legislative change and amendment. The struggles we endured to create the *First Nations Fiscal Management Act* were numerous. The debates were long. Ultimately strong support from First Nations and their taxpayers won the day. This gave us resolve to build the best First Nation tax system we could. And we are succeeding.

As a result of our struggles, we have invented a new way to implement our jurisdiction. We developed a three-part formula for success, and I’m proud to say that our formula has worked:

Part 1: Open up more jurisdictional space for our communities with federal and provincial legislation.

Part 2: Occupy that space with our own laws, administrations, and jurisdictions.

Part 3: Provide institutional support to our communities so they can maximize the benefits of their jurisdiction.

Yes, I am very proud of what First Nations have done with their tax and lands jurisdictions. I am so proud of how they have worked with their members and ratepayers to build thriving economies and communities:

- The assessed values of our taxable lands are now well over \$15 billion. Think about that. This is how much taxable value we have created in a short time.
- Our communities are now collecting more than \$100 million annually in taxes.
- First Nations have been able to successfully borrow almost \$2 billion from the First Nations Finance Authority for vital community projects and infrastructure.
- More than 100 First Nations have received First Nations Financial Management Board certification—and more are being added every year.
- By June of 2023, there will have been 59 full graduates from the Tulo Centre of Indigenous Economics.

Our work to implement our jurisdiction in the last 10 years has been nothing short of incredible. But we all know our task is not complete. We need to work together to do much more.

Canada has an historic opportunity to contribute more to global security and prosperity by sharing its resources, capabilities and positive spirit with the democratic world. Canada also needs to work with First Nations to build a domestic economy that sustains the Canadian social system. As my ancestors said, “We must work together to make each other great and good.”

Canada has talked of reconciliation and of justice. To move beyond empty words we need to build reconciliation and justice into jurisdiction and title for First Nation communities. And real reconciliation must be based on our two core objectives:

- We need First Nation governments that have their own jurisdictions reinforced by unassailable revenue authorities that help fund exercise of those jurisdictions.
- First Nations need to implement their jurisdiction and fiscal powers in ways that attract investment from ratepayers, members and others to participate in the economy on equal terms with anyone else.

In the coming years we must work with First Nations, our taxpayers and all Canadians to achieve some key objectives:

- First Nations must expand tax powers to include the proposed fuel, alcohol, cannabis, and tobacco (FACT) sales tax. I was pleased to see the federal government commitment to the FACT tax in the last two Budgets, but First Nations must also have broader tax powers over cannabis, tobacco and fuel that is sold or produced on our lands.

- First Nations must receive a share of the fiscal wealth from resource projects on their ancestral lands. I look forward to working together in the coming year with interested First Nations, provinces and the federal government to implement the First Nations Resource Charge. As with all other governments we need to secure benefits from viable projects. This would be good for First Nations, other governments and good for the democratic world.
- We must establish the First Nations Infrastructure Institute in legislation now. This will allow First Nations to take jurisdiction of their infrastructure projects and investments. It will help First Nations participate in major infrastructure corridor projects.
- Infrastructure is just the beginning. First Nations also need to pool their insurance requirements. We need a fiscal relationship that allows First Nation governments to be sustainable and resilient. First Nations have accomplished this through the *First Nations Fiscal Management Act*. As we expand our fiscal powers, we need to expand our jurisdiction.
- We need to expand the Tulo Centre. It is our university for implementing the *First Nations Fiscal Management Act* and the *First Nations Land Management Act*. It is where our people learn how to implement our jurisdictions so that we can build governments that build economies.
- We need to support proposals under the *First Nations Land Management Act* for a better land registry framework, and for First Nation land title option for additions to reserves.
- And we need to formalize *First Nations Leading the Way* as a regular means to work together to advance more innovations in First Nation jurisdiction, fiscal strength and community prosperity.

We have learned the keys to our success:

- First Nations exercising as much jurisdiction as possible.
- Our institutions helping First Nations as much as possible in advancing their goals.
- All of us working together to open up more jurisdictional space—through legislation—for our communities to occupy.

Because of the work of First Nations in implementing their jurisdictions we have turned the tide of our history. We will continue to make all our participating communities stronger. We will build a Canadian economy and federations that include our people and governments. And when we are successful, we all win.




C.T. (Manny) Jules
Chief Commissioner




Highlights of 2021/2022

The FNTC has long maintained that First Nations are governments within the Canadian federation, that jurisdiction defines governments, and that tax revenues enable jurisdiction.




This Annual Report reviews FNTC’s major activities over the past year. The *Highlights* section features short summaries of some of the most notable initiatives and achievements in 2021/2022, while the subsequent sections on *Special Initiatives* and *Report from the Business Lines* provide further details on the items below as well as synopses of additional key activities and milestones over the year.


FNTC’s Ongoing Commitments




Promote, expand, implement and protect First Nation tax jurisdictions.




Ensure the integrity of the system of First Nation real property taxation.




Support First Nation governance and the development of administrative infrastructure across the country.



Promote transparency and understanding of First Nation real property taxation systems through engagement, education and communications.



Promote use of First Nation taxation to support economic development and enhanced fiscal relationships.



Support First Nations in the development of capacity to establish and manage First Nation tax systems.





Exercising Jurisdiction for Economic Recovery, Resiliency and Growth

A major focus of FNTC efforts throughout 2021/2022 was on pursuing innovative strategies and advocating for initiatives that support First Nations in exercising their fiscal and economic jurisdiction.

In the course of the year, two major milestones were achieved:

- For the first time, more than one half of all First Nations across Canada were scheduled under the *First Nations Fiscal Management Act* (FMA).
- Also for the first time, the annual local revenues collected by First Nations exceeded \$100 million.

FNTC continued to adapt its operations and outreach with First Nations to ensure reliable and efficient access to FNTC services and support. This entailed continued progress in: “hybrid” delivery options with both virtual/online and face-to-face operations; modernization of internal technologies and systems for improved efficiency and cost-effectiveness; and research and adoption of new tools, delivery systems and mechanisms to better support First Nations via their preferred modes.

With a view to securing support for immediate economic recovery as well as longer-term economic resilience and growth, the FNTC—in collaboration with its FMA institution partners—took proactive steps to develop, present and advance proposals to the Government of Canada, including pre-Budget briefings that underscored First Nation needs and priorities.

The FNTC also continued its initiatives to foster collaborative domestic and international partnerships to promote First Nation jurisdiction and share best practices.



Expanding First Nation Jurisdiction and Advancing an FMA Revenue-Based Fiscal Relationship

The FNTC remained focused on its core tenets that First Nation tax jurisdiction is the basis for healthy and viable revenue-based fiscal relationships between First Nations and the federal and provincial governments, and that fiscal jurisdiction is vital for community economic growth and resiliency. The FNTC continued to advocate for a new fiscal relationship between First Nations and the federal government. This focused on seeking expansion of FMA fiscal powers and expenditure responsibilities, and establishing modern effective tools to support fiscally sustainable economic infrastructure.

In 2021/2022 FNTC pursued major opportunities to expand First Nation jurisdiction.

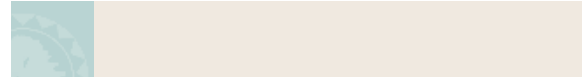
FNTC continued to inform and engage First Nations interested in establishing a Fuel, Alcohol, Cannabis, Tobacco (FACT) tax within their reserves or settlement lands, and worked with Canada in advancing an engagement strategy for interested First Nations.

FNTC also continued with initiatives to advance First Nations regulatory jurisdiction related to cannabis regulation and excise tax sharing for interested First Nations.

Over the year, FNTC also advanced approaches and mechanisms for implementation of a First Nations Resource Charge focused on deriving fiscal benefits from resource projects such as mining and forestry in ancestral lands.

FNTC also continued with work to support establishment of the First Nations Infrastructure Institute (FNII) as a fourth FMA institution to provide expertise and certification in infrastructure project management:

- Work in the year focused on organizational design for FNII, advancement of legislative proposals to create FNII under the FMA, and continuation of several proof-of-concept initiatives to test and demonstrate feasibility and benefits of various FNII roles and applications.
- Work also included initiation of a market feasibility study with industry, to gauge interest in and implications of the value and benefits that FNII can bring to First Nation infrastructure projects.



Modernizing and Enhancing FNTC's Mandate

Building on the success of the FMA, and recognizing that even greater benefits can be derived for First Nations that participate in the FMA, the FNTC continued to advance proposals to broaden and strengthen its mandate in support of First Nations.

The FNTC continued its engagement with Canada and the FMA institutions on potential changes to the legislation governing the institutions, focused on provisions in section 29 of the FMA to broaden the mandate to cover a more meaningful range of fiscal and tax authorities.

The FNTC also continued its longer-term research, analysis and advocacy work with the other FMA institutions and Canada to advance proposals to broaden the eligibility for participation in the FMA, including provisions for First Nation non-profit entities, treaty First Nations, and self-governing First Nations.

In support of these initiatives, the FNTC also proceeded with work to assess and plan for the kinds of organizational capabilities needed to successfully implement the new mandate when approved in legislation.

The FNTC continued its engagement with Canada and the FMA institutions on potential changes to legislation governing the institutions. This focused on provisions in section 29 of the FMA to broaden the mandate to cover a more meaningful range of fiscal and tax authorities.



Strengthening First Nation Capacity

First Nation capacity development is a key part of implementing effective tax jurisdiction. To give force and support to both existing and potential new mandate commitments and authorities, and to enable continued take up and exercise of jurisdiction by First Nations, the FNTC continued to expand, enhance, modernize and promote participation in a range of education, training and capacity building services and initiatives.

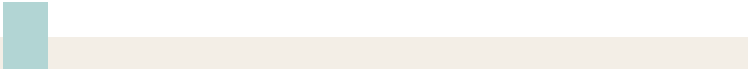
Working with the Tulo Centre, FNTC continued with the transformation of its approach to curricula development and delivery, focused on providing greater flexibility in both virtual/online and face-to-face participation, and expanding and enhancing the array of tax administration and economic courses offered.

In 2021/2022 the FNTC together with First Nations fiscal institutions and the Lands Advisory Board co-hosted *Making Economic Reconciliation a Reality: First Nations Leading the Way 4*—a virtual national event to share ideas, best practices and success stories in the exercise of First Nation tax, fiscal and economic jurisdiction.

The FNTC also continued to reach out to First Nations across Canada to respond to enquiries, provide virtual meetings and training, and proactively promote awareness of, and skills and tools for the development of, First Nation local revenue laws and establishment of tax systems.

In November 2021, the FNTC, the First Nations Financial Management Board (FNFB), the First Nations Finance Authority (FNFA), the Tulo Centre, Statistics Canada and the Bank of Canada signed a “Joint Memorandum of Understanding Concerning the Collaboration on Statistical Activities” to collaborate on various projects to improve the collection, analysis, sharing and use of First Nation fiscal and economic statistics.

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Annual First Nation Tax Revenues Top \$107 Million in 2021

Since its inception in 2007, the FNTC has helped First Nations generate hundreds of millions of dollars in local revenues. In 2021 a major milestone in First Nation tax jurisdiction was achieved with the combined *First Nations Fiscal Management Act* and section 83 tax revenues exceeding \$100 million for the first time. The more than \$107 million collected in 2021 represented an increase of 10% over the previous year—despite the challenges of COVID-19—and was 28% higher than taxes collected four years earlier. These local tax revenues are used by First Nations to invest in community services and infrastructure and help attract and complement other investments that lead to new and enhanced employment and business opportunities, higher incomes, better services and improved social outcomes for members of the community.



FNTC—Growth and Progress

In 2021/2022 a total of 12 First Nations were newly scheduled under the FMA, bringing the total at fiscal year end to 321—now representing more than one half (51%) of all 634 First Nations across Canada.

In 2021/2022 a total of 230 First Nation laws under the FMA and 48 First Nation by-laws under section 83 were reviewed by the FNTC in support of enactment by the proponent First Nations. This brought the totals to date since 2008/2009 to 2,302 FMA laws and 792 section 83 by-laws.

Despite the challenges of COVID-19 in 2021/2022, some 296 individuals participated in FNTC courses, webinars and workshops, bringing the cumulative total to date to almost 2,100 participants. That is a more than 32-fold growth in total participation since 2008/2009.

*More than one half
of all First Nations
in Canada are
now scheduled
under the FMA.*

Total First Nations Scheduled Under the *First Nations Fiscal Management Act*



First Nation FMA Laws and *Indian Act* Section 83 By-Laws Reviewed by FNTC—2008/2009 Benchmark and Last 6 Fiscal Years

| 2008/2009 | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022* |
|-----------------------------|-----------|-----------|-----------|-----------|-----------|------------|
| FMA Laws Reviewed | | | | | | |
| 81 | 206 | 225 | 212 | 231 | 241 | 230 |
| 81 | 1,163 | 1,388 | 1,600 | 1,831 | 2,072 | 2,302 |
| Section 83 By-Laws Reviewed | | | | | | |
| 63 | 61 | 56 | 46 | 41 | 32 | 48 |
| 63 | 569 | 625 | 671 | 712 | 744 | 792 |

*Data for FY 2021/2022 as of March 31, 2022.

Participants in FNTC Courses, Webinars and Workshops, and Accredited Graduates for Certificate Programs—2008/2009 Benchmark and Last 6 Fiscal Years

| 2008/2009 | 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022* |
|---|-----------|-----------|-----------|-----------|-----------|------------|
| Courses, Webinars and Workshops Delivered | | | | | | |
| 4 | 12 | 14 | 23 | 15 | 9 | 33 |
| 4 | 93 | 107 | 130 | 145 | 154 | 187 |
| Participants in Courses, Webinars and Workshops | | | | | | |
| 65 | 178 | 205 | 298 | 315 | 147** | 296 |
| 65 | 1,078 | 1,283 | 1,581 | 1,896 | 2,043 | 2,086 |
| Accredited Graduates from Certificate Programs | | | | | | |
| — | 3 | 16 | 6 | 18 | 9 | 13 |
| 38 | 41 | 57 | 63 | 81 | 90 | 103 |

*Data for FY 2021/2022 as of March 31, 2022.

**With presentations delivered virtually under COVID-19, participation numbers are estimated.

FNTC's formal training and accreditation courses, webinars and workshops have been complemented by more than 766 presentations to date on First Nation tax jurisdiction to interested First Nations and other partners and stakeholders across Canada.

The FNTC continues to make progress in broadening its reach in all regions, with active participation now in all provinces plus Northwest Territories. About two fifths (39%) of FMA-participating First Nations are in British Columbia—the province with the largest concentration of First Nation communities—and the balance are now roughly equally divided between the three prairie provinces (29%) and provinces from Ontario eastward (33%).

To date, 213 students from 105 First Nations have participated in the *Certificate in First Nation Tax Administration* program delivered under a partnership between the FNTC, the Tulo Centre of Indigenous Economics, and Thompson Rivers University. A total of 103 students from eight provinces have completed all eight courses for successful graduation from the program.

The year 2021/2022 saw 13 new graduates completing the formal First Nation tax courses, bringing the total thus far to 103 since 2008/2009.

Total Annual Tax Revenues (\$) by First Nations Under the *First Nations Fiscal Management Act* and Section 83 of the *Indian Act*—2013 Benchmark and Last 5 Years

| | 2013 | 2017 | 2018 | 2019 | 2020 | 2021 |
|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| FMA | \$40,472,891 | \$57,633,725 | \$63,140,809 | \$69,253,410 | \$71,334,332 | \$82,447,288 |
| Section 83 | \$34,642,998 | \$25,956,614 | \$26,472,028 | \$26,100,506 | \$26,099,014 | \$24,592,854 |
| TOTAL | \$75,115,889 | \$83,590,339 | \$89,612,837 | \$95,353,916 | \$97,433,346 | \$107,040,142 |

Amount of utility taxes collected in some communities in Ontario, Québec, and Newfoundland and Labrador unknown.

Following the delivery of 4 inaugural sessions in 2008/2009, the number of First Nation courses, webinars and workshops conducted annually for the first time exceeded 30 in 2021/2022. The 33 sessions delivered in the year brought the cumulative total to 187 thus far. To date, some 2,086 First Nation participants have benefitted from this specialized instruction.

Since its inception in 2007, the FNTC has helped First Nations generate hundreds of millions of dollars in local revenues. These local tax revenues are used by First Nations to invest in community services and infrastructure. This helps to attract and complement other investments that lead to new and enhanced employment and business opportunities, higher incomes, better services and improved social outcomes for members of the community.

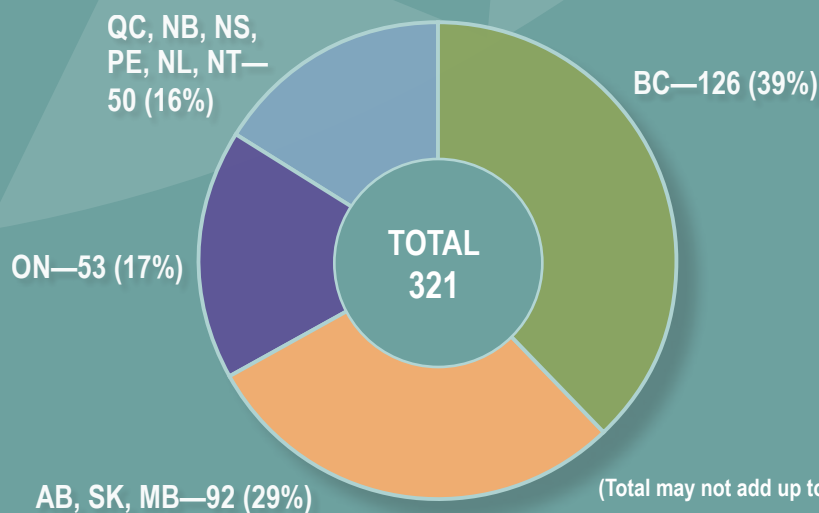
In 2021/2022 total annual tax revenues generated by participating First Nations topped \$100 million for the first time.

103

Total graduates since 2008/2009

More than half of all First Nations are now using the FMA

FMA institutions have been making solid progress in broadening their reach with First Nations in all regions of Canada, with active participation of 321 First Nations using the *First Nations Fiscal Management Act* as of January 2022—now more than one half (51%) of all First Nations in Canada.



Progress on Special Initiatives



First Nation tax jurisdiction is the basis for revenue-based fiscal relationships between First Nations and the federal and provincial governments.



Each year, in addition to delivering ongoing services to First Nations, managing relations with partners and stakeholders, and undertaking continual innovation and improvement, the FNTC proposes—and secures funding from the Government of Canada to support—a select number of special initiatives to advance jurisdiction and enhance services to First Nations.

These special initiatives entail the dedication of considerable time and effort to explore important new opportunities for growth and development in the field of First Nations taxation, fiscal management and economic growth. They support the growth and evolution of the FNTC's authorities and capacity to work with First Nations and institutional partners in advancing the overall vision of a “competitive First Nation investment climate where economic growth can be a catalyst for First Nation self-reliance.”

Exercising First Nation Fiscal Jurisdiction

First Nations across Canada are exercising their jurisdiction and striving to move beyond the *Indian Act* with First Nation-led initiatives that enhance the growth and sustainability of First Nations, ultimately supporting higher standards of community well-being. Currently, 321 First Nations, from all regions in Canada, are participating in the *First Nations Fiscal Management Act* (FMA). This means that more than one half of all First Nations in Canada are participating in the FMA framework, with more joining every year.

Fiscal and Regulatory Jurisdiction for Cannabis and Tobacco

Interested First Nations and First Nation organizations—supported strongly by the FNTC—have been advancing proposals for First Nations fiscal and regulatory jurisdiction for cannabis, including a First Nations Cannabis Excise Tax Stamp, since even before the federal *Cannabis Act* was finalized in 2017 and enacted in 2018. This has been pursued in the context of First Nation interests in tobacco jurisdiction as well.

AFN Resolution No. 101/2019 *Priorities on Cannabis and Legislative Amendments to Bill C-45 The Cannabis Act* was passed at the Special Chiefs Assembly. The Resolution states that First Nations

were left out of the Canadian cannabis framework and the federal government must recognize First Nation jurisdictions and regulatory systems relating to cannabis. It also directs the Assembly of First Nations (AFN) National Chief to make First Nation cannabis jurisdiction a top priority and calls on the AFN Chiefs Committee on Cannabis to develop the necessary legislative amendments to support First Nation cannabis jurisdiction and excise tax revenue sharing and to establish the framework for a regulatory commission.

In 2021 the FNTC met with the AFN Chiefs Committee on Cannabis to discuss the advancement of First Nation cannabis jurisdiction. Additional support has been also

expressed by First Nations and Indigenous entrepreneurs. The FNTC began working with interested First Nation organizations on the design and development of a First Nation tobacco, fuel, and cannabis institution to support First Nation cannabis regulatory jurisdiction.

In early 2022, the FNTC also began to work with interested First Nations on an excise tax sharing proposal to be advanced to provincial and federal governments. In addition—also in early 2022—the FNTC began work on a comprehensive First Nation cannabis jurisdiction resource for interested First Nations, entrepreneurs, and other governments. Given the interest and momentum, the FNTC anticipates that cannabis and tobacco fiscal and regulatory jurisdiction work will increase in New Brunswick, Manitoba and Ontario in 2022/2023.

Supporting First Nations in Economic Recovery

With the onset of the COVID-19 pandemic in Canada, FNTC and its partner institutions pivoted quickly to identify and respond to radically altered needs, priorities and circumstances of the First Nations they serve. In 2021/2022 as FNTC continued its work to advocate for critical new and expanded forms of fiscal powers and economic development support for First Nations, it remained focused on ensuring continued access by First Nations to all of its core services and supporting immediate economic recovery.

On June 9, 2021, Indigenous Services Canada launched the *Own-Source Revenue in Indigenous Communities Initiative* (OSRICI), designed to provide support to Indigenous communities that have suffered a decline in their own-source revenue (OSR) due to the COVID-19 pandemic. (OSR includes property taxes, local revenues and other First Nation government revenues from agreements, businesses, and other sources.) The OSRICI is designed to provide funding to partially offset OSR declines so that First Nations, Inuit and Métis communities can continue to provide important community programs and services.

The FNTC and the First Nations Fiscal Management Board (FNFMB) agreed to help raise awareness of OSRICI among First Nations

and to support First Nations in applying to the OSRICI program. In 2021/2022 the FNTC OSRICI Team received enquiries from and provided support to 32 First Nations from seven provinces: British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, New Brunswick and Nova Scotia.

Fuel, Alcohol, Cannabis, and Tobacco Sales Tax

The FNTC has been advancing the Fuel, Alcohol, Cannabis, and Tobacco (FACT) First Nation sales tax proposal since 2018. The FNTC was pleased to see that the April 2021 Federal Budget contained the following announcement related to the proposed FACT:

“Canada will engage with interested Indigenous governments and organizations on a framework for the negotiation of agreements to enable interested Indigenous governments to implement a Fuel, Alcohol, Cannabis, Tobacco (FACT) tax within their reserves or settlement lands.”

This commitment was reconfirmed in the April 2022 Federal Budget: “As committed in Budget 2021, the government will work with Indigenous groups and organizations on a potential fuel, alcohol, cannabis, and tobacco (FACT) sales tax framework as an additional option for Indigenous governments to exercise tax jurisdiction.”

