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**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ First Nation**

**Draft Work Plan**

**[Note to First Nation: This sample work plan is for a Business Activity Tax Law made under subparagraph 5(1)(a)(iv) of the Act, namely:**

* **First Nation Accommodation Operator Tax Law, 20\_\_;**
* **First Nation Occupancy Business Activity Tax Law, 20\_\_ (Manitoba);**
* **First Nation Well Drilling Business Activity Tax Law, 20\_\_; or**
* **First Nation Quarry Operations Tax Law, 20\_\_].**

This draft Work Plan sets out the tasks necessary to develop a typical First Nation business activity tax law.

1. **Development of First Nation Business Activity Tax Law**

| **Task** | **Activities** | **Who** | **Timetable**  [estimated date expected] | **Comments** |
| --- | --- | --- | --- | --- |
| 1. Determine team for business activity tax law implementation | * FN and FNTC identify their contact persons for law development. | * FN * FNTC | * Month 1 |  |
| 1. FN confirmation of legal counsel | * FN to confirm legal counsel for law development and send contact info to FNTC | * FN | * Month 1 |  |
| 1. Information sessions or consultation with potential taxpayers or membership | * FN develops presentation. FNTC can offer presentation templates and technical support. * FN to determine suitable date for presentation. | * FN (FNTC) | * Month 1 or after law developed and before notification. | * Optional |
| 1. Development of business activity tax law | * 1st draft of Proposed Law * FN review of FNTC comments and 2nd draft * Final Proposed Law submitted to Chief & Council * FN BCR approval of proposed law | * FN (legal) FNTC * FN (legal) * FN (legal) * Chief & Council | * Months 1-3 | * Once FN legal is confirmed, drafting depends on pace of legal counsel (typically 2-3 months) * Law development grant may be available. |
| 1. FMA Representation and Notification Period | * Preparation of Section 6 notice. * Notice mailed or emailed to FNTC (FNTC Registrar) * Notice posted in a public place. * Notice published in the [*First Nations Gazette*](http://www.fng.ca) * Distributing copies of the law when requested. * Sending copy of proposed law to FNTC. * Retaining any written representations made to FN concerning the law and representation process (includes emails). * If a public meeting is held, noting any oral representations made at a public meeting concerning the proposed law. | * FN and FNTC * FN (legal) * FN | * Months 4-5 | * Law notification is a requirement under the FMA. FNTC has developed a one-page sample notice (sample section 6 notice). It describes the law and invites individuals to comment on the law. It also contains contact information. If the First Nation chooses to hold a public meeting, the notice would provide the date and location of the public meeting. * FNTC can provide a sample representation plan to facilitate representation and notification activities. * Section 6 notice period is a minimum of 45 days. * If a First Nation has an existing tax base additional notification is required (e.g., notice published in newspaper, FN website, or in a newsletter). * Deliver the section 6 notice to each business located on reserve that will be subject to the tax. |
| 1. FN approval and Submission of Law (after representation period) | * Consideration of representations (if any). * Chief & Council approval of law. * Invitation of further representation to the FNTC under s.7 (*if written representations are made*). * Confirmation letter under s.8 that FMA requirements have been met. * Submission of law to FNTC Registrar. | * Chief & Council * Chief & Council * FN * FN * FN | * Month 5 | * FNTC has a sample s.7 letter. * FNTC has a sample s.8 letter. |
| 1. FNTC Review and approval consideration | * Reviews law and s.7 representations, if any. * Approves compliance with legislative framework. * Law comes into force the later of the day after FNTC approval, or date set by the First Nation. | * FNTC | * If FN receives representations, FNTC must allow 30 days for further representations. |  |