

## **Memorandum of Understanding (MOU)**

**between the**

**Union of Ontario Indians**

**and**

**the First Nations Tax Commission**

**Whereas** the Union of Ontario Indians was formed in 1949 to advance the collective political aspirations of its member communities for title, rights and jurisdiction;

**Whereas** the Union of Ontario Indians has facilitated the exercise of the inherent jurisdiction of the Anishinabek First Nations;

**Whereas** the Union of Ontario Indians has begun to work with its member communities and the government of Ontario to explore options to follow through with Anishinabek Nation resolution 2015-18 to develop a plan to create a gasoline and tobacco Tax Compact;

**Whereas** the First Nations Tax Commission (FNTC) is a national Indigenous institution established under the *First Nations Fiscal Management Act* (FMA) that has helped First Nations implement and maximize the benefits from their tax jurisdiction for 30 years;

**Whereas** FNTC has supported the development of many tax jurisdictions with three (3) pieces of federal legislation and two (2) pieces of provincial legislation and;

**Whereas** the FNTC and the Union of Ontario Indians have developed an attached work plan to develop and implement tobacco tax jurisdiction for interested Union of Ontario Indians member First Nations;

**Therefore the parties agree:**

1. The term of this MOU shall be for a period of two years after the date set out below unless terminated by either party with thirty days written notice to the other. This MOU may be extended by mutual agreement of the parties
2. To work together to advance the following objectives:
  - a. Create a draft implementation framework for the exercise of First Nation tobacco tax jurisdiction for interested Union of Ontario Indians member First Nations.
  - b. Identify elements of a Tobacco and gasoline compact with Ontario;
  - c. Identify elements of tobacco and gasoline tax revenue sharing.
3. To work together to develop a draft funding proposal based on First Nation tobacco tax jurisdiction work plan attached as Appendix "A" to advance the above objectives

4. Subject to funding proposal approval, to work together to implement the tobacco tax jurisdiction work plan which would include:
  - a. A jointly developed tobacco tax jurisdiction proposal for presentation to interested First Nations and Ontario;
  - b. Support for discussions about the proposal with interested First Nations and Ontario;
  - c. A final proposal based on these discussions and development work on legislative drafting instructions enabling Ontario to vacate its tobacco tax room for First Nation tobacco tax jurisdiction;
  - d. Design and development of sample First Nation legislation and regulations for interested First Nations to implement inherent tobacco tax jurisdiction;
  - e. Support for communications and law development with First Nations interested in tobacco tax jurisdiction;
  - f. Development of administrative proposals for revenue collection and regulation for interested First Nations and Ontario;
  - g. Building administrative capacity to implement, support and regulate tobacco tax jurisdiction for interested First Nations; and
  - h. Monitoring the system and making adjustments to the legal and administrative systems as necessary.
5. Work together on other agreed upon proposals related to tobacco tax jurisdiction for interested First Nations;
6. Meet periodically to implement this MOU and to identify other opportunities for cooperation;
7. Each party will be responsible for its own costs in regards to implementation of this MOU;
8. Both parties must agree in regards to the release to any third party of any information related to the activities or products created as a result of this MOU;
9. The contact person and contact information for the UOI Shall be:

Jason Laronde  
Director, Lands & Resources  
[jason.laronde@anishinabek.ca](mailto:jason.laronde@anishinabek.ca)  
(705)497-9127 ext. 2263

10. The contact person and contact information for the FNTC shall be:

Robert Beaudry  
Senior Tax Advisor, FNTC  
[rbeaudry@fntc.ca](mailto:rbeaudry@fntc.ca)  
(613)789-5000

This agreement can be amended with the agreement of both parties.

The MOU comes into effect upon the date of the duly authorized execution of the agreement by the Union of Ontario Indians and the FNTC.

Signed this 4<sup>th</sup> day of April 2017

  
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Gary Dokis, COO, Union of Ontario Indians

  
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Clarence T. Jules, Chief Commissioner, FNTC