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The FNTC has been working with the Department of Finance in anticipation of a series of engagement sessions with First Nations regarding FACT sales tax in 2022 that will inform recommendations to the Minister. In 2021 the FNTC made presentations about the proposed FACT tax to Tulo Centre alumni and interested First Nations, and completed some preliminary FACT tax estimates for these communities. In 2021 the FNTC also developed communication materials for interested Chief and Council and communities and began developing additional organizational capacity to support increased interest in the FACT tax once it has been implemented by the Department of Finance.

Advancing the First Nations Infrastructure Institute

The idea for establishment of a First Nations Infrastructure Institute (FNII) was derived from FNTC-commissioned research in 2017 which found that Indigenous infrastructure projects tended to take longer to build, were more costly, and had shorter economic lifespans compared to broader industry norms. These insights supported a business case to establish FNII as a centre of excellence to support the planning, procurement, operations and maintenance of projects by and for First Nations. A FNII Development Board was created to provide guidance and leadership to a FNII Technical Working Group.

FNII is being planned and designed to promote and support the skills and processes necessary to ensure First Nations can efficiently and effectively plan, procure, own and manage infrastructure assets on their lands. It will establish itself as a leader in researching, developing and promoting knowledge, standards and best practices in infrastructure management. Once established and fully operational, FNII will work with First Nations, Tribal Councils, existing First Nation organizations and other groups in a coordinated manner, to support infrastructure projects for facilities in all asset classes, including water and wastewater, health, education, roads and bridges, and telecommunications.

*FNII will help ensure
First Nations can efficiently
and effectively
plan, procure, own
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infrastructure assets
on their lands.*

In 2021/2022 the Development Board and Technical Team—in close collaboration with the Chief Commissioner and the other FMA institutions—continued to actively advance proposed amendments to the FMA, with the aim of formally establishing FNII as a fourth partner institution under the FMA in 2022/2023. Building on progress in previous years, this vital groundwork over the year included: research to support discussions on legislative amendments; organizational development for FNII; outreach and engagement with First Nations and institutions; delivery of capacity development workshops; and provision of project support for a number of proof-of-concept initiatives.

The work in 2021/2022 also included initiation of a “market sounding” process with relevant industry organizations to develop a more in-depth understanding and appreciation of critical factors facing First Nations in their planning, finance, management and maintenance of infrastructure projects. This is examining the value of FNII project management certification and standards in securing interest in, and funding and/or procurement for First Nation infrastructure work.

Great strides were also made in 2021/2022 in testing and demonstrating the capacity and value of FNII in supporting infrastructure projects in diverse applications and settings. The Development Board and Technical team were active in developing and promoting a

Technical Discussion Paper on FNII's mandate, organization, offerings and approach, including costing models so that FNII will be ready for formal launch as soon as legislation is passed.

First Nations Annual Leading the Way National Meeting

Making economic reconciliation a reality: First Nations Leading the Way 4

On March 28 and 29, 2022, the First Nations fiscal institutions and the First Nations Lands Advisory Board (LAB) hosted *First Nations Leading the Way 4*. The virtual forum built on the momentum of the previous national meetings held in May 2018 (Vancouver), May 2019 (Calgary), and February 2021 (Virtual). It provided an opportunity to showcase First Nations at the forefront of expanding jurisdiction, and highlighted their achievements

in using First Nation-led agreements and legislation to improve their economies through greater fiscal independence, improved financial management, debenture financing, and sound land management.

The event's theme of "making reconciliation a reality" provided an opportunity to share institutional tools and support services, learn about the successes that First Nations are experiencing, unify a collective voice for First Nations-led initiatives and innovations, and discuss opportunities for building economic reconciliation.

The meeting brought together leadership from First Nations who are currently scheduled under the FMA, taxing under s. 83 of the *Indian Act*, or signatories to the *Framework Agreement on First Nation Land Management*. There are now over 321 First Nations—from all regions in Canada—participating in the FMA and more than 100 First Nations are signatory to the Framework Agreement. Through these initiatives, First

Nations across Canada are exercising their jurisdiction and striving to move beyond the *Indian Act* by advancing First Nation-led initiatives that enhance the growth and sustainability of First Nations and support higher standards of community well-being.

First Nations Leading the Way 4 brought together over 250 attendees on day 1 and 200 on day 2 from First Nations across Canada. It showcased First Nations at the forefront of expanding jurisdiction and highlighted their achievements in using First Nation-led agreements and legislation to improve their economies through greater fiscal independence, improved financial management, debenture financing, and sound land governance.



Celebrating accomplishments and milestones

Serving to share insights and experiences, the event's updates noted major accomplishments and milestones:

- Over 7,000 FMA laws passed to renew fiscal, financial, and borrowing jurisdictions.
- Over 103 First Nations actively using the *Framework Agreement on First Nation Land Management*.
- In 2019, almost \$10 billion of independent revenues generated in First Nation communities (as determined by FNFMB statistical analysis).
- Almost \$2 billion in First Nations Finance Authority (FNFA) loans to support infrastructure and other community projects.
- Development of Financial Administration Laws by 237 First Nations that meet FNFMB standards; Financial Management System certification by 51 First Nations; and Financial Performance certification for a further 193 First Nations.
- Over \$1 billion in local revenues generated by participating First Nations.

The presenters included Chief Warren Tabobondung and Elder Joyce Tabobondung of Wasauksing First Nation—the national meeting host. Other presenters included: Chief Commissioner Jules (FNTC), Harold Calla (Executive Chair, FNFMB), Ernie Daniels (President & CEO, FNFA), Robert Louie (Chairman, LAB), Chief Trevor Makdahay (Doig River First Nation), Chief Derek Epp (Tzeachten First Nation), Elder Xwechtaal Dennis Joseph (Squamish Nation), and team members from the First Nation fiscal institutions and LAB.

Presentations were also made by the Honorable Marc Miller (Minister of Crown-Indigenous Relations), and Vance Badawey (Parliamentary Secretary, Indigenous Services). Minister Miller spoke about joint work to address the impacts of the pandemic and the importance of building economic resiliency, the efforts to create the First Nations Infrastructure Institute (FNII) and close the infrastructure gap, implementation of UNDRIP, and efforts to advance and modernize the Land Code and move away from the *Indian Act*. Parliamentary Secretary Badawey spoke of the importance of economic growth as a key factor for long-term prosperity and self-determination of First Nations. He noted that he is inspired by the RoadMap project and pointed to the federal financial support towards the realization of FNII as well as the fact that 117 First Nations have now signed on to access 10-year grants.

Next Steps in Leading the Way

While COVID-19 forced cancellation of a face-to-face *First Nations Leading the Way* conference for 2020/2021 and 2021/2022 in favour of scaled-down virtual conferences, the FMA institutions are proceeding with plans for safe “hybrid” conferences for the future that will allow for both live and virtual participation. The vision is to establish the annual *Leading the Way* conference as a regular signature event promoting awareness, creating a collective voice for First Nations-led initiatives and innovations, building commitment, and sharing insights and successes on First Nation jurisdiction and self-determination in fiscal management and economic development.

Report from the Business Lines



The assumption of tax jurisdictions by First Nations must be First Nation-led, optional, and supported by national First Nation institutions.



FNTC Business Lines



Corporate Services



Legal and Policy Services



Law/By-Law Review, Registries and Outreach



First Nations Gazette



Education, Training and Accreditation



Communications



Dispute Management and Negotiations

Directions and Priorities 2021/2022

The major actions and accomplishments highlighted in this Annual Report for 2021/2022 reflect the strategic directions and priorities set out in the official Corporate Plan for the year:

- ▶ Continue to provide effective property tax system advice and support to First Nations.
- ▶ Strengthen FNTC service delivery through innovation and renewal.
- ▶ Improve the FNTC performance measurement system.
- ▶ Increase the number of First Nations with First Nation property tax systems.
- ▶ Expand and enrich FNTC services for First Nations.
- ▶ Advance a jurisdiction-based fiscal relationship for First Nations.
- ▶ Contribute to amendment of the FMA and regulations to expand First Nation participation.
- ▶ Develop and strengthen partner institutions to enrich support for First Nations.





Corporate Services

Corporate Services includes provision of ongoing advice, logistical support and services for the Commission and its Committees. The objective is to ensure the timely and efficient functioning of the Commission in all aspects of its review, decision making, leadership and advocacy functions. This includes: oversight of processes for the appointment/reappointment of Commissioners and the orientation of new Commissioners; planning, scheduling and coordination of regular Commission and Committee meetings, as well as special processes and events; preparation of briefing and presentation materials for Commission operations; recording and distribution—as appropriate—of relevant proceeding minutes, records and decisions; and other support as required.

Corporate Services also includes the provision of planning, financial/accounting, personnel, administrative, legal, office facility, technology management, contracting and other support services to the Commission and the FNTC. The objective is to: operate the Commission in keeping with the FMA and the Corporate Plan; create an efficient and effective work environment for other service areas; and fulfill the financial management and control functions and requirements set out in the FMA. This consists of: coordination and support for the annual Corporate Plan and the Annual Report; capital management for the Head Office and National Capital Region Office; financial, human resource and administrative management; compliance with the *Access to Information Act*, the *Privacy Act* and the *Official Languages Act*; staff and executive recruitment, training and professional development; negotiation of funding; information and technology management; staff training and professional development; and development and implementation of the FNTC's human resource, financial and management policies and procedures.

Major Initiatives and Accomplishments in 2021/2022

Supporting growth and transition



To support anticipated growth and to support succession planning, various activities were undertaken including Human Resource planning and facility planning. In 2021/2022 the FNTC updated and redesigned its employee compensation policy, consisting of: updating of job descriptions to reflect evolving needs and conditions; updating of the organization's compensation policy; and design of a fair and competitive salary structure reflecting findings from benchmarking studies and analysis of market practices and trends. To support this continuing expansion and growth, FNTC commenced renovations of the Kamloops office in 2021/2022 to secure additional office space, establish a media room and update Information Technology (IT) infrastructure.

Information management

The FNTC undertook design and implementation of new Information management technologies in 2021/2022. This included development of online records management systems to address retention and disposition, enhanced security systems, ease of use, and more efficiencies. The FNTC also undertook changes to its Customer Relationship Management (CRM) system in 2021/2022, including processes and systems to enhance security and reporting functions and updated easier to use interfaces. This work took advantage of enhancements in technologies to create more efficiencies and enhance security provisions.



Legal and Policy Services

Legal and Policy Services include monitoring legal developments and rulings, analyzing and providing advice regarding legislative and regulatory processes, and supporting other legal initiatives. The objective is to provide advice and to support decision making by the Commission, and to contribute to policy and standards development in the ongoing evolution and maturation of the regulatory framework for First Nation local revenue systems. This work includes four inter-related elements:

- **Legal Framework Analysis and Development:** Support for the design and implementation of First Nation tax systems, including working with the federal government to improve the legislative and regulatory framework, and monitoring legal developments that may impact First Nation property taxation under the FMA and the *Indian Act*.
- **Sample Law and By-Law Development:** Development and updating of sample laws and by-laws and provision of related tools and advice, to support First Nations and professionals working with First Nations in law and by-law development processes. Sample laws/by-laws: are based on best practices; comply with applicable statutory requirements, regulations and FNTC standards/policies; and help to support the timely and efficient development of local revenue laws.
- **Research and Innovation:** Research, exploration, testing and analysis of innovative approaches and mechanisms for the design, expansion and administration of First Nation tax systems, to: continually improve and enhance local revenue systems; expand First Nation jurisdiction; inform development of policies and standards; and identify means to reduce barriers to First Nation economic development.
- **Policy Development:** Design, development and promotion of policies and standards that support the FNTC's policy objectives: expanding First Nation jurisdiction; promoting harmonization; fostering efficiencies; increasing First Nation, taxpayer and investor confidence in the integrity of the First Nation local revenue systems; and reconciling the interests of First Nation governments with those of stakeholders in the First Nation tax system.



