
FIRST NATION
ACCOMMODATION OPERATOR TAX LAW, 20__

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests in reserve lands, including the taxation of business activities on reserve lands;

B. The Council of the _____ First Nation deems it to be in the best interests of the First Nation to levy a business activity tax on persons providing accommodation on the reserve for consideration; and

C. The Council of the _____ First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the _____ First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the _____ *First Nation Accommodation Operator Tax Law*, 20__.

PART II DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

“accommodation” means lodging that is referenced in subsection 10(1) and not excluded under subsection 10(2);

“accommodation tax” or “tax” means a tax imposed, levied, assessed or assessable under this Law and all penalties, interest and costs added to taxes as provided in this Law;

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

[Note to First Nation: If the First Nation is located in British Columbia, consider including references to the Civil Resolution Tribunal in sections 23 and 25 as indicated to enable recovery of unpaid taxes using this tribunal. If the references are included, the following additional definition is required: “civil resolution tribunal” means the civil resolution tribunal established under the *Civil Resolution Tribunal Act*, S.B.C. 2012, c. 25;”.]

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

“First Nation” means the _____ First Nation, being a band named in the schedule to the Act;

“First Nation Entity” means

(a) a corporation in which the First Nation beneficially owns, directly or indirectly, shares

(i) having not less than fifty percent (50%) of the votes that could be cast at an annual meeting of the shareholders of the corporation, or

(ii) having not less than fifty percent (50%) of the fair market value of all of the issued shares of the capital stock of the corporation; or

(b) a partnership in which the First Nation beneficially owns, directly or indirectly,

(i) not less than fifty percent (50%) of all voting rights of the partnership, or

(ii) interests in the partnership having not less than fifty percent (50%) of the fair market value of all of the interests in the partnership; **[Note to First Nation: Include this definition only if including the corresponding exemption in section 8. Note that the definition can be modified if the First Nation only wants to exempt First Nation corporations and not partnerships. First Nations can also increase the required shareholding or partnership ownership share.]**

“gross revenues” means the total revenues derived from the sale of accommodation, determined in accordance with Part V;

“interest”, in relation to reserve lands, means any estate, right or interest of any nature in or to the lands, including any right to occupy, possess or use the lands, but does not include title to the lands that is held by His Majesty; **[Note to First Nation: If located in Quebec, contact the FNFC to discuss changes required to reflect Quebec as a civil law jurisdiction.]**

“Notice of Tax Reassessment” means a notice containing the information set out in Schedule II;

“online accommodation platform” means an online marketplace that enables or facilitates transactions in relation to accommodation, but does not include online classified advertising or a listing service that does not collect payment for the accommodation on behalf of the person offering the accommodation; **[Note to First Nation: Include this definition only if including the corresponding exemption in section 8.]**

“operator” means a person, other than a tourism agent, who sells, provides, or offers to sell accommodation on the reserve;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“Request for Information” means a request containing the information set out in Schedule III;

“reporting period” means a six-month period, from January 1 to June 30, or from July 1 to December 31, respecting which an operator must deliver a Return to the First Nation and pay all tax owing for that period;

[Note to First Nation: The Law can change the definition of “reporting period” to set a different length of the reporting period, provided it is at least once a year and not more than four times a year. The Law could also enable the tax administrator to set the reporting period provided that each period is at least three months.]

“reserve” means a reserve of the First Nation within the meaning of the *Indian Act*;

“Return” means a form containing the information set out in Schedule I;

“tax administrator” means the person appointed under subsection 3(1) for the purposes of this Law;

“tax rate” means the tax rate set out in subsection 6(2);

“Taxation Law” means the _____ *First Nation Property Taxation Law, 20__*; and

“tourism agent” means a person who

(a) purchases accommodation from an operator, and

(b) for payment, makes all or any part of that accommodation available for use by one or more persons as part of a tourism service.

(2) For greater certainty, an interest, in relation to reserve lands, includes improvements.

