



## ABOUT THE COMMISSION

Established in 2005 following the passage of the First Nations Fiscal Management Act (FMA), the First Nations Tax Commission (FNTC) regulates, supports and advances property taxation on reserve lands. The FNTC supports the FMA framework through the development and implementation of First Nation taxation systems, expanding jurisdictions, fostering economic development, and promoting greater self-determination. Through these efforts, the FNTC contributes to the creation of the legal infrastructure necessary to enable First Nations to participate in the regional market economy and create a competitive investment climate on their lands.

### OUR ROLE

The purpose of FNTC goes beyond property tax and local revenues. In striving to build First Nation economies, the FNTC helps First Nations create the legal and administrative infrastructure necessary for markets to work on their lands. It helps First Nations to create a competitive investment climate, so they can use economic growth as a catalyst for greater self-reliance.

### WHAT WE DO

As a shared governance institution, the FNTC regulates, supports and advances First Nation taxation under the FMA and under section 83 of the *Indian Act*. It reviews and approves local revenue laws, supports capacity development, and provides research, advocacy and advisory services to advance First Nations jurisdiction. The FNTC provides a number of supportive services to First Nations implementing tax jurisdiction.

### FIRST NATION JURISDICTION

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.

### FUNCTIONS & SERVICES

- Law/by-law review
- Law development support
- Outreach
- Policy development and legislative affairs
- Education & capacity-building
- Registry and publication of laws
- Service agreement facilitation
- Dispute resolution support



## FIRST NATION ECONOMIC DEVELOPMENT

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-determination.

## FIRST NATION SUCCESS

Over 30% of First Nations throughout every region in Canada have established or are developing property tax jurisdiction using the FMA or section 83 of the *Indian Act*. Since 1990, First Nation property tax jurisdiction has generated nearly a \$1 billion in First Nation tax revenues. These revenues have been used to provide local services and build a significant amount of critical community infrastructure (healthcare facilities, administration buildings, and recreational centres) and economic infrastructure (roads, water and wastewater). As a result, tax collecting First Nations have facilitated nearly \$2 billion in investment which supports more employment and business development and increases tax revenues.



## Tulo Centre OF INDIGENOUS ECONOMICS

FNTC maintains a strong emphasis on rebuilding fiscal, economic and management capacity for First Nations and their governments and institutions through their capacity development programs. Tulo, established in 2008 through a partnership with FNTC and Thompson Rivers University, works with Indigenous groups across Canada and around the world to improve First Nation people's capacity, momentum, and economic reality.

[tulo.ca](http://tulo.ca)



## First Nations Gazette

FNTC operates the First Nations Gazette to publish, and provide free access to all FMA sample laws, standards and regulations. Launched in 1997, the First Nations Gazette has established itself as the largest single source of publicly available First Nations legislation in Canada. The Gazette includes First Nation laws, s.83 by-laws and notices related to taxation, and now accounts for more than 10,000 documents relevant to First Nation legislation.

[fng.ca](http://fng.ca)

