



## Application of GST/FNGST to Yukon First Nations and their Members

Note: This Notice replaces the previous version dated July 2007.

### Property and services acquired in the Yukon

Tax relief outlined in Technical Information Bulletin (TIB) B-039, *GST/HST Administrative Policy – Application of the GST/HST to Indians* no longer applies to First Nations and their members in the Yukon with or without a final land claim agreement, as there are no reserves in the Yukon for purposes of section 87 of the *Indian Act*. The only exception is that services acquired for band management activities by any of the Yukon First Nations who have not signed a final land claim agreement (identified in Appendix II) will qualify for tax relief if all the conditions in TIB B-039 are met.

As there are no reserves in the Yukon, there is also no tax relief for band-empowered entities situated in the Yukon.

### Property and services acquired outside the Yukon

#### **Yukon First Nations without a final land claim agreement**

Goods and services acquired outside the Yukon by Yukon First Nations without a final land claim agreement (identified in Appendix II) and their members will continue to qualify for tax relief provided the conditions in TIB B-039 are met.

#### **Yukon First Nations with a final land claim agreement**

Yukon First Nations with a final land claim agreement in place (identified in Appendix I) as well as Indians who are members of such First Nations and who are resident in the Yukon, no longer benefit from the tax relief described in TIB B-039.

Indians who are not resident in the Yukon but remain members of Yukon First Nations with a final land claim agreement are entitled to tax relief on their purchases of goods and services if the conditions in TIB B-039 are met.

### First Nations Goods and Services Tax (FNGST)

Most Yukon First Nations with a final land claim agreement have now entered tax administration agreements with the Government of Canada to impose the FNGST. The FNGST replaces the GST on supplies made on or delivered to the settlement lands of these First Nations [identified in Appendix I with an asterisk]. Every person acquiring a taxable good or service has to pay the FNGST when making purchases on lands where FNGST has been imposed, including Yukon Indians who are members of a band without a final land claim agreement in place. Please see RC4365, *First Nations Goods and Services Tax (FNGST)* for more information on the FNGST.

Suppliers who are registrants must collect and remit FNGST on all taxable goods and services where the supply is made on the lands of a First Nation where an FNGST has been imposed.

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## Identification of Yukon Indians and Yukon First Nations

To determine whether a Yukon Indian may be eligible to acquire goods or services outside the Yukon without payment of the GST/HST, it is necessary to first establish if the Yukon Indian is a member of a First Nation that has no final agreement in place. Generally, the CRA accepts as evidence a “Certificate of Indian Status” card issued by the Department of Indian Affairs and Northern Development. The Indian band name or alternatively the first three digits of the registry number appearing on the card may be used to determine the Indian band to which the individual belongs. A list of band numbers that apply to Yukon First Nations is set out in Appendices I and II.

For members of Yukon First Nations with final land claim agreements who are not resident of the Yukon, the vendor should also retain proof of the purchaser’s residency.

### **Enquiries by telephone**

Technical enquiries on the GST/HST: 1-800-959-8287

General enquiries on the GST/HST: 1-800-959-5525 (Business Enquiries)

If you are located in Quebec: 1-800-567-4692 (Revenu Québec)

All technical publications on GST/HST are available on the CRA Web site at [www.cra.gc.ca/gsthsttech](http://www.cra.gc.ca/gsthsttech).

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Appendix I

Yukon First Nations with a final land claim agreement in place

(The asterisk indicates the First Nations that have FNGST.)

<b>Band</b>	<b>Former Band number</b>
*Champagne and Aishihik First Nations	507
*First Nation of Nacho Nyak Dun	495
*Little Salmon/Carmacks First Nation	492
*Selkirk First Nation	498
*Teslin Tlingit Council	499
*Tr'ondek Hwech'in First Nation	494
*Vuntut Gwitchin First Nation	496
*Ta'an Kwach'an Council	508
*Kluane First Nation	503
*Kwanlin Dun First Nation	500
*Carcross/Tagish First Nation	491

Appendix II

Yukon First Nations without a final land claim agreement in place

<b>Band</b>	<b>Band number</b>
Liard First Nation	502
Ross River Dena Council	497
White River First Nation	506