



Implementation of the Nisga'a First Nations Goods and Services Tax (FNGST)

The Nisga'a Lisims Government Executive (Nisga'a Nation) has entered into an agreement with the Government of Canada allowing it to impose a value-added tax under the *Nisga'a Goods and Services Tax Act*. As a result, on July 30, 2008, a First Nations Goods and Services Tax (FNGST) was imposed by the Nisga'a Nation. This tax applies to supplies made on the Nisga'a lands described in Schedule 1 of the *First Nations Goods and Services Tax Act*. These lands include the four Nisga'a villages of New Aiyansh, Gitwinkishlkw, Laxgalt'sap and Gingolx.

The FNGST is designed to work within the goods and services tax/harmonized sales tax (GST/HST) framework and no additional forms or changes to registration will be required. Vendors will simply apply the FNGST to their supplies of goods and services in the same manner as the GST/HST.

The implementation of the FNGST should have a minimal impact because, as previously announced, GST became payable on supplies made on Nisga'a lands on June 1, 2008 (see GST/HST Notice 234 [Nisga'a Citizens and GST/HST](#)).

Note: Although leases are now subject to the FNGST, existing vehicle and equipment leases supplied to Nisga'a citizens prior to June 1, 2008 on a tax relieved basis will continue to be tax relieved.

Further Information

The publication *First Nations Goods and Services Tax (FNGST)* (RC4365) provides additional details about the FNGST and may also be obtained from any CRA tax services office or on the CRA Web site at www.cra-arc.gc.ca/menu-e.html.

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.