(3) Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Taxation Law.

(4) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 7(1)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to oversee the administration and enforcement of this Law.

[Note to First Nation: The following wording may be used for subsection (1): The person appointed as the tax administrator under the Taxation Law, is appointed as the tax administrator under this Law.]

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and such other duties assigned to the tax administrator by the First Nation from time to time.

(3) The tax administrator may, with the consent of [insert title], assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

Revenues and Expenditures

4. Accommodation taxes collected by the First Nation must be placed in the local revenue account of

the First Nation and expended only in accordance with an expenditure law enacted by the First Nation under paragraph 5(1)(b) of the Act, or in accordance with section 13.1 of the Act.

PART IV TAX LIABILITY AND LEVY

Application of Law

5. This Law applies to all operators and every operator is subject to an accommodation tax in accordance with this Law.

Tax Levy and Rate

[Note to First Nation: Refer to the *Standards for First Nation Accommodation Operator Business Activity Tax Laws, 2017*, for rate-setting parameters.]

6.(1) An accommodation tax is hereby levied and imposed on every operator's use and occupation of the reserve for the provision of accommodation and must be paid by the operator in accordance with this Law.

(2) Every operator must pay to the First Nation an accommodation tax at the rate of ___ percent (_%) of the operator's gross revenues during each reporting period.

Tax Liability

7.(1) A person on whom a tax is levied under this Law is liable for the tax even if

(a) that person is also liable to pay taxes under other property taxation laws of the First Nation; or

(b) that person is exempt from taxes under other property taxation laws enacted by the First Nation.

(2) Where there is more than one person comprising an operator, each person is jointly and severally liable to the First Nation for all accommodation taxes levied under this Law in respect of that operator.

(3) Accommodation taxes are due and payable under this Law notwithstanding a complaint or any proceeding initiated or remedy sought respecting an operator's liability for taxes under this Law.

Exemptions

[Note to First Nation: These exemptions are optional.]

8.(1) Despite section 6, an operator is exempt from the accommodation tax where the operator

(a) offers a total of not more than four (4) units of accommodation on the reserve, whether or not at the same location; **[Note to First Nation: The number of units can be less than four but not more.]**

(b) has annual gross revenues from the sale of accommodation on the reserve of _____ dollars (\$ _____) or less **[and does not list the accommodation on an online accommodation platform];** or **[Note to First Nation: The First Nation may choose to include the qualifying language respecting online accommodation platforms.]**

(c) is a First Nation Entity.

(2) Section 11 does not apply to an operator that is exempt from the accommodation tax under subsection (1).

PART V DETERMINATION OF GROSS REVENUES

Determination of Gross Revenues

9.(1) For the purposes of this Law, an operator's gross revenues are equal to the total consideration received by the operator from the sale of accommodation.

(2) Without limiting subsection (1), gross revenues include consideration in money and the value of services or property rendered in return for the accommodation provided.

(3) For clarity, the total consideration received by an operator does not include any taxes or other levies on the sale of accommodation.

(4) Despite subsection (1), if accommodation is sold as part of a combination of accommodation, meals and other services sold for a single price, the consideration for the accommodation is the fair market value reasonably attributed to the sale of the accommodation alone.

(5) If any portion of the consideration received for accommodation is other than money, the consideration is the amount

(a) of similar accommodation sold or available for sale to another person by the same operator on the day or days the purchaser occupied the accommodation; or

(b) that is the fair market value reasonably attributable to the accommodation.

(6) If the tax administrator is of the opinion that the consideration attributed to accommodation under subsection (4) or paragraph (5)(b) does not represent the fair market value of the accommodation, the tax administrator may determine the fair market value for the purpose of determining the operator's gross revenues.

Inclusions and Exclusions from Gross Revenues

[Note to First Nation: The First Nation can choose what lodging types to include for the purposes of this Law, provided that hotels, motels and resorts are included. The exclusion from gross revenues set out in paragraph (2)(a) must be included in the Law. The exclusion from gross revenues set out in paragraph (2)(b) may be included and the First Nation can set the threshold amounts that will apply. The First Nation is not required to include the qualifying language respecting online accommodation platforms.]