Major Initiatives and Accomplishments in 2021/2022

Legislative amendments for renewal and modernization of FNTC's mandate

Throughout 2021/2022 the FNTC continued its engagement with the Government of Canada and the FMA institutions on potential changes to the legislation governing the institutions. As part of this work the FNTC continued to advance proposals for modernization of its mandate. This has entailed participation in working groups to explore ideas and develop policy objectives to support amendments to section 29 of the FMA, with a view to being able to proceed with legislative drafting for consideration in the coming fiscal year.

Broadening of eligibility for participation in the FMA

The FNTC continued its longer-term research, analysis and advocacy work with the other FMA institutions and the Government of Canada to broaden the eligibility for participation in the FMA. This is focused on advancing regulatory amendments that would enable First Nation non-profit entities, treaty First Nations, and self-governing First Nations to participate in the FMA, so as to broaden the overall scope for the exercise of First Nation fiscal powers in matters affecting their communities.

Other fiscal and taxation innovations

In 2021/2022 the FNTC continued research and policy advocacy initiatives to: propose amendments to the *First Nations Taxation Enforcement Regulations* and the *First Nations Assessment Appeal Regulations*; support the development of an Indigenous Land Title Registry System (ILTRS); and promote the establishment of a statistics institute under the FMA and/or the building of statistical functions and capacity within each FMA institution. In the meantime—as spurred by the demands of an economic recovery strategy for First Nations—the FNTC continued

to compile statistics on local revenues and other relevant factors to support evidence-based planning and decision making for economic recovery and longer-term growth and fiscal stability.

Standards, sample laws and tools

As part of its ongoing mandate to assist First Nations with law development, the FNTC continued to review and update standards, sample laws and tools for use by First Nations. It also continued its research of possible procedures to support First Nations in establishing Assessment Review Boards.

***The FNTC continued its
longer-term research,
analysis and advocacy
work with the other
FMA institutions and the
Government of Canada to
broaden the eligibility for
participation in the FMA.***

Strengthening First Nations Data and Statistical Capacity

In November 2021, the FNTC, the First Nations Fiscal Management Board, the First Nations Finance Authority, the Tulo Centre, Statistics Canada and the Bank of Canada signed a “Joint Memorandum of Understanding Concerning the Collaboration on Statistical Activities” to formally begin to work together and undertake various project to improve the collection, analysis, sharing and use of First Nation fiscal and economic statistics. The FNTC, FNFMB and Statistics Canada have subsequently met to map out how to bring First Nations governments into the Government Financial Statistics system.

Law/By-Law Review, Registries and Outreach

Law and By-Law Review, Registries and Outreach includes support for the development—and review and approval by the Commission—of First Nation local revenue laws under the FMA, and Commission review and provision of recommendations to the Minister on by-laws under section 83 of the *Indian Act*. This work includes four inter-related elements:

- **Law/By-Law Review:** Preparation of technical reviews to support the Commission’s review of submitted laws and by-laws, entailing assessment of compliance of First Nation laws and by-laws with applicable legislation, regulations, standards and policies, and to support and facilitate First Nations in designing and developing their applicable laws and by-laws.
- **Registries:** Maintenance and updating of registries of originals of all approved local revenue laws and financial administration laws—as required under the FMA—and of all by-laws approved by the Minister under section 83 of the *Indian Act*, for formal reference as required.
- **Service Agreements:** Support—including development of samples, models and templates—for the design of service agreements between First Nations and local governments to advance implementation of property tax systems, additions to reserves, and treaty land entitlements, to help First Nations negotiate fair, efficient and effective service arrangements with local governments.
- **Law/By-Law Development Support and Outreach:** Support to First Nations—including those entering the field of property taxation for the first time or transitioning to the FMA from *Indian Act* taxation—in their development and implementation of local revenue laws and by-laws, entailing presentations to First Nation governments on the law development process, and response to enquiries.

Major Initiatives and Accomplishments in 2021/2022

Continued growth in First Nations joining the FMA and developing tax systems

Every year since initial passage of the FMA, additional First Nations have been scheduled under the Act. In 2021/2022 a total of 15 First Nations were newly added to the FMA Schedule and another 5 were waiting to be added.

Of the 321 First Nations now using the FMA, 138 have already developed their own tax systems, and another 26 First Nations are in the process of developing tax jurisdiction in their communities. Below is a regional breakdown of First Nations who have established tax systems under the FMA or section 83 of the *Indian Act*.

FNTC is currently working actively with 26 First Nations to assist them with development of their property tax laws, including four First Nations from British Columbia, four from Alberta, seven from Saskatchewan, two from Manitoba, five from Ontario, two from Québec, and one from Nova Scotia. In addition, it is assisting seven First Nations from BC with development of other local revenue laws.

First Nations with Tax Systems in Place, as of March 31, 2022

| Provinces | FMA (includes Property Tax, Utility Tax, Fee Laws) | Section 83 (includes Property Tax, Utility Tax) | Total FMA and Section 83 |
|----------------|--|---|-----------------------------|
| BC | 91 | 17 | 108 |
| AB, SK, MB | 26 | 12 | 38 |
| ON | 9 | 3 | 12 |
| QC, NB, NS, NL | 12 | 1 | 13 |
| TOTAL | 138 | 33 | 171 |

The FNTC also provides advice on section 83 by-laws. This currently applies to a total of 30 First Nations across Canada that have section 83 by-laws enacted for property taxes, consisting of 17 in British Columbia, 10 in Alberta and one each in Saskatchewan, Manitoba and Nova Scotia. In addition, it applies to three First Nations with section 83 telephone company tax by-laws enacted—all in Ontario.

FNTC support for development of tax-based service agreements

The establishment of service agreements between First Nations and adjacent municipalities—governing terms, conditions and rates for civic services such as water, sewage, waste disposal, fire and emergency response—is becoming an increasingly important mechanism to secure cost-efficient services for participating parties and ensure fair compensation for associated costs.

FNTC advocates the use of tax-based service agreements, particularly in the context of additions to reserve and Treaty-land entitlement reserves. In 2021/2002 FNTC worked with 15 First Nations in four provinces on developing tax-based service agreements with adjacent jurisdictions. This work entailed a combination of virtual and on-site presentations to First Nations

and local governments, focused on providing service agreement templates, facilitating planning and design, and research to support the process.

Provision of support to First Nations in development of local revenue laws

Assisting First Nations in developing their tax jurisdictions under the FMA is an integral part of FNTC's mandate. The FNTC provides law development grants and technical support to assist First Nations in establishing their tax jurisdiction for the first time or for developing additional fiscal powers like development cost charges laws, fee laws and service tax laws.

In 2021/2022 FNTC continued to provide support to 33 First Nations in developing their tax jurisdictions or expanding their fiscal powers under the FMA.

Presentations to First Nations on FMA fiscal powers

FNTC has a long history of engaging with First Nations and bringing about a better understanding of taxation and how it supports First Nation economic growth and fiscal strength. FNTC responds to requests from First Nations who wish to optimize their tax jurisdiction or establish fiscal powers that make sense for their economies. In 2021/2022 this work entailed more than 30 presentations involving over 50 First Nations. The presentations discussed property tax generally and also explored specific fiscal powers such as development cost charges and property transfer tax, applications, and tax administration issues.

Enhancing FNTC's Support for Service Agreements

The establishment of service agreements between First Nations and adjacent municipalities—governing terms, conditions and rates for civic services such as water, sewage, waste disposal, fire and emergency response—is becoming an increasingly important mechanism to secure cost-efficient services for participating parties and ensuring fair compensation for associated costs. FNTC continues to support First Nations in developing service agreements by providing tools and advice to interested First Nations in their design and implementation.



First Nations Gazette

The FNTC operates and maintains the *First Nations Gazette* (FNG), a legal gazette for First Nation governments to publish laws, by-laws and other enactments as well as public notices. Items published in the FNG are made available on a free searchable database on the website www.fng.ca. The objective—as set out in the FNG mission statement—is to “provide a comprehensive source for First Nation legislation in Canada, including laws, by-laws and other enactments, and to provide a public notification service for matters affecting First Nations.” The *First Nations Gazette* is the official record and source of publication of: all local revenue laws approved by the Commission; all standards and procedures established by the Commission under section 35 of the *First Nations Fiscal Management Act* (FMA); by-laws under section 83 of the *Indian Act* approved by the Minister; financial administration laws approved by the First Nations Fiscal Management Board (FNFMB); and standards developed by the FNFMB under section 55 of the FMA.

Major Initiatives and Accomplishments in 2021/2022



National recognition and place for the First Nations Gazette

In continuing to advance relationships that support the accessibility of First Nations legislation in Canada, the *First Nations Gazette* (FNG) has engaged with various provincial and territorial gazettes to explore and share insights and best practices on legal publication matters of mutual interest and benefit. In the course of these discussions, the FNG has been invited to join the Queen’s Printers Association of Canada (QPAC)—the official association of the federal,

provincial and territorial gazettes, responsible for publishing laws and official materials for their jurisdictions. The invitation to join the QPAC recognizes the pre-eminent role of the FNG with respect to First Nation law in Canada, especially in the access to and publication of legislation and regulations.

As part of its commitment to serve as the pre-eminent source of accessible information on First Nation law, the FNG in 2021/2022 also continued to explore potential enhancements that will make the FNG database increasingly user-friendly and flexible.

The Largest Single Source of Publicly Available First Nations Legislation

Since it was launched in 2013, the *First Nations Gazette* has established itself as the largest single source of publicly available First Nations legislation in Canada. Part I is the public notification service for notices published by First Nation governments—as well as other governments, corporations and organizations—respecting Aboriginal matters. Part II is the register of First Nation legislation—including laws required by federal statute to be published in the FNG, as well as other laws, by-laws, codes and other enactments submitted by First Nations for publication. Part III contains documents related to First Nation law-making, such as standards, policies, procedures, and sample laws and by-laws. With some 1,709 notices published in Part I and 8,007 legislation items published in Part II, the FNG now accounts for more than 9,715 documents relevant to First Nation legislation, not counting numerous standards, policies, samples and tools in Part III.

Education, Training and Accreditation

Education, Training and Accreditation activities include the development and delivery of specialized training and formal certification for First Nation government staff in implementing FMA jurisdictions that lead to greater economic growth, investments, revenues and employment for First Nation communities. The objectives are to: promote understanding of the taxation systems of First Nations; develop knowledge and skills for First Nation real property tax administrators; and build capacity in First Nations to administer their taxation systems. This entails: sharing practical skills and knowledge for rebuilding the economic foundations for First Nation communities; developing and facilitating workshops; developing webinars; and providing logistics and support for students, graduation and convocation services, and alumni relations. It also includes implementation of a working agreement with the Tulo Centre of Indigenous Economics (the Tulo Centre) and partnership with Thompson Rivers University (TRU) for design and delivery of courses leading to an accredited *First Nation Tax Administration* certificate and an accredited *First Nation Applied Economics* certificate.

Major Initiatives and Accomplishments in 2021/2022

Inaugural alumni event

An inaugural alumni event was held on July 22, 2021, to recognize, honour and celebrate the accomplishments of Tulo students, graduates and faculty, and to reinforce their personal and professional connections. A total of 56 participants enjoyed presentations from FNTC Chief Commissioner C.T. (Manny) Jules and Tulo Centre Chair Michael LeBourdais. The event highlighted new initiatives and updates from the FNTC and the Tulo Centre of Indigenous Economics, and shone a spotlight on all of the great work that First Nations are doing with alumni knowledge and support. The richly diverse agenda included topics of broad interest to the attendees:

- Continuing education and upgrading course content
- *Building a Sustainable and Resilient Indigenous Economy* online game
- FNTC property taxation and support for tax administrators
- First Nations Infrastructure Institute
- Fiscal powers
- Access to information





Alumni Awards

The Alumni Awards were presented at the inaugural alumni event in July 2021 to graduates who distinguished themselves in three areas:

- **Innovation Award**—recognizing alumni who have used their Tulo Centre education to promote meaningful change for the First Nation. This award was presented to *Alanea Holmstrom* from Osoyoos Indian Band, BC, who was recognized for her role in the development and implementation of one of the first Business Activity Taxes on accommodation called the “Osoyoos Indian Band Accommodation Operator Tax.”
- **Community Award**—recognizing alumni who have used their Tulo Centre education to make contributions to their community through time, actions and dedication. This award was presented to *Ty Thomson* from White Bear First Nation, Saskatchewan.
- **Comedy Award**—recognizing alumni who have shared their good nature and sense of humour to contribute to a fun and positive environment. The recipient was *Amber Lerat* from Zagime Anishnabek (Sakimay First Nation), Saskatchewan.

