

TLA'AMIN NATION


**OWN SOURCE REVENUE
AGREEMENT**

**Tla'amin Nation
Canada
British Columbia**

TLA'AMIN OWN SOURCE REVENUE AGREEMENT


This page, signed at Sliammon, British Columbia, this 21st day of October, 2011, signifies the intent of the Chief Negotiators for the Tla'amin Nation, Canada and British Columbia to recommend that the Tla'amin Own Source Revenue Agreement, as it may be amended, be signed by the Parties.

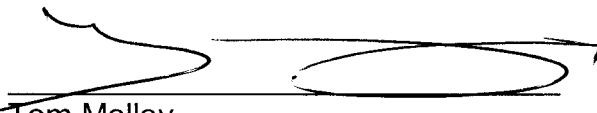
FOR TLA'AMIN NATION


Witnessed by: *Tom Falconer*

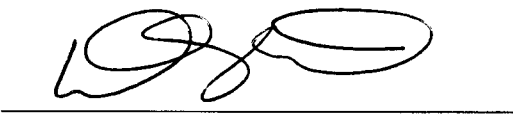

Roy Francis
Chief Negotiator, Tla'amin Nation

FOR HER MAJESTY THE QUEEN IN RIGHT OF CANADA


Witnessed by: *Wade Henry*


Tom Molloy
Chief Federal Negotiator

FOR HER MAJESTY THE QUEEN IN RIGHT OF BRITISH COLUMBIA


Witnessed by: *Dawn Slater*


Tom Ethier
Chief Provincial Negotiator

After the Chief Negotiators have signed this page, and before the Tla'amin Own Source Revenue Agreement is signed by the Parties, the Tla'amin Own Source Revenue Agreement may be subject to review and amendment by agreement of the Chief Negotiators.

TLA'AMIN OWN SOURCE REVENUE AGREEMENT

THIS AGREEMENT made _____, 20__,

BETWEEN:

**HER MAJESTY THE QUEEN IN RIGHT OF CANADA, as represented
by the Minister of Indian Affairs and Northern Development and
Federal Interlocutor for Métis and Non-Status Indians**

("Canada")

AND:

**HER MAJESTY THE QUEEN IN RIGHT OF THE PROVINCE OF
BRITISH COLUMBIA, as represented by the Minister of Aboriginal
Relations and Reconciliation**

("British Columbia")

AND:

TLA'AMIN NATION, as represented by the Tla'amin Government

("Tla'amin Nation")

WHEREAS:

- A. The Fiscal Relations Chapter provides that the Parties will negotiate and attempt to reach agreement on a Fiscal Financing Agreement that will set out the Tla'amin Nation's contribution to the funding of Agreed Upon Programs and Services from its own source revenues; and
- B. This Agreement sets out the method of determining the Tla'amin Nation's contribution to the funding of Agreed Upon Programs and Services.

NOW THEREFORE the Parties agree as follows:

1.0 DEFINITIONS

- 1.1 Words and expressions not defined in this Agreement but defined in the Tla'amin Final Agreement have the meanings ascribed to them in the Tla'amin Final Agreement.
- 1.2 In this Agreement the following definitions shall apply:

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“Agreement” means this Tla'amin Own Source Revenue Agreement;

“Capital Transfer Settlement Trust” means a Tla'amin Settlement Trust to which all of the contributions can reasonably be considered to have been:

- a. made from Capital Transfer; or
- b. received from another Capital Transfer Settlement Trust;

“Capital Transfer Settlement Trust Capital Balance” means, with respect to a Fiscal Year, the amount by which:

- a. the aggregate Capital Transfer contributed to all Capital Transfer Settlement Trusts in the Fiscal Year and all prior Fiscal Years;

exceeds –

- b. the aggregate Distributions from Capital Transfer Settlement Trusts designated under 6.2, and amounts deemed to be Distributions out of the Capital Transfer Settlement Trust Capital Balance under 6.4, in all prior Fiscal Years;

“Capital Transfer Settlement Trust Earnings Balance” means, with respect to a Fiscal Year, the amount by which:

- a. the aggregate net incomes and gains earned by all Capital Transfer Settlement Trusts in the Fiscal Year and all prior Fiscal Years;

exceeds the sum of –

- b. the aggregate net losses of all Capital Transfer Settlement Trusts in the Fiscal Year and all prior Fiscal Years; and
- c. the aggregate Distributions from all Capital Transfer Settlement Trusts, other than Distributions designated under 6.2 or amounts deemed to be Distributions out of the Capital Transfer Settlement Trust Capital Balance under 6.4, in all prior Fiscal Years;

“Chapter” means a chapter of the Tla'amin Final Agreement;

