

POLITICAL OFFICE:  
Fort William First Nation  
R.R. #4  
Suite 101, 90 Anemki Drive  
Fort William First Nation Office Complex  
Thunder Bay, Ontario P7J 1A5  
(807) 626-9339  
(807) 626-9404 Fax



ADMINISTRATION OFFICE:  
111 Peter Street, Suite 804  
Toronto, Ontario  
M5V 2H1  
Tel (416) 597-1266  
Fax (416) 597-8365  
1-877-517-6527  
Website: www.chiefs-of-ontario.org

## CHIEFS OF ONTARIO

**ONTARIO SPECIAL CHIEFS ASSEMBLY**  
**December 1-2-3, 2009 Toronto, Ontario**

**RESOLUTION NO. 09/31**

**SUBJECT: CANADA/ONTARIO HARMONIZED SALES TAX**

**MOVER: CHIEF DEAN SAYERS, OJIBWAYS OF BATCHEWANA FIRST NATION**

**SECONDER: CHIEF MURRAY RAY, FLYING POST FIRST NATION**

**DECISION: CONSENSUS**

### WHEREAS:

1. Canada and Ontario have entered into a Comprehensive Integrated Tax Coordination Agreement (CITCA) to harmonize the Ontario Retail Sales Tax (8%) with the Federal Goods and Services Tax (5%) for implementation on July 1, 2010.
2. The CITCA does not address the First Nations aboriginal or treaty right to tax immunity.
3. First Nations in Ontario were not consulted by either Ontario or Canada.
4. In accordance with Resolution 09/44 Political Confederacy designates at the technical level engaged in discussions with Ontario to ensure the First Nation right to tax immunity is preserved.
5. The federal government refused to participate in the discussions with Ontario and First Nations.
6. Resolution 09/44 directed that if this dialogue fails, the Chiefs direct the Political Confederacy (PC) to undertake the following strategies:
  - a. Communications Plan: To ensure our First Nations communities are informed about the proposed HST tax and its impacts;
  - b. Political Strategy: To mobilize First Nations and our allies to ensure that our rights and interests are protected from the impacts of the proposed HST;

- c. Legal Strategy: To advance our treaty and inherent rights to tax immunity, and to ensure that our right to consultation and accommodation are respected and protected;
7. Resolution 09/44 also directed the Regional Chief and the Political Confederacy to report back to the Chiefs in Assembly at the earliest opportunity on the steps taken to implement resolution 09/44.
8. A report has been presented to the Chiefs in Assembly relating to the HST discussion process with Ontario and the development of an Action Plan, including proposed communications, political and legal activities and strategies.

**THEREFORE BE IT RESOLVED THAT we, the Chiefs in Assembly:**

1. Confirm their rejection of the imposition of the Canada/Ontario HST on all First Nations citizens, whether on or off-reserve, in Ontario.
2. Determine to act collectively to achieve provincial and federal government recognition of the aboriginal or treaty right to tax immunity at point of sale whether on or off-reserve.
3. Hereby determine to act collectively to implement the Action Plan, as amended.
4. Direct the PC to seek all possible sources of funds to support legal activities addressing the HST.
5. The Chiefs of Ontario shall be the central coordinator of all activities pursuant to this Resolution.
6. Direct the PC to develop a specific action plan for consideration at this Assembly.

**Certified Copy of a Resolution dated December 1, 2009.**



**Angus Toulouse, Ontario Regional Chief**