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Chiefs of Ontario Bulletin

DATE: February 16, 2010
TO: Leadership, Grand Chiefs, Tribal Councils
FROM: Angus Toulouse, Ontario Regional Chief
RE: **FIRST NATIONS – MARK MARCH 10 IN YOUR CALENDARS**

The Ontario Regional Chief and First Nations leaders have identified March 10 as the date for a rally in Ottawa to demonstrate First Nations opposition to the Harmonized Sales Tax (HST).

Harmonized Sales Tax - Questions and Answers

What is the harmonized sales tax?

The harmonized sales tax is the combination of the 8% provincial retail sales tax with the 5% federal goods and services tax (GST). This will result in a new 13% tax on many products and services that were not previously taxed.

When will it come into effect?

This new measure will come into effect on July 1, 2010.

How will the harmonized sales tax affect First Nation citizens?

As of July 1, 2010, the provincial retail sales tax point of sale exemption will be eliminated. All First Nation citizens will pay 13% tax on all purchases made off reserve. The 13% tax is a result of combining the federal goods and services tax (GST) with the provincial retail sales tax (PST). First Nations citizens will not pay either tax when making purchases on reserve.

Why are First Nations opposing the imposition of this new tax?

First Nations believe they have aboriginal and treaty rights which include the right to tax immunity. First Nations in Ontario object to the imposition of taxation by other governments. Other taxes that have been imposed on First Nations, such as the Goods and Services Tax, were imposed without consultation and without First Nations consent.

Additionally, many First Nations citizens do not file tax returns and do not benefit from tax credits and other measures. Therefore, First Nations citizens will be significantly and negatively impacted by the imposition of this new tax and the elimination of the provincial point of sale exemption.

What measures has the First Nations leadership taken to address this issue?

First Nations leaders have been working diligently on this issue since March 2009. There was no consultation with First Nations even though provincial and federal governments are required to consult and accommodate First Nations when an action or decision may infringe on aboriginal and treaty rights.

Many meetings and discussions have occurred in an effort to ensure that the First Nations point of sale exemption continues in Ontario after July 1, 2010. To date, First Nation concerns have not been properly dealt with. First Nations leaders will continue to pursue this matter until First Nation concerns are addressed in a fair and just manner.

More details with regards to the rally will be provided to all First Nations and will also be posted on the Chiefs of Ontario website at www.coo.org.

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