10.(1) Gross revenues includes revenues from the sale of lodging in a hotel, a motel, and a resort.

(2) Despite subsection (1), gross revenues do not include revenues from the sale of

(a) accommodation that is occupied continuously by the same individual for a period of twenty-seven (27) days or more; and

(b) accommodation that is not listed on an online accommodation platform and for which the sale price for the accommodation is ____ dollars (\$ __) or less per day, or _____ dollars (\$ __) or less per week.

PART VI

RETURNS, PAYMENT AND REASSESSMENTS

Returns and Payment

11.(1) Every operator must, within thirty (30) days after the end of each reporting period,

(a) complete and deliver to the First Nation a Return for that reporting period; and

(b) pay to the First Nation all taxes owing during that reporting period.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque or electronic transfer, where arranged with the First Nation.

(3) Payment of taxes made by cheque must be made payable to the _____ First Nation.

Return Requirements

12. A Return

- (a) must be dated and certified as complete and correct by the operator, or where the operator is a corporation, by a person with personal knowledge of the matters certified and actual authority to certify the Return on behalf of the operator; and
- (b) must be completed and delivered to the First Nation, whether or not the operator received revenues from the sale of accommodation during the reporting period.

Tax Reassessment

13.(1) The tax administrator must review every Return received under this Law.

(2) The tax administrator must make a tax assessment and deliver a Notice of Tax Reassessment to an operator in any case where the tax administrator determines that

- (a) the gross revenues indicated on a Return is not correct;
- (b) the consideration attributed to accommodation under subsection 9(4) or paragraph 9(5)(b) does not represent the fair market value of the accommodation;
- (c) revenues from the sale of accommodation have been improperly excluded from the determination of gross revenues;
- (d) an operator has failed to deliver a Return;
- (e) an operator delivered a Return with an error or omission; or
- (f) for any reason an operator has not paid the correct amount of tax.

(3) A Notice of Tax Reassessment must set out the amount of accommodation tax payable in respect of the reporting period and

- (a) set out the amount of tax due and owing by the operator, including penalties and interest, if applicable; or
- (b) set out the amount of an overpayment of tax by the operator.

(4) Where a Notice of Tax Reassessment indicates that an operator has made an overpayment of taxes, the tax administrator must refund the excess taxes paid, including interest on the amount overpaid, calculated in accordance with subsection (8).

(5) As an exception to subsection (4), if further taxes payable by the operator are due or accruing due, the tax administrator may apply the amount of the overpayment to those taxes, provided notice is given to the operator.

(6) The delivery of a Notice of Tax Reassessment by the tax administrator constitutes a statement of and demand for payment of the taxes where taxes are owing.

(7) Where a Notice of Tax Reassessment provides that taxes are due and owing by an operator, the taxes are due and payable immediately, and unpaid amounts must bear interest and penalties in accordance with this Law.

(8) Where an operator is entitled to be refunded an amount of taxes paid, the tax administrator must pay the person interest as follows:

- (a) interest accrues from the date that the taxes were originally paid to the First Nation;
- (b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest will not be compounded; and

- (d) interest stops running on the earliest of the day payment of the money owed is mailed, delivered or actually received by the person to whom it is owed.

PART VII

RECORDS, RECEIPTS, INFORMATION AND INSPECTIONS

Record of Taxes Levied

14. The tax administrator must keep the following records in respect of the administration of this Law:

- (a) all taxes levied;
- (b) all Returns received;
- (c) all tax payments made and receipts issued;
- (d) all Notices of Tax Reassessment issued;
- (e) all refunds paid; and
- (f) all enforcement proceedings taken.

Receipts for Payments

15. On receipt of a payment of taxes, the tax administrator must issue a receipt to the operator.

Operator Records

16.(1) An operator must maintain accurate and complete books of account and other records containing all the information necessary to enable the First Nation to determine the gross revenues of the operator and any other information required to determine the taxes payable under this Law in each reporting period.

(2) An operator must make the documents referred to in subsection (1) available to the First Nation on request, and allow the First Nation to take copies and extracts as necessary to determine whether an operator is in compliance with this Law and to determine the amount of accommodation tax payable by the operator.

Requests for Information

17.(1) The tax administrator may deliver a Request for Information to any person, including a current or former operator or other person who may have information relevant to the administration of this Law, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information, including the production of records, for any purpose related to the administration or enforcement of this Law.

(2) The tax administrator is not bound by the information provided under subsection 16(2) or subsection (1) and may, where the operator

- (a) does not keep adequate records for the purposes of this Law,
- (b) fails or refuses to produce records on the request of the tax administrator, or
- (c) alleges that the operator's records have been destroyed,

make his or her own determination of the tax payable by the operator.

Inspections

18.(1) A person authorized by the First Nation may, during normal business hours, enter onto an interest in reserve lands to

- (a) determine whether or not
 - (i) a person is an operator,
 - (ii) the person is engaged in the sale of accommodation, or

(iii) this Law is being and has been complied with; and

(b) inspect, audit and examine books of account and records related to the sale of accommodation on the reserve.

(2) As part of an inspection under this section, the operator must give access to the books of accounts and other records required to be kept by this Law, and allow the First Nation to take copies and extracts as necessary, and the operator must, on request, furnish every facility and assistance required for the entry and examination.

PART VIII

PENALTIES, INTEREST AND ENFORCEMENT

Penalty

19. If all or part of the taxes are not paid when due as required under this Law, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

20. If all or any portion of the taxes are not paid when due as required under this Law, the unpaid portion accrues interest at fifteen percent (15%) per year until paid or recovered, and accrued interest is, for all purposes, deemed to be part of the taxes.

Penalty and Interest May Be Waived

21.(1) Where an operator has, within the required time,

(a) delivered a completed Return under section 11, and

(b) made payment of accommodation taxes to the First Nation in accordance with the Return,

Council may in its sole discretion, where it determines that the operator's failure to pay the full amount of accommodation taxes owing was due to an error made in good faith by the operator, direct the tax administrator that a penalty under section 19 must not be added to unpaid taxes and interest under section 20 must not accrue, provided the outstanding taxes owing are paid in accordance with subsection (2).

(2) Where Council has determined under subsection (1) that penalties and interest will not be assessed against the operator, the operator must pay all amounts owing, as provided in the Notice of Tax Reassessment, within __ days of the date of the Notice, after which time a penalty and interest must be levied on amounts remaining unpaid in accordance with this Law.

Application of Taxes Paid

22. The tax administrator must credit payments for taxes first to unpaid taxes from previous reporting periods, with taxes imposed earlier being discharged before taxes imposed later, and second, to unpaid taxes for the current reporting period.

Tax Collection and Enforcement

[Note to First Nation: If the First Nation is located in British Columbia, consider including the following alternate wording for subsection (1) to enable the collection of unpaid taxes using the Civil Resolution Tribunal: (1) Taxes levied under this Law are a debt owed to the First Nation by the operator that is recoverable by the First Nation in any court of competent jurisdiction, in a proceeding before the civil resolution tribunal, or in any manner permitted by law.]

23.(1) Taxes levied under this Law are a debt owed to the First Nation by the operator that is recoverable by the First Nation in a court of competent jurisdiction or in any manner permitted by law.

