




First Nations Tax Commission
Commission de la fiscalité des premières nations



Restoring Indigenous Jurisdiction to Build Economies and Implement UNDRIP

Presentation to BC Public Service

September 15th, 2020



Presentation Overview

- **Background: First Nations Fiscal Management Act**
- **The Opportunities**
 1. BC Recognizes UNDRIP in legislation and commits to new relationship with First Nations
 2. Indigenous inclusion in the economic recovery will support a more resilient BC economy
 3. There are significant indigenous economics gaps caused by colonialism
- **The Challenge** – How to practically implement BC’s legislation and commitments? How to develop a more inclusive, fair BC economy for First Nations and decolonize BC?
- **A Proposed Response** – Building on a made-in-BC model of First Nation institutional innovation

First Nations Fiscal Management Act (FMA)

- ▶ Passed in March 2005 with all-party support in Parliament
- ▶ The FMA is the fastest growing First Nation-led legislative innovation in Canadian history:
 - ▶ 302 First Nations on the Schedule of the FMA
 - ▶ Increased Expanded fiscal powers (over \$600 million in revenues)
 - ▶ Expanded legal framework (approx. 1500 tax, fiscal and financial laws passed)
 - ▶ Improved access to capital (AA rating for FNFA and \$600 million in financing)
 - ▶ Administrative capacity (22 original accredited courses and over 200 students)
 - ▶ Financial management capacity (over 100 certified First Nations)
 - ▶ Increased private investment (over \$1 billion)

First Nations Tax Commission

- ▶ Shared governance First Nation organization
- ▶ 10 Commissioners: 9 appointed by the federal government, 1 appointed by the Indigenous Law Centre, University of Saskatchewan
- ▶ Head office in Tk'emlúps te Secwépemc, near Kamloops, BC, and the National Capital Regional Office in Ottawa, ON
- ▶ Provides regulatory support for property taxation under the *FMA* and the *Indian Act*, sets standards, policies, procedures and advises on legislative changes
- ▶ Key functions:
 - Review and approval of FMA laws and makes recommendations for ministerial approval of section 83 *Indian Act* by-laws
 - Education and Training
 - Service Agreement Facilitation
 - Registry and *First Nations Gazette*
 - Informal/Formal Dispute Resolution



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Indigenous Infrastructure built with Indigenous Revenues





*First Nations have always had tax, fiscal powers
and title*

*“Iaka aias tiki mamuk ayu chi haws; iaka wiht mash chikmin kopa ukuk, kakwa iaka iskom drit ayu **taksis** kopa iaka tilikom, pi iaka mamuk kopit chikmin kopa kanawi ilih.*”

“He desired to build many new buildings; he also spent more money on that, so he collected quite a lot of **taksis** from his people”
- Kamloops Wawa #210 (June 1904)

Our common goal: restoring Indigenous jurisdiction to build an Indigenous economy



- ▶ “It is about philosophy.” He would always ask after one of my meetings. “Do they think like us?”
- ▶ The three-part approach:
 - Legislation for orderly transition of jurisdiction
 - First Nation institutional framework to implement jurisdiction and provide regulatory framework
 - Administrative capacity development to increase benefits from jurisdiction

The Systemic Gaps to Close and their Causes

Systemic Gap	Estimate of Gap Size	Systemic Causes
Infrastructure	\$25B - \$30B	Missing legislation, standards, institutions (like the First Nations Infrastructure Institute), fiscal options, and capacity
Fiscal	\$31.7B	<i>Indian Act</i> , transfer based fiscal relationship, support from provinces, institutional support and capacity
Credit	\$175.8B	<i>Indian Act</i> , missing land title registry, legislative options, economic opportunities, financial bias, capacity
STEEM Education	75,000 Indigenous people	Improved primary, secondary, and post-secondary support and more economic opportunities
Investment Facilitation	4 to 6 times higher	<i>Indian Act</i> , laws, standards, and procedures; missing info, poor land registry, and capacity
Trade (Exports)	\$12.5B	Standards, supportive organization like IOECP, and requirement to close other gaps

See Closing the Systemic Gaps Note for more information

Together we will help each other be great and good

Committed to work with you to build indigenous institutions that build indigenous economies and implement UNDRIP:

- Expand the FMA and access to long term capital for interested First Nations
- Include FMA option in Treaties for interested First Nations
- Support more federal tax room for interested First Nations – FACT (sales and excise taxes), FNGST and resource taxes
- Support creation of First Nation institutions for infrastructure and statistics
- Support the work of the Tulo Centre





Thank you

First Nations Tax Commission

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