

**STANDARDS FOR  
FIRST NATION DELEGATION LAWS**

**PART I  
PREAMBLE**

WHEREAS:

- A. Section 35 of the *First Nations Fiscal Management Act* gives the First Nations Tax Commission the authority to establish standards respecting the form and content of First Nation local revenue laws enacted under subsection 5(1) of the Act;
- B. Standards are established by the Commission to further the policy objectives of the Commission and the Act, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues; and
- C. Section 31 of the Act requires the Commission to review every local revenue law and subsection 5(2) of the Act provides that such a law has no force and effect until it is reviewed and approved by the Commission.

**PART II  
PURPOSE**

These Standards set out the requirements that must be met for First Nation delegation laws enacted under paragraph 5(1)(f) of the Act. These Standards are used by the Commission in its review and approval of First Nations' local revenue laws, pursuant to section 31 of the Act. The requirements established in these Standards are in addition to those requirements set out in the Act.

The Commission recognizes that each First Nation's property taxation system operates within the broader context of its fiscal relationships with other governments. These Standards are intended to support a more comprehensive First Nation fiscal framework within Canada.

**PART III  
AUTHORITY AND PUBLICATION**

These Standards are established under subsection 35(1) of the Act and are published in the *First Nations Gazette* as required by subsection 34(1) of the Act.

**PART IV  
APPLICATION**

These Standards apply to every delegation law submitted to the Commission for approval under the Act.

**PART V  
DEFINITIONS**

In these Standards:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“Commission” means the First Nations Tax Commission established under the Act;

“Council” has the meaning given to that term in the Act;

“delegate” means the person or body to whom a Council delegates its law-making powers under a Law;

“First Nation” means a band named in the schedule to the Act; and

“Law” means a delegation law enacted under paragraph 5(1)(f) of the Act.

Except as otherwise provided in these Standards, words and expressions used in these Standards have the same

meaning as in the Act.

## **PART VI STANDARDS**

### **1. Delegation of Law-making Powers to Delegate**

The Law must

- (a) state the full legal name of the delegate and its civic address; and
- (b) specify each law-making power delegated to the delegate under the Law, including by reference to each specific law-making provision in the Act that is delegated.

### **2. Administration under Delegated Laws**

The Law must include a statement reflecting that the First Nation and the delegate have entered into an agreement respecting those aspects of the First Nation's taxation system that will be administered by the delegate.

### **3. Law to Specify Restrictions and Requirements**

3.1 Where the Council wishes to impose any restrictions or requirements on the delegate's exercise of the delegated powers, those restrictions and requirements must be set out in the Law.

3.2 The Law

- (a) must not require the delegate to obtain the approval of the Council before making a law under its delegated authority; and
- (b) may require the delegate to provide a copy of a proposed law to the First Nation for review and comment before making a law under its delegated authority.

### **4. Compliance with Legal Requirements**

The Law must require the delegate to exercise its delegated powers in accordance with

- (a) the Act;
- (b) all Commission standards and procedures established under section 35 of the Act;
- (c) the requirements and limitations set out in the Law; and
- (d) the requirements of other applicable enactments.

### **5. No Further Delegation**

The Law must provide that the delegate must not delegate the powers given to the delegate under the Law.

### **6. Duration of Delegation**

If the Council wishes to delegate its law-making authority for a specific time period, the Law must specify the date on which the delegation under the Law will cease to have effect.

## **PART VII COMING INTO FORCE**

These Standards are established and in effect as of October 6, 2011.

## **PART VIII ENQUIRIES**

All enquiries respecting these Standards should be directed to:

First Nations Tax Commission  
321 – 345 Chief Alex Thomas Way  
Kamloops, BC V2H 1H1  
Telephone: (250) 828-9857