[Note to First Nation: If the First Nation has a property taxation law, this clause could be inserted

instead of the above subsection (1), and subsection (4) and Schedule V should be deleted:

(1) Taxes levied under this Law are a debt owed to the First Nation by the operator, recoverable by the First Nation in any court of competent jurisdiction [**Note to First Nation: If the First Nation is located in British Columbia, consider adding “or in a proceeding before the civil resolution tribunal,”.**] and may also be recovered by any other method authorized under the Taxation Law or other applicable laws, and for this purpose Parts XIII, XIV, XV and XVI [**Note to First Nation: Confirm these Parts accurately refer to the collection and enforcement provisions in the First Nation’s Taxation Law**] of that law apply to the collection and enforcement of unpaid accommodation taxes, including with respect to the recovery of the costs of enforcement incurred by the First Nation.]

(2) The use of one method of collection and enforcement does not prevent seeking recovery by one or more other methods.

(3) A copy of the Notice of Tax Reassessment that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person’s debt for the taxes.

(4) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes are

(a) recoverable by the First Nation as set out in Schedule V; and

(b) payable by the operator as unpaid taxes.

PART IX

COMPLAINTS TO TAX ADMINISTRATOR

Complaints to Tax Administrator

24.(1) An operator may deliver a complaint to the tax administrator respecting an alleged error or omission in a Notice of Tax Reassessment delivered to that operator.

(2) A complaint under this section must

(a) be in the form set out in Schedule IV;

(b) be delivered to the tax administrator within thirty (30) days after receipt of a Notice of Tax Reassessment; and

(c) include any reasons in support of the complaint.

(3) Within twenty-one (21) days after receipt of a complaint, the tax administrator must review the matter and attempt to resolve the complaint.

(4) If the tax administrator concludes that there was an error or omission in the Notice of Tax Reassessment, the tax administrator must mail an amended Notice of Tax Reassessment correcting the error or omission, and subsections 13(3) to (8) apply to that Notice.

(5) The tax administrator must advise Council of each complaint received under this section, including the nature of the complaint and the resolution of the complaint, if any.

PART X

GENERAL PROVISIONS

Disclosure of Information

25.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before a tribunal having jurisdiction [**Note to First Nation: Add “including the civil resolution tribunal,” if this change was made above.**] or a court of law; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of an operator confidential information relating to the interest in reserve lands if the disclosure has been authorized in writing by the operator.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the operator in writing referred to in that subsection.

Disclosure for Research Purposes

26. Despite section 25,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where

(i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

27. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a determination made by the First Nation or the tax administrator;

(b) an error or omission in a Notice of Tax Reassessment or other notice given under this Law; or

(c) a failure of the First Nation or the tax administrator to do something within the required time.

Limitation on Proceedings

28.(1) A person must not commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit described in this section, then money paid to the First Nation is deemed to have been voluntarily paid.

Notices

29.(1) Where in this Law a notice is required to be given, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the business premises;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property or the business premises; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the business premises.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

30.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of this Law and must be construed as being inserted for convenience of reference only.

Force and Effect

31. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the _____ day of _____, 20____, at _____, in the Province of _____.

A quorum of Council consists of _____ () members of Council.

[Name] _____
Chief [please spell out the name]

[Name] _____
Councillor [please spell out the name]

[Name] _____
Councillor [please spell out the name]

SCHEDULE I
ACCOMMODATION TAX RETURN

NOTE:

1. Every operator that is not exempt from the accommodation tax must complete and deliver a Return for each reporting period even if no tax is payable.
2. Every operator must complete and deliver a Return and pay all tax payable on or before the due date in order to avoid penalties and interest. For late payments, a penalty of ten percent (10%) may be assessed. Interest accrues on unpaid amounts at a rate of fifteen percent (15%) per year.
3. All taxes are due and payable no later than thirty (30) days after the end of each reporting period.
4. Payments must be made at the offices of the _____ First Nation, at [insert address], by cheque or electronic transfer. Cheques must be made payable to the _____ First Nation.
5. Payments for unpaid taxes and interest are past due and must be paid immediately.
6. All Returns are subject to review and reassessment in accordance with the _____ *First Nation Accommodation Operator Tax Law, 20*__.

