



Provincial Sales Tax (PST) Notice

Notice 2016-005

Issued: November 2016

Revised: December 2016

First Nations Customers at Tsawwassen Mills

Provincial Sales Tax Act

Latest Revision: *The revision bar (|) identifies changes to the previous version of this notice dated November 2016. For a summary of the changes, see Latest Revision at the bottom of this page.*

Under the *Indian Act* (Canada), First Nations individuals and bands are generally exempt from PST when they purchase or lease goods or purchase services on First Nations land (i.e. reserve land or former reserve land now part of treaty lands).

Purchases and Leases at Tsawwassen Mills are not Exempt

First Nations individuals and bands are **not** exempt from PST when they purchase or lease goods or purchase services at Tsawwassen Mills mall. The First Nations exemption does not apply because the mall is not on land that was part of a “reserve” as defined by the *Indian Act* (Canada).

Exempt Sales and Leases on Former Reserve Lands Until May 1, 2017

Under the treaty between the Tsawwassen First Nation, the BC Government and the Government of Canada, there is still an exemption from carbon tax, motor fuel tax, PST and tobacco tax **on lands that were formerly part of the Tsawwassen Indian Reserve** (i.e. lands to the west of Salish Sea Drive). This exemption expires May 1, 2017 and all sales and leases to First Nations individuals and bands on all Tsawwassen First Nation land will be subject to sales taxes on and after that date.

Further Information

Online: gov.bc.ca/pst

Toll free in Canada: 1 877 388-4440

Email: CTBTaxQuestions@gov.bc.ca

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The information in this notice is for your convenience and guidance and is not a replacement for the legislation. You can access the legislation and regulations on our website under [Publications](#).

Latest Revision

December 2016

- Clarified that as of May 1, 2017, all sales and leases on Tsawwassen First Nation land are subject to sales taxes.
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