“Communication” means a notice, document, request, approval, authorization, consent or other communication required or permitted to be given or made under this Agreement;

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“Distribution” means, with respect to a Tla'amin Settlement Trust, a distribution permitted under the Tla'amin Tax Treatment Agreement;

“FDDIPI” has the meaning ascribed to it in the Fiscal Financing Agreement;

“Federal Own Source Revenue Inclusion Amount” means the amount, determined in accordance with 14.0, of the own source revenue of the Tla'amin Nation to be used in the calculation of the amount of annual federal transfer payments to be made by Canada to the Tla'amin Nation under a Fiscal Financing Agreement;

“Federally Supported Programs and Services” has the meaning ascribed to it in the Fiscal Financing Agreement;

“Fiscal Year” has the meaning ascribed to it in the Fiscal Financing Agreement;

“Fish Fund” has the meaning ascribed to it in the Fiscal Financing Agreement;

“Generally Accepted Accounting Principles” has the meaning ascribed to it in the Fiscal Financing Agreement;

“Own Source Revenue Annual Report” means the report to be prepared by the Tla'amin Nation pursuant to 13.1;

“Parties” means the parties to this Agreement and **“Party”** means any one of them;

“Physical Works Fund” means a fund:

- a. comprising a set of accounts and investments established to hold and invest funds, including incomes and gains derived from the investment thereof, to be used solely for the purpose of maintaining or replacing the agreed-upon assets set out in Schedule C of the initial Fiscal Financing Agreement or an analogous schedule in a subsequent Fiscal Financing Agreement; and
- b. to which the Tla'amin Nation will only transfer funds to a maximum of the amount set out with respect to “Physical Works Major Maintenance and Replacement” in Table 1 of Schedule B of the initial Fiscal Financing Agreement or an analogous schedule in a subsequent Fiscal Financing Agreement;

“Property Tax” means tax imposed on the basis of:

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- a. the value of land or improvements or both; or
- b. a single amount for each parcel of land, the taxable area of a parcel of land or the taxable frontage of a parcel of land;

“Provincially Supported Programs and Services” has the meaning ascribed to it in the Fiscal Financing Agreement;

“Public Services” means services provided to, and activities carried on for the benefit of the general public either by or on behalf of governments in Canada, without reasonable expectation of profit to government and which services or activities are not primarily provided to the general public in Canada or carried out for the benefit of the general public in Canada by for-profit entities acting independently of government;

“Resource Revenue Settlement Trust” means a Tla'amin Settlement Trust to which all of the contributions can reasonably be considered to have been:

- a. made from Resource Revenue Payments; or
- b. received from another Resource Revenue Settlement Trust;

“Resource Revenue Settlement Trust Capital Balance” means, with respect to a Fiscal Year, the amount by which:

- a. the aggregate Resource Revenue Payments contributed to all Resource Revenue Settlement Trusts in the Fiscal Year and all prior Fiscal Years;

exceeds –

- b. the aggregate Distributions from Resource Revenue Settlement Trusts designated under 7.2, and amounts deemed to be Distributions out of the Resource Revenue Settlement Trust Capital Balance under 7.4, in all prior Fiscal Years;

“Resource Revenue Settlement Trust Earnings Balance” means, with respect to a Fiscal Year, the amount by which:

- a. the aggregate net incomes and gains earned by all Resource Revenue Settlement Trusts in the Fiscal Year and all prior Fiscal Years;

exceeds the sum of –

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- b. the aggregate net losses of all Resource Revenue Settlement Trusts in the Fiscal Year and all prior Fiscal Years; and
- c. the aggregate Distributions from all Resource Revenue Settlement Trusts, other than Distributions designated under 7.2 or amounts deemed to be Distributions out of the Resource Revenue Settlement Trust Capital Balance under 7.4, in all prior Fiscal Years;

“Review Engagement Report” has the meaning ascribed to it in the CICA Handbook-Assurance published by the Canadian Institute of Chartered Accountants or its successor;

“Tla’amin Settlement Trust” means a Tla’amin Settlement Trust as defined by the Tla’amin Tax Treatment Agreement;

“Tla’amin Final Agreement” means the Tla’amin Final Agreement among the Tla’amin Nation, Canada and British Columbia and the schedules and appendices to that agreement and includes any amendments from time to time; and

“Tla’amin Tax Treatment Agreement” means the Tla’amin Tax Treatment Agreement signed by the Parties on _____, as amended or replaced from time to time.

2.0 GENERAL

2.1 This Agreement:

- a. is not part of the Tla’amin Final Agreement; and
- b. is not a treaty or a land claims agreement, and does not recognize or affirm aboriginal or treaty rights, within the meaning of sections 25 and 35 of the *Constitution Act, 1982*.

