

# Memorandum of Understanding



*The Canadian Energy Pipeline Association  
and  
The First Nations Tax Commission*



Whereas First Nations led an initiative for the creation of national First Nations' institutions to assist First Nations to expand their economies through the exercise of local revenue jurisdiction on reserve lands; and

Whereas the First Nations Tax Commission (FNTC) is a First Nations' institution established under the *First Nations Fiscal Management Act* (FNFMA); and

Whereas the mandate of the FNTC as set out in the FMA includes: ensuring the integrity of the system of First Nations' real property taxation; assisting First Nations in the exercise of their jurisdiction over real property taxation; building capacity in First Nations to administer their taxation systems; promoting a transparent First Nations' real property taxation regime; and promoting understanding of the real property taxation system of First Nations; and

Whereas the Canadian Energy Pipeline Association (CEPA) is the voice of Canada's energy pipeline industry, mandated to promote greater understanding of the important role played by pipeline companies in the Canadian economy, and to establish the pipeline industry as leaders in operational and environmental stewardship; and

Whereas CEPA is dedicated to ensuring a strong and viable transmission pipeline industry in Canada in a manner that emphasizes public safety and pipeline integrity, social and environmental stewardship, and cost competitiveness; and

Whereas the FNTC and the CEPA will continue to foster and encourage an effective working relationship between the respective organizations on real property taxation issues, improved communications, and the creation of a better understanding of the issues facing the pipeline industry and First Nation tax authorities.

Now therefore the parties agree that the established working relationship between the Indian Taxation Advisory Board and CEPA regarding First Nation real property taxation jurisdictions will be continued by the FNTC and CEPA; and

Further, that the parties and their officials will meet from time to time to maintain open communications, discuss matters of mutual concern and identify initiatives which may be undertaken cooperatively.

Signed this 26<sup>th</sup> day of March, 2014



  
Brenda Kenny, President



First Nations Tax Commission  
Commission de la fiscalité des premières nations

  
Chief Commissioner C.T. (Manny) Jules