



Tax Exemption Requirements-- HIGH IMPORTANCE

1 message

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Good Afternoon All,

It has been brought to our attention a couple times lately, that customers are using their tax exempt cards that are not being delivered to the reserve.

Found on the Canadian.ca website the below is an explanation on the Tax Exemption.

"Also, based on Supreme Court decisions, Indian property not situated on a reserve will generally be subject to tax just like property held by other Canadians."

I have added the snippet from the website below explaining their rights including the website you're able to read up on more information.

<https://www.canada.ca/en/revenue-agency/services/aboriginal-peoples/information-indians.html#hdng2>

Tax exemption

If you have personal property-including income-situated on a reserve, that property is exempt from tax under section 87 of the *Indian Act*. Contact your local band office to find out if a tract of land is a reserve for purposes of this exemption. If your band is not certain about the status of the land, contact Indigenous and Northern Affairs Canada.

Facts

- A tax exemption for Indian property situated on reserves has existed since before Confederation.
- The Supreme Court of Canada has stated that this exemption is linked to the protection of reserve land and property.
- The Court has concluded that the purpose of the exemption is to make sure tax does not erode the use of Indian property on reserves.
- The Court has indicated that this tax exemption is not intended to remedy the economically disadvantaged position of Indigenous people in Canada or bring economic benefits to them.

Also, based on Supreme Court decisions, Indian property **not** situated on a reserve will generally be subject to tax just like property held by other Canadians.

I hope this clears up some confusion.

Thank you,

Natasha Noel

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