3.0 TERM

3.1 This Agreement will commence on the Effective Date and, except if extended in accordance with 22.1, will end on March 31 of the Fiscal Year in which the 19th anniversary of the Effective Date occurs.

3.2 If Canada or British Columbia enacts legislation by March 31, 2013 giving effect to another land claims agreement in British Columbia that provides in that land claims agreement or in another agreement that is referred to in that land claims agreement own source revenue terms and conditions that are not available under this Agreement, Canada and British Columbia, at

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the request of the Tla'amin Nation, will negotiate and attempt to reach agreement on a one-time basis with the Tla'amin Nation to provide appropriate adjustments to the own source revenue terms and conditions available to the Tla'amin Nation, taking into account the particular circumstances of the other land claims agreement.

4.0 TLA'AMIN NATION OWN SOURCE REVENUE

- 4.1 Except as otherwise provided in this Agreement, the Tla'amin Nation's own source revenue capacity for a Fiscal Year is the sum of:
- a. the own source revenue of the Tla'amin Nation from Capital Transfer Settlement Trusts for that Fiscal Year, determined in accordance with 6.0;
 - b. the own source revenue of the Tla'amin Nation from Resource Revenue Settlement Trusts for that Fiscal Year, determined in accordance with 7.0;
 - c. the own source revenue of the Tla'amin Nation from taxes for that Fiscal Year, determined in accordance with 8.0;
 - d. the own source revenue of the Tla'amin Nation from business and property for that Fiscal Year, determined in accordance with 9.0;
 - e. the own source revenue of the Tla'amin Nation from fees and charges for that Fiscal Year, determined in accordance with 10.0; and
 - f. the own source revenue of the Tla'amin Nation from other sources for that Fiscal Year, determined in accordance with 11.0.
- 4.2 No amount shall be:
- a. included in computing the Tla'amin Nation's own source revenue capacity for a Fiscal Year from one of the revenue sources in 4.1, to the extent the amount has been included in computing the Tla'amin Nation's own source revenue capacity from another revenue source in 4.1; or
 - b. deducted in computing the Tla'amin Nation's own source revenue capacity for a Fiscal Year from one of the revenue sources in 4.1, to the extent the amount has been deducted in computing the Tla'amin Nation's own source revenue capacity from another revenue source in 4.1.

5.0 AMOUNTS NOT INCLUDED

5.1 The calculation of the Tla'amin Nation's own source revenue capacity in 4.1 will not include:

- a. amounts earned before the Effective Date;
- b. gifts and donations received by the Tla'amin Nation from an arms length party, and for which a receipt is issued;
- c. payments received under a Fiscal Financing Agreement;
- d. programs and services funding received by the Tla'amin Nation from Canada or British Columbia, directly or through a third party, with respect to programs and services that are not included in a Fiscal Financing Agreement;
- e. proceeds from the sale or expropriation of Tla'amin Lands or Other Tla'amin Lands;
- f. proceeds from a claim for loss under a policy of insurance and other amounts received as compensation for specific losses or damages to property or assets, except to the extent included in the own source revenue of the Tla'amin Nation under 9.0 of this Agreement;
- g. a Specific Claim Settlement ;
- h. Capital Transfer;
- i. Resource Revenue Payments;
- j. subject to 12.2 and 12.3, proceeds from the issuance of debt;
- k. reimbursements of specific expenses incurred by the Tla'amin Nation for a purpose specified by an arms length party and under an agreement with that party;
- l. any tax revenues, fees, charges or levies collected by the Tla'amin Government on behalf of, and remitted to, another taxing authority that is not associated with the Tla'amin Government;
- m. all interest, gains or other income accrued or earned on all funds and investments held in the Physical Works Fund; or

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- n. interest, gains or other income derived from the investment or reinvestment of funds held in a Fish Fund described in Schedule B of this Agreement, provided that the interest, gains or income is reinvested or used, for a purpose or activity that is intended by the Parties to be funded from that special purpose fund.