*The Community Award
recognizes alumni who
have used their
Tulo Centre education
to make contributions to
their community
through time, actions
and dedication.*

Flexible course delivery options

Since April 2020 the FNTC took steps to ensure that its programming could be delivered online to students across the country, in light of severe restrictions on face-to-face events. As public health restrictions for COVID-19 eased in 2021, the FNTC worked to provide new flexible course delivery options. The resulting hybrid approach is designed to ensure that student and instructor participation is supported both in-person and online, and is adequately flexible to adapt to changing health guidelines and travel requirements. Moodle is a convenient and flexible learning management system that allows students to download course material, watch course videos, listen to course podcasts and submit assignments. Students can also meet or chat with each other or with instructors on Moodle. A video conferencing system has also been implemented to support students online interact with students and instructors in the classroom in real time. This hybrid course

delivery system will allow for more students from more places—even across Canada—to attend courses at the same time and benefit from the sharing of ideas and experiences as they learn.

Delivery of ten courses

The FNTC, along with accreditation and delivery partners Thompson Rivers University and the Tulo Centre of Indigenous Economics, delivered 10 courses to 52 students representing 32 First Nations from 8 provinces. Two of the courses were from the *Certificate in First Nation Applied Economics* and eight were from the *Certificate in First Nation Tax Administration*.

Testimonials from appreciative students:

- “I can’t thank you enough! It was a wonderful course and I feel that I can now answer any question thrown at me, with regard to First Nation Property Taxation. I will be able to assist the Chief and Council to make futures decisions which are best for the First Nation and the community. I am excited to bring in some new laws and don’t feel intimidated by this anymore, as I feel I have the knowledge to achieve it.”
- “My experience at Tulo has been a great one. The learning experience is relaxed and welcoming; the instructors are well-organized and always willing to help and answer questions. I would recommend Tulo to anyone that asked. Thank you Tulo!”
- “If you want to make lifelong friends and learn invaluable knowledge to carry with you to help your communities, Tulo is for you!”
- “Provided a good overview of the process in enacting annual laws and the support provided by the FNTC.”
- “Taxation Seminars are always very informative and remind us annually of the steps to take or members that we can reach out to, etc.”

Successful completion of one cohort and launch of another

FNTC’s education programs are delivered through cohorts, meaning that groups of students go through the program together from start to finish. This learning approach fosters community and network building which, in turn, promotes deeper understanding of the course material. The 11th cohort of the *Certificate in First Nation Tax Administration* completed the program in December 2021 and the 12th cohort started in February 2022.

Virtual workshops

New teaching technologies—and greater access to them—has made webinars a popular and effective mode for hosting workshops. As more people became familiar with online delivery options, they became increasingly comfortable joining online workshops and webinars. FNTC’s webinar series include step-by-step workshops on specific topics as well as more conceptual workshops on how to build a sustainable Indigenous economy. Virtual workshops support staff in reaching a wide variety of participants, as evidenced by enthusiastic participant feedback:



Administrative modernization

The Education Department developed and adapted its own Microsoft Dynamics client resource management system to help keep track of course and workshop registrations and manage information for the events themselves. In addition to having an organized system with all information related to workshops and courses conveniently accessible in one place, the system enables analysis of data to track and assess how participants move through the programs.

Modern Office and Education Facilities

Incorporated on January 31, 2008, the Tulo Centre of Indigenous Economics is a Canadian charitable organization whose mission is to assist interested First Nations in strengthening their capacity to build and manage legal and administrative frameworks that support markets on their lands. It delivers education programs and conducts research in the area of First Nation public administration, and works in close partnership with the FNTC in advancing and supporting economic development and fiscal management capacity of First Nations.

The FNTC and the Tulo Centre continually work to expand and strengthen capacity, planning and reporting systems, operationalize longer-term strategic objectives—including the modernization of FNTC's mandate and growth in services—and stay at the forefront of education methods and technologies. Having completed a feasibility study for a new shared FNTC/Tulo Centre facility that will include modern classroom, research space and teaching technologies, the FNTC is now taking proposals to the next stages of planning, design and eventual approval.

A proposed new FNTC Head Office building and educational facility would enable both the FNTC and the Tulo Centre to meet the needs of the future. A new building would provide a space for working, learning and gathering—with offices and classrooms with integrated technology, virtual teaching supports, gathering areas, and research space. The building is intended to celebrate and enable innovation, to acknowledge history and to honour and share culture.

Building Community with Tulo's Alumni Network

In partnership with the Tulo Centre, FNTC's Education Department is advancing plans to build community among its growing alumni network focused on recognizing and supporting past, current and future students. The Tulo Centre and FNTC hosted a successful kick-off alumni network conference in July 2021 that garnered great support and enthusiasm. The next steps are to establish an intentional alumni network program with objectives to:

- Maintain alumni connections throughout the year.
- Reinforce meaningful linkages between alumni and the work, programs and services of the Tulo Centre.
- Establish a Mentorship Program for graduates to share insights, encouragement and experience with current students.
- Promote awareness and appreciation of the benefits of working with the FNTC/Tulo Centre, and the accomplishments of alumni.





Communications

Communications includes liaison and engagement activities, partnership development and the design and development of targeted products and materials to promote the understanding of First Nation real property taxation systems. The objectives are to: support the voice of the FNTC in advocating for First Nation tax jurisdiction; promote broad understanding of the First Nation real property taxation systems and their benefits; strengthen linkages with other organizations and governments; promote best practices; and facilitate access to local revenue options and tools. This entails: aligning liaison, consultation and communications activities, and messages with the FNTC's goals, objectives and plans; demonstrating the success and benefits of First Nation implementation of FMA powers; encouraging, engaging and supporting First Nation communities; building relationships with partners and stakeholders; and incorporating innovative media content in advancing the FNTC's communications and outreach goals.

Major Initiatives and Accomplishments in 2021/2022

Legacy Project

In May 2021 FNTC launched a “Legacy Project” to document and record the history and evolution of First Nation taxation jurisdiction as a reference source for posterity. The final product will be a mix of audiovisual recordings, written submissions, and an overall narrative in documentary format. The Legacy Project will become a key resource for those who wish to gain a better understanding about the history of First Nation taxation, including the establishment of First Nations fiscal institutions under the FMA.

Advocacy to advance jurisdiction

In 2021/2022 the Chief Commissioner, Commissioners and FNTC staff continued with their ongoing advocacy efforts to build awareness and support for the advancement of First Nation jurisdiction and fiscal powers, and the design and implementation of policies, programs and measures that contribute to First Nation economic recovery, development and independence. These efforts include briefings and information sessions with stakeholders, attendance at professional conferences, submissions to government officials, attendance at Parliamentary Committees, submission of pre-Budget ideas and proposals, and collaboration with international Indigenous organizations.





Dispute Management and Negotiations

Dispute Management and Negotiations includes support for negotiations relating to the implementation of First Nation property taxation and support for resolution of disputes in relation to the application of local revenue laws. The objective is to support dispute resolution in relation to the application of local revenue laws and, where disputes do occur, to facilitate their timely, efficient and amicable resolution consistent with the principles and objectives of the applicable laws, regulations and procedures. This work also includes support for: negotiations for the provision of provincial assessment services; negotiations and coordination of First Nation taxation implementation with local and provincial governments; transition to assessment-based tax rates from service fees; response to taxpayer inquiries; and taxpayer relations systems, including taxpayer representation to council laws.

Major Initiatives and Accomplishments in 2021/2022

Response to enquiries

In 2021/2022 the FNTC responded to a number of taxpayer enquiries, many of which were triggered by economic recovery concerns and efforts following the COVID-19 pandemic.

Support for service agreement negotiations

Over the course of 2021/2022, the FNTC worked with several First Nations to facilitate the development of service agreements with adjacent municipalities to secure fair compensation for costs associated with shared local services such as water, sewage, waste disposal, fire and emergency response.

The work includes support for negotiations for the provision of provincial assessment services, and negotiations and coordination of First Nation taxation implementation with local and provincial governments.

Financial Statements



The FNTC strives to reduce the barriers to economic development on First Nation lands, increase investor certainty, and enable First Nations to be vital members of their regional economies.



First Nations Tax Commission

Financial Statements

March 31, 2022

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Management's Responsibility for Financial Reporting

The accompanying financial statements of the First Nations Tax Commission (the "Commission") are the responsibility of management and have been presented to the First Nations Tax Commission for its acceptance.

The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles for public sector accounting. Financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly in all material respects.

The Commission maintains systems of internal accounting and administrative controls of reasonable quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and that the Commission's assets are appropriately accounted for and adequately safeguarded.

The Commission is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Commission carries out this responsibility principally through its Audit Committee.

The Commissioners review the Commission's financial statements and recommend their approval. The Audit Committee meets periodically with management, as well as external auditors, to discuss internal controls over the financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the Annual Report, the financial statements and the external auditor's report. The Commission takes this information into consideration when approving the financial statements. The Commission also considers the engagement of the external auditors.

The financial statements have been audited by BDO Canada LLP in accordance with Canadian generally accepted auditing standards on behalf of the Commission. BDO Canada LLP has full access to the Commission.



The image shows two handwritten signatures in blue ink. The top signature is for the Chief Commissioner, and the bottom signature is for a Commissioner. Below each signature is the corresponding title in a sans-serif font.

Chief Commissioner

Commissioner

Independent Auditor's Report

To the Commissioners of the First Nations Tax Commission

Opinion

We have audited the financial statements of the First Nations Tax Commission (the "Commission"), which comprise the statement of financial position as at March 31, 2022, and the statement of change in net financial debt, statement of financial activities and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 2022, and its results of operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles for public sector accounting. The quantitative information is accurate in all material respects and was prepared on a basis consistent with that of the preceding year. The transactions of the institution that have come to our notice in the course of this examination were carried out in accordance with the *First Nations Fiscal Management Act*.

