

**PROCEDURES RESPECTING THE APPROVAL OF  
FIRST NATION LOCAL REVENUE LAWS, 2020**

**PART I  
PREAMBLE**

WHEREAS:

- A. Subsection 35(2) of the *First Nations Fiscal Management Act* gives the First Nations Tax Commission the authority to establish procedures respecting the approval of First Nation local revenue laws enacted under subsection 5(1) of the Act;
- B. Procedures are established by the Commission to provide transparent and efficient processes for the approval of local revenue laws by the Commission to assist the Commission in fulfilling its statutory obligations under the Act; 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 Procedures apply to the approval of local revenue laws submitted to the Commission under the Act.

**PART III  
AUTHORITY AND PUBLICATION**

These Procedures are established under subsection 35(2) of the Act and are published in the *First Nations Gazette* as required by subsection 34(1) of the Act.

**PART IV  
APPLICATION**

These Procedures apply to every local revenue law submitted to the Commission for approval under the Act. The requirements set out in these Procedures are in addition to any requirements set out in the Act.

**PART V  
CITATION**

These Procedures may be cited as the *Procedures respecting the Approval of First Nation Local Revenue Laws, 2020*.

**PART VI  
DEFINITIONS**

In these Procedures:

- “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;
- “First Nation” means a First Nation submitting a law to the Commission for approval;
- “law” means a local revenue law made under subsection 5(1) of the Act; and

“standards” means any standards established by the Commission under subsection 35(1) of the Act.

Except as otherwise provided in these Procedures, words and expressions used in these Procedures have the same meaning as in the Act.

## **PART VII PROCEDURES**

### **1. Review and Approval Consideration by Commission**

1.1 When the Commission considers a law for approval, the Commission will, in accordance with the Act, review the law, the accompanying information required by section 8 of the Act, any written representations received by the Commission in accordance with section 7 of the Act, and any other information it considers relevant in order to make an approval decision.

1.2 The Commission may postpone its review of the law until it receives such further information requested from a First Nation under subsection 8(5) of the Act in order to review and consider approval of the law.

### **2. Approval Where Compliance**

Where a law complies with the Act and the standards, the Commission will approve the law as required by the Act.

### **3. Non-compliance with Legislative Requirements**

Where a law does not comply with the Act and the standards, the Commission may decide not to approve the law.

### **4. Postponement of Law Review Where Non-compliance with Legislative Requirements**

4.1 Where a law does not comply with the Act and the standards, the Commission may postpone its review of the law and request that the Council consider amending the law, or withdrawing the law and submitting a new law, to comply with the Act and the standards.

4.2 Where the Commission postpones its review of a law under subsection 4.1, the Commission will notify the First Nation of the postponement and advise the First Nation of the areas of non-compliance with the Act and the standards that have been identified.

4.3 Where the Commission has postponed its review of a law under subsection 4.1 and the First Nation makes and submits an amending law to the Commission for review and approval consideration, the Commission may proceed with the review and approval consideration of the amending law in conjunction with the review and approval consideration of the original law submitted to the Commission.

4.4 Where the Commission has postponed its review of a law under subsection 4.1 and the First Nation withdraws the law and submits a new law in its place, the Commission may proceed with the review and approval consideration of the new law.

### **5. Compliance with Sections 6 and 8 of the Act**

5.1 A First Nation submitting an amendment of a law made under paragraph 5(1)(a), (a.1) or (c) of the Act for review and approval may request an exemption from subsection 6(1) of the Act by submitting a written request to the Commission and reasons in support of the request.

5.2 A First Nation submitting an amendment of a property taxation law for review and approval may request an exemption from subsection 8(1) of the Act by submitting a written request to the Commission and reasons in support of the request.

5.3 When the Commission receives an exemption request under subsection 6(2) or 8(2) of the Act, the

Commission will consider and decide on the exemption request before beginning its review and approval consideration of the law.

5.4 Without limiting the Commission's discretion, the Commission may consider the following as part of its decision under subsection 6(2) or 8(2) of the Act:

- (a) whether the amendments are solely technical or typographical;
- (b) whether the amendments are necessary to bring the original law into compliance with the Act or the standards; and
- (c) the nature and extent of any impact on taxpayers, members of the First Nation or others who may be affected by the amending law.

5.5 Where the Commission gives an exemption under subsection 6(2) or 8(2) of the Act, the Commission may immediately proceed with its review and approval consideration of the law.

5.6 Where the Commission does not give an exemption under subsection 6(2) or 8(2) of the Act, the Commission will notify the First Nation of the decision.

#### **6. Notification to Person Making a Section 7 Representation**

Where the Commission receives a written representation in accordance with section 7 of the Act, the Commission will

- (a) notify the person who made the representation that the Commission has received the representation; and
- (b) notify that person of the Commission's law approval decision.

#### **7. Notice and Certificate of Approval**

7.1 Where the Commission approves a law, the Commission will notify the First Nation of the decision and provide a certificate of that approval.

7.2 Where the Commission does not approve a law, the Commission will notify the First Nation of the decision.

### **PART VIII**

#### **REVOCATION AND COMING INTO FORCE**

##### **Revocation**

The *Procedures Respecting the Approval of First Nation Local Revenue Laws* that were established and effective as of June 10, 2009, are revoked.

##### **Coming into Force**

These Procedures are established and in effect as of December 9, 2020.

### **PART IX**

#### **ENQUIRIES**

All enquiries respecting these Procedures should be directed to:

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