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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.
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