



Whether an Application for the First Nations Self-Government Refund May Include the FNGST

This notice is intended for those First Nations and other aboriginal groups (referred to as First Nation(s) in this notice) with self-government agreements/tax treatment agreements that provide for a self-government refund of the goods and services tax/harmonized sales tax (GST/HST).

Where a self-government agreement/tax treatment agreement provides for a self-government refund, the First Nation pays the GST/HST when acquiring all its taxable goods and services including those for self-government activities. However, any GST or the federal portion of the HST paid may be recovered if all conditions for the refund are met.

Many self-governing First Nations and some Indian bands also have a tax administration agreement with the Government of Canada to impose an FNGST. As the FNGST replaces the GST, purchases made on First Nation lands where FNGST applies are subject to the FNGST rather than the GST. In general, the FNGST is designed to operate seamlessly with the GST.

This notice serves to confirm that a First Nation that qualifies for a self-government refund may claim on its refund application any FNGST that it paid in the same manner as it claims the GST and the federal portion of the HST, using form GST66, *Application for GST/HST Public Service Bodies' Rebates and GST Self-Government Refund*.

There is no relief or rebate of the FNGST available under Technical Information Bulletin B-039, *GST/HST Administrative Policy – Application of the GST/HST to Indians*. Furthermore, the FNGST is a tax imposed by First Nations and does not qualify for tax relief under section 87 of the *Indian Act*. However, First Nations that qualify for a public service body rebate under section 259 of the *Excise Tax Act* are permitted to include in their rebate applications any FNGST paid that qualifies as non-creditable tax charged. For additional information see RC4034, *GST/HST Public Service Bodies' Rebate – Includes Form GST66*.

All technical publications on GST/HST are available on the CRA Web site at www.cra.gc.ca/gsthsttech.

La version française de la présente publication est intitulée *Une demande de remboursement de la TPS pour gouvernements autonomes peut-elle inclure la TPSPN?*