Other Matter

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of Schedules 1-10 on pages 56-60 of these financial statements.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Commission in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles for public sector accounting, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Commission or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Commission's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Canada LLP

Chartered Professional Accountants

Kamloops, British Columbia

June 15, 2022


Statement of Financial Position

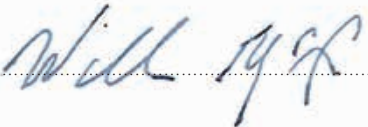
| As at March 31 | 2022 | 2021 |
|--------------------------------------|-------------------|-------------------|
| Financial Assets | | |
| Cash (Note 3) | \$ 7,255,682 | \$ 6,999,217 |
| Accounts receivable (Note 4) | 115,963 | 99,447 |
| | 7,371,645 | 7,098,664 |
| Liabilities | | |
| Accounts payable (Note 5) | 1,461,646 | 1,693,877 |
| Contracts payable (Note 6) | 4,888,969 | 3,771,726 |
| Deferred revenue (Note 11) | 1,073,664 | 1,640,242 |
| | 7,424,279 | 7,105,845 |
| Net Financial Debt | (52,634) | (7,181) |
| Non-Financial Assets | | |
| Prepaid expenses | 145,932 | 100,479 |
| Tangible capital assets (Note 7) | 594,985 | 251,218 |
| | 740,917 | 351,697 |
| Accumulated Surplus (Note 12) | \$ 688,283 | \$ 344,516 |

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Commitments (Note 10)

Approved on behalf of the Commission:


 Chief Commissioner


 Commissioner

Statement of Change in Net Financial Debt

| For the year ended March 31 | Financial plan | 2022 | 2021 |
|--|----------------|-------------|------------|
| Annual surplus | \$ 344,516 | \$ 343,767 | \$ 79,839 |
| Acquisition of tangible capital assets | – | (460,307) | (168,787) |
| Amortization of tangible capital assets | – | 116,540 | 88,470 |
| Write-downs of tangible capital assets | – | – | 478 |
| | 344,516 | – | – |
| Acquisition of prepaid expenses | – | (45,453) | 26,988 |
| Net change in financial (debt) assets | 344,516 | (45,453) | 26,988 |
| Net debt , beginning of year | (7,181) | (7,181) | (34,169) |
| Net financial (debt) assets , end of year | \$ 337,335 | \$ (52,634) | \$ (7,181) |

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Statement of Financial Activities

| For the year ended March 31 | Financial plan | 2022 | 2021 |
|---|----------------|--------------|--------------|
| Revenue | | | |
| Government of Canada | | | |
| Corporate Plan | \$ 8,505,000 | \$ 8,469,752 | \$ 7,051,580 |
| Research and other special projects | | | |
| First Nations Infrastructure Institution (FNII) | | | |
| Engagement & Project Support | 1,291,700 | 941,704 | 1,254,992 |
| First Nations Infrastructure Institution (FNII) | | | |
| Organizational Development Component | 685,854 | 488,696 | 439,969 |
| Fuel, Alcohol, Cannabis, Tobacco (FACT) Tax | 199,584 | 199,584 | – |
| Indigenous Cannabis & Tobacco Jurisdiction | – | – | 270,864 |
| National Meeting III (2021) Virtual | – | 475,480 | 252,607 |
| National Meeting IV (2022) Virtual | 326,160 | 326,160 | – |
| Own-Source Revenue in Indigenous | | | |
| Communities Initiative | 181,980 | 141,025 | – |
| Regional Support for First Nation Cannabis and Tobacco Jurisdiction | 175,716 | 175,716 | – |
| Tulo Centre COVID-19 Economic Recovery | – | – | 799,145 |
| Interest and other income | 10,000 | 19,766 | 21,731 |
| | 11,375,994 | 11,237,883 | 10,090,888 |
| Expenses | | | |
| Corporate Plan | 8,515,000 | 8,145,751 | 6,993,472 |
| Research and other special projects | | | |
| First Nations Infrastructure Institution (FNII) | | | |
| Engagement & Project Support | 1,291,700 | 941,704 | 1,254,992 |
| First Nations Infrastructure Institution (FNII) | | | |
| Organizational Development Component | 685,854 | 488,696 | 439,969 |
| Fuel, Alcohol, Cannabis, Tobacco (FACT) Tax | 199,584 | 199,584 | – |
| Indigenous Cannabis & Tobacco Jurisdiction | – | – | 270,864 |
| National Meeting III (2021) Virtual | – | 475,480 | 252,607 |
| National Meeting IV (2022) Virtual | 326,160 | 326,160 | – |
| Own-Source Revenue in Indigenous | | | |
| Communities Initiative | 181,980 | 141,025 | – |
| Regional Support for First Nation Cannabis and Tobacco Jurisdiction | 175,716 | 175,716 | – |
| Tulo Centre COVID-19 Economic Recovery | – | – | 799,145 |
| | 11,375,994 | 10,894,116 | 10,011,049 |
| Annual surplus | – | 343,767 | 79,839 |
| Accumulated surplus, beginning of year | 344,516 | 344,516 | 264,677 |
| Accumulated surplus, end of year | \$ 344,516 | \$ 688,283 | \$ 344,516 |

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Statement of Cash Flows

| For the year ended March 31 | 2022 | 2021 |
|---|---------------------|---------------------|
| Operating activities | | |
| Annual surplus | \$ 343,767 | \$ 79,839 |
| Items not involving cash | | |
| Amortization | 116,540 | 88,470 |
| Write-down of tangible capital asset | – | 478 |
| Changes in non-cash operating balances | | |
| Accounts receivable | (16,516) | 278,177 |
| Prepaid expenses | (45,453) | 26,988 |
| Accounts payable and contracts payable | 885,012 | 1,895,815 |
| Deferred revenue | (566,578) | 704,975 |
| Cash flows from operating activities | 716,772 | 3,074,742 |
| Capital activity | | |
| Purchase of tangible capital assets | (460,307) | (168,787) |
| Net increase in cash | 256,465 | 2,905,955 |
| Cash, beginning of year | 6,999,217 | 4,093,262 |
| Cash, end of year | \$ 7,255,682 | \$ 6,999,217 |

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

*First Nations Tax Commission***Notes to Financial Statements***March 31, 2022***1. Significant Accounting Policies*****Accounting Principles***

The First Nations Tax Commission (the “Commission”) prepares its financial statements in accordance with Canadian generally accepted accounting principles for public sector entities.

Revenue Recognition

Government contracts are recognized as revenue in the year in which the related expenses are incurred, and the amount to be received can be reasonably estimated and collection is reasonably assured.

Interest and other income are recognized as revenue when earned.

Tangible Capital Assets

Tangible capital assets are recorded at cost, which includes all amounts directly attributable to acquisition, development or retirement of the asset. Proceeds on disposal of tangible capital assets are recorded as revenue in the appropriate program.

The cost less residual value of the tangible capital assets are amortized using the straight line method with no half year rule at the following annual rates, which approximates the useful life of the assets:

| Asset | Rate |
|------------------------|---------|
| Equipment | 3 years |
| Furniture and fixtures | 3 years |
| Leasehold improvements | 5 years |

Government Transfers

Government transfers are recognized in the financial statements in the period in which events giving rise to the transfers occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amount can be made.

Use of Estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management’s best estimates as additional information becomes available in the future.

Segmented Information

Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

Commission Services

The Commission has a Chief Commissioner, a Deputy Chief Commissioner, and seven Commissioners appointed by the Governor-in-Council and one Commissioner appointed by the Native Law Centre of Canada at the University of Saskatchewan. The Commission Services business line includes the operational and support costs of the Chief Commissioner and the Commissioners.

Communications

The Communications business line promotes the understanding of First Nation real property taxation systems and communicates policy initiatives for the Commission through the publication of newsletters, bulletins, meetings and presentations to First Nations, translation of materials, attending and hosting professional conferences, preparing and distributing the Commission's Annual Report, developing and maintaining internet websites, and preparing and distributing marketing materials.

Corporate Services

The Corporate Services business line provides financial, human resources, insurance, information management, information technology, facility management, audit and administrative services to the Commission and is responsible for meeting corporate planning and reporting requirements as well as coordinating the annual general meeting and Commission meetings. Corporate Services also has a lead role in meeting *Access to Information Act*, *Privacy Act* and *Official Languages Act* requirements, corporate policy development and implementation, and providing management and support to meeting *First Nations Fiscal Management Act* (FMA) financial management and control requirements.

Dispute Management and Negotiations

The objective of the Dispute Management and Negotiations business line is to provide assistance with the timely resolution of disputes in relation to the application of FMA laws as well as to provide education, training and facilitation services to First Nation tax authorities as requested and negotiations assistance. Dispute Management and Negotiations supports and manages the review of complaints.

Education

The Education business line promotes understanding of the real property taxation systems of First Nations, through public education, through the development of training programs for First Nation property tax administrators, and through the development of administrative tools to assist those First Nations who have adopted property taxation.

First Nations Gazette

The Gazette business line manages the operation, publication and promotion of the *First Nations Gazette*. The *First Nations Gazette* publishes First Nations laws, by-laws, sample laws, and notices under the FMA and the *Indian Act* through an online website, www.fng.ca.

Law/By-Law Review and Outreach

The Law/By-Law Review and Outreach business line reviews local revenue laws to ensure that they comply with the FMA and the associated regulatory framework and also provides support to First Nations in the law development process. The Law/By-Law Review and Outreach business line reviews and liaises with Crown-Indigenous Relations and Northern Affairs Canada (CIRNA) on the approval of s. 83 by-laws and maintains a registry for both s. 83 by-laws and FMA laws.

Legal and Policy Services

The Legal and Policy Services business line develops and implements policies and standards to support administrative practices to increase First Nation, taxpayer, and investor confidence and certainty in the integrity of the First Nation local revenue system. The Legal and Policy Services business line also develops sample laws under the FMA and by-laws under s. 83 of the *Indian Act* and supports the development of regulations and legislative amendments.

Research and Other Special Projects

The Commission undertakes other special projects in support of its Corporate Plan activities and mandate under the FMA.

2. Nature of Operations

The Commission is a national shared governance institution with a head office on the reserve lands of the Tk'emlúps te Secwepemc at Kamloops, BC, and an office in Ottawa, Ontario. Its mission is to help First Nation governments build and maintain fair and efficient First Nation property tax regimes, and to ensure those First Nation communities, and their taxpayers alike, receive the maximum benefit from those systems. The Commission was created through passage of the *First Nations Fiscal Management Act*.

3. Cash

Cash is held in one Canadian Chartered Bank and earns interest at the current prevailing rate for business accounts. The Canada Deposit Insurance Corporation (CDIC) insures these deposits to the extent of \$100,000 per Canadian resident.

The Commission has an unused credit facility agreement with the Royal Bank of Canada which establishes an operating line with a credit limit of \$500,000. Interest is payable at the bank's prime rate plus 1.0%.

4. Accounts Receivable

| | 2022 | 2021 |
|--|-------------------|------------------|
| Goods and Services/Harmonized Sales Tax rebates receivable | \$ 103,532 | \$ 53,156 |
| Other | 12,431 | 46,291 |
| | \$ 115,963 | \$ 99,447 |

5. Accounts Payable

The Commission is the sponsor of an employee benefit plan. Included in accounts payable at March 31, 2022, is \$327,889 (2021: \$356,461) of accrued benefits payable based on an actuarial report dated March 31, 2022.

6. Contracts Payable

The Commission has committed funds by contract for work designated in the approved Corporate Plan or through specific amendments to its funding arrangement. The terms of these contracts vary in length due to the nature of the services being provided and are subject to change due to changes in federal government directives and initiatives, which can result in a redirection of resources. As at March 31, 2022, all accrued amounts are planned for completion as part of current funded initiatives.

7. Tangible Capital Assets

| | 2022 | | | 2021 | | |
|---|------------------------|---------------------------------|--------------|------------------------|---------------------------------|--------------|
| | Leasehold Improvements | Equipment, Furniture & Fixtures | Total | Leasehold Improvements | Equipment, Furniture & Fixtures | Total |
| Cost, beginning of year | \$ 623,540 | \$ 1,175,981 | \$ 1,799,521 | \$ 623,540 | \$ 1,406,487 | \$ 2,030,027 |
| Additions | 322,697 | 137,610 | 460,307 | — | 168,787 | 168,787 |
| Disposals | — | — | — | — | (399,293) | (399,293) |
| Cost, end of year | 946,237 | 1,313,591 | 2,259,828 | 623,540 | 1,175,981 | 1,799,521 |
| Accumulated amortization, beginning of year | 560,094 | 988,209 | 1,548,303 | 518,802 | 1,339,846 | 1,858,648 |
| Disposals—accumulated amortization | — | — | — | — | (398,815) | (398,815) |
| Amortization | 38,925 | 77,615 | 116,540 | 41,292 | 47,178 | 88,470 |
| Accumulated amortization, end of year | 599,019 | 1,065,824 | 1,664,843 | 560,094 | 988,209 | 1,548,303 |
| Net carrying amount, end of year | \$ 347,218 | \$ 247,767 | \$ 594,985 | \$ 63,446 | \$ 187,772 | \$ 251,218 |

8. Economic Dependence

The Commission receives substantially all of its revenue pursuant to a funding arrangement with the Government of Canada. In addition to the Government's funding of \$7,980,000 (2021: \$7,681,000) for Corporate Plan activities, contributions by the Government and through other income are necessary for the Commission to undertake specific research and special projects.

