



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skowkale First Nation in the Province of British Columbia,

Skowkale First Nation Property Transfer Tax Amending Law, 2016

Dated at Vancouver, British Columbia this 30th day of March, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission



SKOWKALE FIRST NATION
PROPERTY TRANSFER TAX AMENDING LAW, 2016

WHEREAS:

A. Pursuant to paragraph 5(1)(a) of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Skowkale First Nation enacted the *Skowkale First Nation Property Transfer Tax Law, 2015*, and wishes to amend that law as set out in this amending law;

C. The Council of the Skowkale First Nation has requested an exemption under subsections 6(2) and 8(2) of the *First Nations Fiscal Management Act* from the Commission with respect to this Law;

NOW THEREFORE the Council of the Skowkale First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Skowkale First Nation Property Transfer Tax Amending Law, 2016*.

2. In this Law, reference to the "Property Transfer Tax Law" is a reference to the *Skowkale First Nation Property Transfer Tax Law, 2015*.

3. Subsection 3(5) of the Property Transfer Tax Law is deleted and replaced with the following new subsection 3(5):

(5) The administrator must deliver the report required under subsection (4) no later than April 1 in each year.

4. Paragraphs 14(2)(o) and (p) of the Property Transfer Tax Law are amended by deleting the word "Canada" each time it appears in those paragraphs.

5. Paragraph 15(1)(d) of the Property Transfer Tax Law is amended by deleting "(2)" and replacing it with "(1)".

6. Subsection 15(3) of the Property Transfer Tax Law is renumbered to subsection 15(2).

7. Schedule V of the Property Transfer Tax Law is amended by deleting "30" and replacing it with a blank space, indicated by a line, as follows: "_____".

8. For clarity, the Property Transfer Tax Law remains in full force and effect, unaltered except as specifically set out in this Law.

9. 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 at a duly convened meeting held on the 20th day of January, 2016, at Chilliwack, in the Province of British Columbia.


A quorum of Council consists of three (3) members of Council.


(Councillor Dustin Hall)


(Councillor Rita Sepass)


(Chief Willy Hall)


(Councillor Jeffrey Point)


(Councillor Sam Archie)