NISGA'A FINAL AGREEMENT AMENDING AGREEMENT (No. 5)

AMONG:

HIS MAJESTY THE KING IN RIGHT OF CANADA, as represented by the Minister of Crown-Indigenous Relations

("Canada")

AND

HIS MAJESTY THE KING IN RIGHT OF BRITISH COLUMBIA, as represented by the Minister of Indigenous Relations and Reconciliation

("British Columbia")

AND

NISGA'A NATION, as represented by the Nisga'a Lisims Government Executive

("Nisga'a Nation")

WHEREAS:

- A. On May 11, 2000 the Nisga'a Final Agreement came into effect;
- B. The Nisga'a Final Agreement provides for its amendment and specifies requirements for amendments of various of its provisions;
- C. The Parties have previously agreed to make certain amendments to the Nisga'a Final Agreement;
- D. The Parties now propose the further amendments to the Nisga'a Final Agreement as set out in Schedules 1 and 2 of this Amending Agreement;
- E. The Parties have determined that the processes set out in paragraphs 37, 38 and 40 of Chapter 2 General Provisions apply to the proposed amendments set out in Schedules 1 and 2 of this Amending Agreement;

NOW THEREFORE the Parties agree as follows:

PART I – DEFINITIONS AND INTERPRETATION

1. In this Amending Agreement:

"Nisga'a Final Agreement" means the Nisga'a Final Agreement among the Nisga'a Nation, His Majesty the King in right of Canada and His Majesty the King in right of British Columbia, as it took effect on May 11, 2000, as amended; and

- 2. A reference to a Chapter by number or name is a reference to the corresponding chapter name or number in the Nisga'a Final Agreement.
- 3. A reference to a number and paragraph of a Chapter is a reference to the corresponding number and paragraph of the chapter in the Nisga'a Final Agreement.
- 4. Words and expressions appearing in this Amending Agreement that are not defined in this Amending Agreement but are defined in the Nisga'a Final Agreement have the meanings ascribed to them in the Nisga'a Final Agreement.

PART II – PROPOSED AMENDMENTS

- 5. The proposed amendments in English to the Nisga'a Final Agreement are set out in Schedule 1.
- 6. The proposed amendments in French to the Nisga'a Final Agreement are set out in Schedule 2.
- 7. Pursuant to paragraph 41 of Chapter 2 General Provisions of the Nisga'a Final Agreement, the proposed amendments set out in Schedules 1 and 2 will take effect on the date the last Party required to consent to the amendment provides its consent.

PART III - PROCEDURES

- 8. This Amending Agreement may be executed by electronic signature, which will be considered as an original signature for all purposes and will have the same force and effect as an original signature on paper. Without limitation, "electronic signature" will include electronically scanned and transmitted versions (e.g., via pdf) of an original signature.
- 9. This Amending Agreement may be signed in identical counterparts, each of which constitutes an original, and such counterparts taken together will constitute one agreement. The signatures of the Parties need not appear on the same counterpart, and executed counterparts may be delivered in electronically scanned form by electronic mail.

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FOR HIS MAJESTY THE KING IN RIGHT OF CANADA, as represented by the Minister of Crown-Indigenous Relations, signed this 20 day of April 2023

Authorized Signatory

Daniel Ruan-Watson

Printed Name

FOR HIS MAJESTY THE KING IN RIGHT OF BRITISH COLUMBIA, as represented by the Minister of Indigenous Relations and Reconciliation, signed this 20 day of April, 2023

The Honourable Murray Rankin Minister of Indigenous Relations and

Reconciliation

FOR NISGA'A NATION, as represented by the Nisga'a Lisims Government Executive, signed this 19th day of 12023.

Eva Clayton President

Schedule 1

The Nisga'a Final Agreement is amended as follows:

- 1. Paragraph 18 of Chapter 2 General Provisions is amended by replacing "and 6" with "through 6.4".
- 2. The following paragraphs are added to Chapter 16 Taxation immediately after paragraph 6 of that Chapter:
 - 6.1 Despite paragraph 6 and subject to paragraph 6.3, as of January 1, 2024, section 87 of the *Indian Act* applies to a Nisga'a citizen who is an Indian as defined in the *Indian Act*.
 - 6.2 Despite paragraph 6 and subject to paragraphs 6.3 and 6.4, as of January 1, 2024, section 87 of the *Indian Act* applies on the following lands as if the lands were reserves:
 - a. Nisga'a Lands described in subparagraph 2(b) of the Lands Chapter; and
 - b. Category A Lands described in subparagraph 46(a) of the Lands Chapter.
 - 6.3 The application of section 87 of the *Indian Act*:
 - a. in paragraphs 6.1 and 6.2 is subject to section 87 of the *Indian Act* itself remaining in force;
 - b. on lands identified in subparagraph 6.2(a) is subject to paragraph 1; and
 - c. on lands identified in subparagraphs 6.2(a) and (b) is subject to a law of Parliament, or a treaty, self-government agreement or similar agreement given force of law by Parliament, limiting the application of section 87 of the *Indian Act* to an Indian.
 - 6.4 Nisga'a Nation may enter into an agreement with Canada or British Columbia that limits the application of paragraph 6.2 to the extent specified in that agreement.

Schedule 2

L'Accord définitif Nisga'a est modifié comme il suit :

- Á l'article 18 du chapitre 2 intitulé « Dispositions générales », « et 6 » est remplacé par « 6.4 ».
- 2. Le chapitre 16 intitulé « Taxation » est modifié par l'ajout des dispositions suivantes immédiatement après l'article 6 de ce chapitre :
 - 6.1 Malgré l'article 6 et sous réserve de l'article 6.3, à compter du 1^{er} janvier 2024, l'article 87 de la *Loi sur les Indiens* s'applique à un citoyen Nisga'a qui est un Indien au sens de la *Loi sur les Indiens*.
 - 6.2 Malgré l'article 6 et sous réserve des articles 6.3 et 6.4, à compter du 1^{er} janvier 2024, l'article 87 de la *Loi sur les Indiens* s'applique sur les terres suivantes comme si ces terres étaient des réserves :
 - a. les Terres Nisga'a décrites à l'alinéa 2.b. du chapitre intitulé « Terres » ; et
 - les Terres de la catégorie A décrites à l'alinéa 46.a. du chapitre intitulé « Terres ».
 - 6.3 L'application de l'article 87 de la Loi sur les Indiens :
 - a. aux articles 6.1 et 6.2 ne vaut que pendant que l'article 87 de la *Loi sur les Indiens* demeure lui-même en vigueur ;
 - b. sur les terres visées à l'alinéa 6.2.a. est assujettie à l'article 1 ; et
 - c. sur les terres visées aux alinéas 6.2.a. et b. est assujettie à une loi du Parlement, ou à un traité, un accord d'autonomie gouvernementale ou un accord semblable auquel le Parlement a donné force de loi, qui limite l'application de l'article 87 de la *Loi sur les Indiens* à un Indien.
 - 6.4 La Nation Nisga'a peut conclure avec le Canada ou la Colombie-Britannique un accord qui limite l'application de l'article 6.2 dans la mesure précisée dans cet accord.