OPERATOR NAME: _____

ADDRESS: _____

Reporting period: From _____, 20__ to _____, 20__

Gross revenues during reporting period: \$ _____ (a)

Total taxes payable during reporting period: (a) x _%= \$ _____

Total amount paid (enclose payment): \$ _____

CERTIFICATION:

For an individual operator:

I hereby certify that the information given in this Return is complete and correct in all respects.

Name:

Signature:

Date signed:

OR

For a corporate operator:

I hereby certify that the information given in this Return is complete and correct in all respects, and that I am an authorized signatory of the operator.

Name and Title:

Signature:

Date signed:

SCHEDULE II
NOTICE OF TAX REASSESSMENT

DATE OF NOTICE: _____, 20__

NAME OF OPERATOR: _____

ADDRESS: _____

RESPECTING THE BUSINESS LOCATED AT: _____

Pursuant to section __ of the _____ *First Nation Accommodation Operator Tax Law, 20__*, the tax administrator for the _____ First Nation has conducted a reassessment of the taxes owing by the above-referenced operator with respect to the sale of accommodation at the above-referenced business premises, as follows:

Reporting Period: _____, 20__ to _____, 20__.

Reason for this Reassessment:

The gross revenues indicated on the operator's Return was not correct.

The consideration attributed to accommodation does not represent the fair market value of the accommodation.

Revenues from the sale of accommodation have been improperly excluded from the determination of gross revenues.

The operator failed to deliver a Return for the reporting period.

The Return delivered by the operator contained an error or omission.

The operator did not pay the correct amount of tax for the reporting period.

Indicate any additional details relating to the reason indicated above: _____

SUMMARY OF REASSESSMENT:

Gross revenues during reporting period: \$ _____ (a)

Total taxes payable during reporting period: (a) x _% = \$ _____

Total amount paid by operator: \$ _____

Amount owing by operator as of the date of this Notice: \$ _____

Penalty assessed as of the date of this Notice: \$ _____

Interest assessed as of the date of this Notice: \$ _____

TOTAL DUE AND OWING: \$ _____

REFUND OWING: \$ _____

All taxes owing are overdue and payable in full immediately and continue to bear interest in accordance with the _____ *First Nation Accommodation Operator Tax Law, 20__*.

Please contact our office if you have any questions about this Notice.

Tax Administrator for the _____ First Nation

[insert contact information]

SCHEDULE III
REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE _____ FIRST NATION

TO: _____

ADDRESS: _____

PURSUANT to section ____ of the _____ *First Nation Accommodation Operator Tax Law, 20__*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted business:

- (1)
- (2)
- (3)

Tax Administrator for the _____ First Nation

Dated: _____, 20__.

SAMPLE

SCHEDULE IV
COMPLAINT TO TAX ADMINISTRATOR RESPECTING
ACCOMMODATION TAX

TO: Tax Administrator for the _____ First Nation
[address]

NAME & ADDRESS OF OPERATOR: _____

PURSUANT to the provisions of the _____ *First Nation Accommodation Operator Tax Law*,
20___, I hereby make a complaint that there is an error or omission in a Notice of Tax Reassessment.

The details of my complaint are as follows:

- (1)
- (2)
- (3)

(describe the reasons in support of the complaint in as much detail as possible)

Mailing address to which a reply to the complaint is to be sent:

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20___.

A copy of the Notice of Tax Reassessment is enclosed with this Form (if applicable).

SCHEDULE V
COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

The First Nation's costs arising from the collection and enforcement of unpaid taxes are payable by the debtor as follows:

1. For preparation of a notice by the First Nation \$
2. For service of notice on each person or place by the First Nation \$
3. For service of notice on each person or place by a process server, bailiff or delivery service actual cost
4. For advertising in newspaper actual cost
5. For staff time spent in undertaking collection and enforcement procedures, not including costs otherwise recovered under this Schedule: \$ __ per person per hour
6. Actual costs incurred by the First Nation for carrying out enforcement measures not otherwise recovered under this Schedule will be charged based on receipts.

SAMPLE