9. Financial Instruments

As part of the Commission's operations, the Commission holds various financial instruments, consisting of cash and accounts receivable. The nature of these instruments and the Commission's operations expose the Commission to credit risk.

10. Commitments

The Commission entered into an operating lease for its premises in Ottawa, Ontario. The office is leased at base rent of \$7,586 per month plus applicable taxes under a lease expiring in March 2024.

The Commission entered into an operating lease for its premises in Kamloops, BC. The office is leased at base rent of \$10,872 per month plus management fees and applicable taxes under a lease expiring in March 2023.

The Commission has entered into various operating leases for equipment and network services to be used in their offices. The monetary range of these lease agreements is \$101–\$381 per month plus applicable taxes with lease expiration dates ranging from February 2023 to August 2026.

The Commission entered into an operating lease for three printers in their office in Kamloops, BC. The printers are leased at base rent of \$1,099 per month plus applicable taxes under a lease expiring in February 2025.

The minimum annual lease payments for the next five years are as follows:

| | |
|-------------|-------------------|
| 2023 | \$ 221,396 |
| 2024 | 105,428 |
| 2025 | 12,204 |
| 2026 | 506 |
| | \$ 339,534 |

11. Deferred Revenue

Deferred revenue represents Government of Canada funding received for programs to be carried out in the following fiscal year.

| | Balance March 31, 2021 | Funding Received 2022 | Revenue Recognized 2022 | Balance March 31, 2022 |
|--|---------------------------------------|--------------------------------------|--|---------------------------------------|
| Corporate Plan | \$ 975,305 | \$ 7,980,000 | \$ (8,469,751) | \$ 485,554 |
| FNII Organizational Development | 189,456 | 496,398 | (488,696) | 197,158 |
| FNII Project Support | – | 1,291,700 | (941,704) | 349,996 |
| FNFMA Institutions and LAB National Meeting III | 475,481 | – | (475,481) | – |
| Own-Source Revenue in Indigenous Communities Initiative (OSRICI) | – | 181,980 | (141,024) | 40,956 |
| | \$ 1,640,242 | \$ 9,950,078 | \$ (10,516,656) | \$ 1,073,664 |

12. Accumulated Surplus

The Commission segregates its accumulated surplus in the following categories:

| | 2022 | 2021 |
|---------------------------------------|-------------------|-------------------|
| Investment in tangible capital assets | \$ 594,985 | \$ 251,218 |
| Operational surplus | 93,298 | 93,298 |
| | \$ 688,283 | \$ 344,516 |

The investment in tangible capital assets represents amounts already spent and invested in equipment, furniture and fixtures, and leasehold improvements.

13. Statements of Expenditures by Object

| | 2022 | 2021 |
|-------------------------|----------------------|----------------------|
| Amortization | \$ 116,540 | \$ 88,470 |
| Goods and services | 7,275,438 | 6,924,427 |
| Salaries and honorarium | 3,502,138 | 2,998,152 |
| | \$ 10,894,116 | \$ 10,011,049 |

14. Comparative Figures

Certain comparative figures presented in these financial statements have been reclassified in order to conform with the current year's basis of presentation.

15. Global Pandemic

As the impacts of COVID-19 continue, there could be further impact on First Nations Tax Commission, its customers, contractors, and other third party business associates that could impact the timing and amounts realized on First Nations Tax Commission's assets and future ability to deliver services and projects. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of disruption and the related financial impact cannot be reasonably estimated at this time. First Nations Tax Commission will continue collecting receivables and managing expenditures to ensure it is able to continue providing its services.

16. Segmented Information

| For the year ended March 31, 2022 | Commission Services | Communications | Corporate Services | Dispute Management and Negotiations | Education |
|--------------------------------------|------------------------|----------------|-----------------------|---|--------------|
| Revenue | | | | | |
| Government of Canada | \$ 872,279 | \$ 771,412 | \$ 2,466,966 | \$ 84,263 | \$ 1,419,300 |
| Interest and other income | – | – | 19,766 | – | – |
| | 872,279 | 771,412 | 2,486,732 | 84,263 | 1,419,300 |
| Expenses | | | | | |
| Salaries and honoraria | 629,950 | 218,513 | 1,061,787 | – | 316,695 |
| Goods and services | 242,329 | 544,077 | 986,694 | 84,263 | 1,102,605 |
| Amortization | – | 8,822 | 94,484 | – | – |
| | 872,279 | 771,412 | 2,142,965 | 84,263 | 1,419,300 |
| Annual surplus | \$ – | \$ – | \$ 343,767 | \$ – | \$ – |

| For the year ended March 31, 2021 | Commission Services | Communications | Corporate Services | Dispute Management and Negotiations | Education |
|--------------------------------------|------------------------|----------------|-----------------------|---|------------|
| Revenue | | | | | |
| Government of Canada | \$ 807,201 | \$ 854,843 | \$ 1,899,314 | \$ 122,803 | \$ 963,483 |
| Interest and other income | – | – | 21,731 | – | – |
| | 807,201 | 854,843 | 1,921,045 | 122,803 | 963,483 |
| Expenses | | | | | |
| Salaries and honoraria | 588,264 | 187,749 | 877,454 | – | 254,514 |
| Goods and services | 212,418 | 655,382 | 911,964 | 122,803 | 708,031 |
| Amortization | 6,519 | 11,712 | 51,788 | – | 938 |
| | 807,201 | 854,843 | 1,841,206 | 122,803 | 963,483 |
| Annual surplus | \$ – | \$ – | \$ 79,839 | \$ – | \$ – |

16. Segmented Information (continued)

| For the year ended March 31, 2022 | First Nations Gazette | Law/By-Law Review and Outreach | Legal and Policy Services | Special Initiatives | 2022 Total |
|--------------------------------------|--------------------------|--------------------------------------|---------------------------------|------------------------|---------------|
| Revenue | | | | | |
| Government of Canada | \$ 99,359 | \$ 1,669,049 | \$ 1,087,124 | \$ 2,748,365 | \$ 11,218,117 |
| Interest and other income | – | – | – | – | 19,766 |
| | 99,359 | 1,669,049 | 1,087,124 | 2,748,365 | 11,237,883 |
| Expenses | | | | | |
| Salaries and honoraria | 50,000 | 1,076,117 | 149,076 | – | 3,502,138 |
| Goods and services | 49,359 | 584,109 | 933,637 | 2,748,365 | 7,275,438 |
| Amortization | – | 8,823 | 4,411 | – | 116,540 |
| | 99,359 | 1,669,049 | 1,087,124 | 2,748,365 | 10,894,116 |
| Annual surplus | \$ – | \$ – | \$ – | \$ – | \$ 343,767 |

| For the year ended March 31, 2021 | First Nations Gazette | Law/By-Law Review and Outreach | Legal and Policy Services | Special Initiatives | 2021 Total |
|--------------------------------------|--------------------------|--------------------------------------|---------------------------------|------------------------|---------------|
| Revenue | | | | | |
| Government of Canada | \$ 63,440 | \$ 1,254,654 | \$ 1,085,842 | \$ 3,017,577 | \$ 10,069,157 |
| Interest and other income | – | – | – | – | 21,731 |
| | 63,440 | 1,254,654 | 1,085,842 | 3,017,577 | 10,090,888 |
| Expenses | | | | | |
| Salaries and honoraria | 50,000 | 1,040,171 | – | – | 2,998,152 |
| Goods and services | 13,440 | 201,703 | 1,081,109 | 3,017,577 | 6,924,427 |
| Amortization | – | 12,780 | 4,733 | – | 88,470 |
| | 63,440 | 1,254,654 | 1,085,842 | 3,017,577 | 10,011,049 |
| Annual surplus | \$ – | \$ – | \$ – | \$ – | \$ 79,839 |

First Nations Tax Commission
Schedule 1 – Corporate Plan
(Unaudited)

| For the year ended March 31 | Financial plan | 2022 | 2021 |
|---|----------------|--------------|--------------|
| Revenue | | | |
| Government of Canada | \$ 8,505,000 | \$ 8,469,752 | \$ 7,051,580 |
| Interest and other income | 10,000 | 19,766 | 21,731 |
| | 8,515,000 | 8,489,518 | 7,073,311 |
| Expenses | | | |
| Commission services | 1,053,662 | 872,279 | 807,201 |
| Communications | 757,145 | 771,412 | 854,843 |
| Corporate services | 2,469,523 | 2,142,965 | 1,841,206 |
| Dispute management and negotiations | 224,535 | 84,263 | 122,803 |
| Education | 1,236,500 | 1,419,300 | 963,483 |
| <i>First Nations Gazette</i> | 177,245 | 99,359 | 63,440 |
| Law/by-law review and outreach | 1,550,546 | 1,669,049 | 1,254,654 |
| Legal and policy services | 1,045,844 | 1,087,124 | 1,085,842 |
| | 8,515,000 | 8,145,751 | 6,993,472 |
| Excess of revenues over expenses | \$ – | \$ 343,767 | \$ 79,839 |

First Nations Tax Commission
**Schedule 2 – First Nations Infrastructure Institution
Organizational Development Component**
(Unaudited)

| For the year ended March 31 | Financial plan | 2022 | 2021 |
|--|----------------|------------|------------|
| Revenue | | | |
| Government of Canada | \$ 685,854 | \$ 488,696 | \$ 439,969 |
| Expenses | | | |
| Administration | 50,804 | 50,804 | 46,564 |
| Communications | – | – | 65,610 |
| Engagement | – | – | 28,213 |
| Legislative development | 373,750 | 176,035 | 88,501 |
| Organizational development | 261,300 | 261,857 | 211,081 |
| | 685,854 | 488,696 | 439,969 |
| Excess of revenue over expenses | \$ – | \$ – | \$ – |

First Nations Tax Commission

**Schedule 3 – First Nations Infrastructure Institution
Project Support**

(Unaudited)

| For the year ended March 31 | Financial plan | 2022 | 2021 |
|--|----------------|------------|--------------|
| Revenue | | | |
| Government of Canada | \$ 1,291,700 | \$ 941,704 | \$ 1,254,992 |
| Expenses | | | |
| Ad hoc project support | 208,000 | 83,085 | 334,545 |
| Administration | – | – | 60,592 |
| Capacity building | – | – | 30,625 |
| Communications | 167,500 | 58,294 | – |
| Engagement | 390,100 | 278,871 | 104,518 |
| Project support | 59,400 | 56,375 | – |
| Project development | – | – | 289,250 |
| Project development 1: CKSP | 175,500 | 135,351 | 211,487 |
| Project development 2: FNHA/Sts'ailes | 148,200 | 189,266 | 223,975 |
| Project development 3: AFNWA/Paqtnek | 143,000 | 140,462 | – |
| | 1,291,700 | 941,704 | 1,254,992 |
| Excess of revenue over expenses | \$ – | \$ – | \$ – |

First Nations Tax Commission

**Schedule 4 – First Nations FMA Institutions &
LAB National Meeting III Virtual (2021)**

(Unaudited)

| For the year ended March 31 | Financial plan | 2022 | 2021 |
|---|----------------|------------|------------|
| Revenue | | | |
| Government of Canada | \$ – | \$ 475,480 | \$ 252,607 |
| Expenses | | | |
| Administration and organization | – | 64,637 | – |
| DAM and video training development | – | 80,000 | – |
| Online outreach and security | – | – | 641 |
| Organizational coordination and FN database | – | – | 3,800 |
| Organizational technical and communications support | – | 149,693 | 10,910 |
| Portal | – | – | 7,805 |
| Project coordination and implementation | – | 29,042 | – |
| Video program equipment | – | 148,045 | 206,753 |
| Website | – | 4,063 | 18,412 |
| YouTube development & coordination | – | – | 4,286 |
| | – | 475,480 | 252,607 |
| Excess of revenue over expenses | \$ – | \$ – | \$ – |

