[FIRST NATION LETTERHEAD]

First Nations Tax Commission [insert date]

321 – 345 Chief Alex Thomas Way

Kamloops, BC V2H 1H1

**Re: Submission of Information Required under Section 8** **of the FMA**

The Council of the \_\_\_\_\_\_\_ (the “Council”) enacted the *[insert name]* *First Nation [insert name of Law] Service Tax Law, 20\_\_*on [insert date] (the “Law”). I confirm that the Law was made in accordance with the *First Nations Fiscal Management Act* (“FMA”) requirements, and I provide the following confirmations and information:

1. **Description of the lands, interests or rights subject to the Law**

a) The Law applies to the [insert name of reserve(s)] Reserve, IR# \_\_\_\_, located [insert general description or civic address].

b) The Law applies to the entire Reserve [or that portion generally described as \_\_\_\_ and as shown outlined on the map enclosed with this letter].

c) The Law applies to all interests in the reserve lands, which includes any estate, right or interest of any nature in or to the lands, including any right to occupy, possess or use the lands. [*Note to First Nation: If located in Quebec, revise this section to reflect taxation of rights in land.*]

1. **Services**

a) [*Note to First Nation: If no services are provided, revise to indicate that no services are currently provided.*] The following services are currently provided from local revenues: [list each service].

b) [*Note to First Nation: Indicate the service to be funded by the service tax.]* The following services will be provided from the service tax local revenues: [describe service].

c) [*Note to First Nation: If no service agreement is being negotiated, revise to indicate that no service agreement is currently being negotiated.*] The First Nation is currently negotiating the following service agreements that will be funded from local revenues: [list the nature of each agreement and the proposed parties to the agreement].

1. **Notices**

The Council has, at least 45 days before making the Law,

* 1. Published a notice containing the information required under section 6(3) of the FMA in the *First Nations Gazette*. The notice was published on [insert date].
  2. Posted a notice containing the information required under section 6(3) of the FMA in a public place on the reserve lands of the First Nation. The notice was posted at [describe location] on [insert date].
  3. Sent a notice containing the information required under section 6(3) of the FMA to the Commission. The notice was sent by [mail/email] on [insert date].
  4. [*Note to First Nation: Delete if not applicable because there are no taxpayers or other persons on the reserve who will be subject to the tax. If applicable, select the one that was used and delete the others.*] The Council has complied with subsection 5.1 of the *Standards Respecting Notices Relating to Local Revenue Laws, 2018*, and has published the section 6 notice in the following additional way: in the \_\_\_\_\_\_\_\_ local newspaper OR in a prominent place on the First Nation’s website OR in the \_\_\_\_\_\_ newsletter delivered to each taxpayer. The additional notice was published/provided on [insert date].
  5. The Council has complied with subsections 5.3 to 5.6 of the *Standards Respecting Notices Relating to Local Revenue Laws, 2018* by [*Note to First Nation: Select the one that was used and delete the others.*]
* In the section 6 notice, stating that a description of the key elements of the proposed Law may be viewed on the First Nation’s website and publishing this information on the First Nation’s website before the first day of the section 6 notice period. The description was published on the website on [insert date].
* In the section 6 notice, stating the time and place of an open house at which representatives of the First Nation would provide information respecting the proposed Law and holding the open house during the section 6 notice period. The open house was held on [insert date].
* In the section 6 notice, stating the time and place of a public meeting at which the council of the First Nation would review the proposed Law and holding the public meeting during the section 6 notice period. The public meeting was held on [insert date].
* Delivering the section 6 notice to each taxpayer on the reserve before the first day of the section 6 notice period. All notices were delivered on or before [insert date].

A copy of the form of notice given is enclosed with this letter.

The notice period provided by the section 6 notice was not less than 45 days, ending on \_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_.

1. **Consultations and Written Representations**

a) **[*Note to First Nation: Delete if not applicable.*]** The Council undertook the following consultation respecting the Law: [insert a description of the consultation, the persons or groups consulted and the dates of the consultation, if any.]

b) The Council received [insert #] written representations respecting the proposed Law. Council considered all written representations at a Council meeting on [insert date].

c) The Council has, as required under section 7 of the FMA, provided a copy of the Law to all persons who made written representations to Council under section 6(3)(c) of the FMA and invited those persons to make written representations to the Commission within 30 days of receiving the notice. The notice was dated \_\_\_\_\_\_\_, 20\_\_ and was sent to the following persons: [insert name of each recipient or attach a list.]

A copy of the notice given is enclosed with this letter.

1. **Evidence Law Duly Made**

I enclose a copy of the Law, originally signed and dated by a quorum of Council, as evidence that the Law was duly made by Council.

I hereby certify [or swear] that I have been duly authorized by Council to confirm the matters set out in this letter and that above information is true and complete.

Dated this \_\_\_ day of \_\_\_\_\_\_\_\_\_, 20\_\_.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature

Name and title: