



CHIEFS OF ONTARIO

ONTARIO SPECIAL CHIEFS ASSEMBLY
May 27, 2010 Toronto, Ontario

RESOLUTION NO. 10/55

SUBJECT: MEMORANDUM OF AGREEMENT BETWEEN FIRST NATIONS IN ONTARIO AND ONTARIO GOVERNMENT

MOVER: CHIEF RANDALL KAHGEE, CHIPPEWAS OF SAUGEEEN

SECONDER: CHIEF JIM LEONARD, RAINY RIVER FIRST NATION

DECISION: CONSENSUS

WHEREAS:

1. Canada and Ontario entered into a Comprehensive Integrated Tax Coordination Agreement (CITCA) to harmonize the 8% Ontario Retail Sales Tax with the 5% federal Goods and Services Tax effective July 1, 2010;
2. Both Canada and Ontario failed to consult and accommodate the First Nations in Ontario prior to the decision to harmonize the taxes in spite of the fact that this move will substantially and negatively impact First Nations aboriginal and treaty rights, and cause further economic hardship on the First Nation population. The First Nations of Ontario continue to assert their position that tax exemption is an aboriginal and treaty right guaranteed under section 35 of the *Constitution Act 1982*;
3. The Ontario government has publicly expressed its' support for the continuation of the First Nation point of sale tax exemption under the Harmonized Sales Tax (HST) framework on numerous occasions;
4. Ontario and First Nations are committed to the principle of reconciliation and to the continuation of the First Nation point of sale tax exemption under the HST, as the exemption is currently applied in practice in Ontario under the retail sales tax system;
5. The Memorandum of Agreement (MOA) entered into by the Ontario government and the First Nation Political Confederacy on May 3, 2010 commits the parties to work together to ensure that the First Nation point of sale exemption is in place by the time the HST comes into effect on July 1, 2010;