First Nations Tax Commission

Schedule 5 – Own-Source Revenue in Indigenous Communities Initiative

(Unaudited)

| For the year ended March 31 | Financial plan | 2022 | 2021 |
|--|----------------|------------|------|
| Revenue | | | |
| Government of Canada | \$ 181,980 | \$ 141,025 | \$ – |
| Expenses | | | |
| Administration | 34,280 | 21,480 | – |
| Communications | 90,900 | 75,545 | – |
| Design of support program | 56,800 | 44,000 | – |
| | 181,980 | 141,025 | – |
| Excess of revenue over expenditures | \$ – | \$ – | \$ – |

First Nations Tax Commission

Schedule 6 – First Nations Leading the Way IV Virtual National Meeting 2022

(Unaudited)

| For the year ended March 31 | Financial plan | 2022 | 2021 |
|---|----------------|------------|------|
| Revenue | | | |
| Government of Canada | \$ 326,160 | \$ 326,160 | \$ – |
| Expenses | | | |
| Administration | 24,160 | 24,160 | – |
| Artwork and graphics | 10,000 | – | – |
| Audio visual | 20,000 | 21,924 | – |
| CRM | 10,000 | – | – |
| Event communications and marketing | 15,000 | 69,436 | – |
| French translation | 10,000 | 4,644 | – |
| Graphic recorder | 5,000 | 4,100 | – |
| Honoraria and gifts | 8,000 | 4,132 | – |
| Host organizations communications and consent | 120,000 | 120,000 | – |
| Online security | 2,000 | – | – |
| Production and platform services | 80,000 | 61,184 | – |
| Talent and entertainment costs | 12,000 | 10,125 | – |
| Video live streaming and capturing | 10,000 | 6,455 | – |
| | 326,160 | 326,160 | – |
| Excess of revenue over expenditures | \$ – | \$ – | \$ – |

First Nations Tax Commission

Schedule 7 – Fuel, Alcohol, Cannabis, Tobacco (FACT) Tax
(Unaudited)

| For the year ended March 31 | Financial plan | 2022 | 2021 |
|--|----------------|------------|------|
| Revenue | | | |
| Government of Canada | \$ 199,584 | \$ 199,584 | \$ – |
| Expenses | | | |
| Advice to the Minister and next steps | 69,000 | 69,000 | – |
| FACT working relationship | 22,200 | 22,200 | – |
| Finance Canada FACT engagement process | 93,600 | 93,600 | – |
| FNTC administration and participation | 14,784 | 14,784 | – |
| | 199,584 | 199,584 | – |
| Excess of revenue over expenditures | \$ – | \$ – | \$ – |

First Nations Tax Commission

Schedule 8 – Regional Support for First Nation Cannabis and Tobacco Jurisdiction
(Unaudited)

| For the year ended March 31 | Financial plan | 2022 | 2021 |
|--|----------------|------------|------|
| Revenue | | | |
| Government of Canada | \$ 175,716 | \$ 175,716 | \$ – |
| Expenses | | | |
| FNTC administration and participation | 13,016 | 13,016 | – |
| Institutional framework development | 13,300 | 13,300 | – |
| Proposal development | 46,400 | 46,400 | – |
| Provincial engagement | 28,500 | 28,500 | – |
| Research and advice to interested FNs and FNOs | 74,500 | 74,500 | – |
| | 175,716 | 175,716 | – |
| Excess of revenue over expenditures | \$ – | \$ – | \$ – |

First Nations Tax Commission

**Schedule 9 – Indigenous Cannabis and Tobacco Jurisdiction
First Nations Fiscal Relationship**

(Unaudited)

| For the year ended March 31 | Financial plan | 2022 | 2021 |
|---|----------------|-------------|-------------|
| Revenue | | | |
| Government of Canada | \$ – | \$ – | \$ 270,864 |
| Expenses | | | |
| Tobacco: | | | |
| Administration | – | – | 12,036 |
| Consolidation of Previous Work | – | – | 16,800 |
| First Nation Working Relationship and Proposals | – | – | 19,650 |
| Joint Working Group | – | – | 22,500 |
| Provincial Presentations and Pilots | – | – | 12,000 |
| Research | – | – | 79,500 |
| | – | – | 162,486 |
| Cannabis: | | | |
| Administration | – | – | 8,028 |
| Consolidation of Previous Work | – | – | 31,200 |
| First Nation Working Relationship and Proposals | – | – | 19,650 |
| Joint Working Group | – | – | 34,500 |
| Provincial Presentations and Pilots | – | – | 15,000 |
| | – | – | 108,378 |
| | – | – | 270,864 |
| Excess of revenue over expenditures | \$ – | \$ – | \$ – |


First Nations Tax Commission

**Schedule 10 – Tulo Centre of Indigenous Economics
COVID-19 Economic Recovery**

(Unaudited)

| For the year ended March 31 | Financial plan | 2022 | 2021 |
|--|----------------|-------------|-------------|
| Revenue | | | |
| Government of Canada | \$ – | \$ – | \$ 799,145 |
| Expenses | | | |
| Administrative support | – | – | 217,645 |
| Course conversion | – | – | 172,000 |
| Establish Tulo Centre distance capacity | – | – | 278,000 |
| Podcasts and explainer videos | – | – | 106,500 |
| Workshops | – | – | 25,000 |
| | – | – | 799,145 |
| Excess of revenue over expenditures | \$ – | \$ – | \$ – |

Corporate Governance



The FNTC is working to fill the institutional vacuum that has prevented First Nations from participating in the market economy and creating a national regulatory framework for First Nation tax systems that meets or exceeds the standards of provinces.

Commissioners

The FNTC consists of a Chief Commissioner (CC) —who also serves as Chief Executive Officer (CEO)—a Deputy Chief Commissioner (DCC), and eight other Commissioners, collectively supported by dedicated full-time staff, plus additional contracted professionals as needed.

On the recommendation of the Minister, the Governor in Council appoints nine of the ten Commissioners, consisting of:

- Chief Commissioner
- Deputy Chief Commissioner
- Three Commissioners who must be taxpayers using reserve lands—one for Commercial, one for Residential, and one for Utility purposes
- Four additional Commissioners

A tenth Commissioner is appointed by the Indigenous Law Centre, University of Saskatchewan (the ILC)—the appointing body prescribed by the *First Nations Tax Commissioner Appointment Regulations*.

When convened as the Commission, the Commissioners are responsible for reviewing and approving local revenue laws under the *First Nations Fiscal Management Act* (FMA) and providing advice to the Minister on the approval of by-laws under section 83 of the *Indian Act*.

Governance and Organization

In addition to presiding over the Commission, the Chief Commissioner chairs the Executive Management Committee. In his capacity as CEO, the Chief Commissioner also oversees the general governance and operation of the FNTC.

Under the general direction of the CEO, the Chief Operating Officer (COO) is responsible for planning and coordination of FNTC staff and operations, and management of collaboration with the FNTC's external partners, consultants and advisors.

The Chief Commissioner has established a number of committees—which may consist of some Commissioners only, or some Commissioners plus staff and/or other professionals as appropriate—to guide and support the FNTC's work. These include: an Executive Management Committee (CC/CEO, DCC, COO); a Management Committee (COO and Directors); an Audit Committee, as provided under s. 128(2) of the FMA (three Commissioners); a Section 83 Rates Committee (DCC and two Commissioners); and a *First Nations Gazette* Editorial Board.



C.T. (Manny) Jules
(Tk'emlúps te Secwepemc, BC)
Chief Commissioner and CEO



David Paul
(Tobique First Nation, NB)
Deputy Chief Commissioner



The Current Commissioners

(There is currently one vacancy on the Commission.)



Dr. Céline Auclair
(Gatineau, QC)
Commissioner



Terry Babin
(Canal Flats, BC)
ILC-Appointed
Commissioner



Leslie Brochu
(Little Shuswap Lake
Band, BC)
Residential Taxpayer
Commissioner



Ken Marsh
(Okotoks, AB)
Utility Taxpayer
Commissioner



William McCue
(Chippewas of Georgina Island
First Nation, ON)
Commissioner



Georjann Morriseau
(Fort William First Nation, ON)
Commissioner



Randolph Price
(North Vancouver, BC)
Commercial Taxpayer
Commissioner

Offices and Staff

As provided under section 26 of the FMA, the FNTC maintains its Head Office on the reserve lands of the Tk'emlúps te Secwepemc in British Columbia. It also maintains an office located on Algonquin Anishinabe traditional territory in the National Capital Region. This arrangement provides flexibility in the FNTC's outreach and accessibility for First Nations across Canada.

The FNTC is supported by a team of 27 full-time employees and contracted professionals dedicated to delivery of the functions and services detailed earlier. This arrangement ensures the FNTC has ready access to the best experts in critical disciplines such as law, dispute mediation, economic development, and policy research and analysis.

Institution Partners

In addition to the FNTC, the FMA established the First Nations Financial Management Board (FNFMB) and the First Nations Finance Authority (FNFA):

- **The FNFMB is a shared governance institution** that assists First Nations in strengthening their financial administration regimes—including the approval of First Nation financial administration laws—and provides independent certification to support borrowing from the FNFA, as well as First Nations economic and community development.
- **The FNFA is a non-profit corporation** that provides First Nation governments with access to affordable financing as well as investment and advisory services.

Once a First Nation has been added to the schedule of the FMA, it can access the services of any of the three FMA institutions. These institutions work together to improve the ability of First Nation governments to advance the fiscal and economic well-being of their communities, by providing participating First Nations with the kinds of modern fiscal management tools that are typically available to other governments.

Education and Accreditation Partners

The FNTC has established a partnership arrangement with the Tulo Centre of Indigenous Economics (the Tulo Centre) and Thompson Rivers University (TRU) to support university-accredited certificate programs and other training and workshops.

Incorporated on January 31, 2008, the Tulo Centre is a Canadian charitable organization whose mission is to assist interested First Nations in building legal and administrative frameworks that support markets on their lands. It delivers education programs and conducts research in the areas of First Nation public administration.

Glossary of Acronyms

Through the development of a competitive First Nation investment climate, economic growth can be a catalyst for First Nation self-reliance.



AFN—Assembly of First Nations

CC—Chief Commissioner (of FNTC)

CEO—Chief Executive Officer (of FNTC)

COO—Chief Operating Officer (of FNTC)

CRM—Customer Relationship Management

DCC—Deputy Chief Commissioner (of FNTC)

FACT—fuel, alcohol, cannabis and tobacco (tax)

FMA—*First Nations Fiscal Management Act*

FNFA—First Nations Finance Authority

FNFMB—First Nations Financial Management Board

FNG—*First Nations Gazette*

FNII—First Nations Infrastructure Institute

FNTC—First Nations Tax Commission

ILC—Indigenous Law Centre, University of Saskatchewan

ILTRS—Indigenous Land Title Registry System

IT—information technology

LAB—Lands Advisory Board

MOU—Memorandum of Understanding

OSR—own-source revenue

OSRICI—Own-Source Revenue in Indigenous Communities Initiative

QPAC—Queen's Printers Association of Canada

S. 83—section 83 of the *Indian Act*

TRU—Thompson Rivers University

Tulo Centre—Tulo Centre of Indigenous Economics

UNDRIP—*United Nations Declaration on the Rights of Indigenous Peoples*



IMAGES



Cover: Pika-uu (Basket)
Nuu-chah-nulth
Museum of Anthropology at UBC
A3147 a-b
Photographer: Jessica Bushey

Page 28: Container with Lid
Mi'kmaq
McCord Museum of Canadian History
M14099



Page 9: Basket
Tsilhqot'in
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FIRST NATIONS TAX COMMISSION
COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS

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