6.0 CAPITAL TRANSFER SETTLEMENT TRUSTS

- 6.1 For the purposes of 4.1a, the own source revenue of the Tla'amin Nation from Capital Transfer Settlement Trusts for a Fiscal Year is the total Distributions paid in the Fiscal Year to or for the benefit of the Tla'amin Nation by Capital Transfer Settlement Trusts, other than:
 - a. Distributions designated as Distributions from the Capital Transfer Settlement Trust Capital Balance under 6.2; and
 - b. an amount deemed to be a Distribution from the Capital Transfer Settlement Trust Capital Balance under 6.4.
- 6.2 Subject to 6.3, the Tla'amin Nation:
 - a. may designate a Distribution paid by a Capital Transfer Settlement Trust in a Fiscal Year as a Distribution out of the Capital Transfer Settlement Trust Capital Balance in that Fiscal Year; and
 - b. shall make such designation in the Own Source Revenue Annual Report for the Fiscal Year in which the Distribution is paid.
- 6.3 In no case may the total amounts designated by the Tla'amin Nation under 6.2 in a Fiscal Year exceed the Capital Transfer Settlement Trust Capital Balance at the end of the Fiscal Year.
- 6.4 If the total Distributions paid by Capital Transfer Settlement Trusts in a Fiscal Year, other than Distributions designated under 6.2, exceed the Capital Transfer Settlement Trust Earnings Balance at the end of the Fiscal Year, the excess will be deemed to be a Distribution from the Capital Transfer Settlement Trust Capital Balance in the Fiscal Year, to the extent that the excess, when added to the total amounts designated under 6.2 in the Fiscal Year, does not exceed the Capital Transfer Settlement Trust Capital Balance at the end of the Fiscal Year.
- 6.5 For greater certainty, for the purposes of subparagraph 5.a.i of the Fiscal Relations Chapter, the Parties acknowledge that:
 - a. the exclusion under 5.1h; and

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- b. the exclusion from own source revenue of the Tla'amin Nation from Capital Transfer Settlement Trusts for Distributions up to an aggregate not exceeding the total Capital Transfer contributed to Capital Transfer Settlement Trusts,

are the manner by which the Parties have agreed to exclude the Capital Transfer from own source revenue arrangements in this Agreement.

7.0 RESOURCE REVENUE SETTLEMENT TRUSTS

- 7.1 For the purposes of 4.1b, the own source revenue of the Tla'amin Nation from Resource Revenue Settlement Trusts for a Fiscal Year is the total Distributions paid in the Fiscal Year to or for the benefit of the Tla'amin Nation by Resource Revenue Settlement Trusts, other than:
 - a. Distributions designated as Distributions from the Resource Revenue Settlement Trust Capital Balance under 7.2; and
 - b. an amount deemed to be a Distribution from the Resource Revenue Settlement Trust Capital Balance under 7.4.
- 7.2 Subject to 7.3, the Tla'amin Nation:
 - a. may designate a Distribution paid by a Resource Revenue Settlement Trust in a Fiscal Year as a Distribution out of the Resource Revenue Settlement Trust Capital Balance in that Fiscal Year; and
 - b. shall make such designation in the Own Source Revenue Annual Report for the Fiscal Year in which the Distribution is paid.
- 7.3 In no case may the total amounts designated by the Tla'amin Nation under 7.2 in a Fiscal Year exceed the Resource Revenue Settlement Trust Capital Balance at the end of the Fiscal Year.
- 7.4 If the total Distributions paid by Resource Revenue Settlement Trusts in a Fiscal Year, other than Distributions designated under 7.2, exceed the Resource Revenue Settlement Trust Earnings Balance at the end of the Fiscal Year, the excess will be deemed to be a Distribution from the Resource Revenue Settlement Trust Capital Balance in the Fiscal Year, to the extent that the excess, when added to the total amounts designated under 7.2 in the Fiscal Year, does not exceed the Resource Revenue Settlement Trust Capital Balance at the end of the Fiscal Year.
- 7.5 For greater certainty, for the purposes of subparagraph 5.a.ii of the Fiscal Relations Chapter, the Parties acknowledge that:

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- a. the exclusion under 5.1i; and
- b. the exclusion from own source revenue of the Tla'amin Nation from Resource Revenue Settlement Trusts for Distributions up to an aggregate not exceeding the total Resource Revenue Payments contributed to Resource Revenue Settlement Trusts;

are the manner by which the Parties have agreed to exclude resource revenue sharing from own source revenue arrangements in this Agreement.

8.0 TLA'AMIN NATION TAX REVENUE

- 8.1 For the purposes of 4.1c, the own source revenue of the Tla'amin Nation from taxes for a Fiscal Year will be calculated as the sum of:
- a. taxes received in that Fiscal Year by the Tla'amin Nation pursuant to an agreement with Canada or British Columbia to share tax room or tax revenues;
 - b. taxes other than the taxes referred to in 8.1a levied and received by the Tla'amin Nation under any law enacted by the Tla'amin Nation; and
 - c. any fines, interest or penalties levied and received by the Tla'amin Nation in respect of a tax referred to in 8.1.
- 8.2 For greater certainty, Property Tax received by the Tla'amin Nation and included in 8.1 shall be calculated net of Tla'amin home owner grants.

9.0 TLA'AMIN NATION BUSINESS AND PROPERTY INCOME

- 9.1 Subject to 6.0 and 7.0, for the purposes of 4.1d, the own source revenue of the Tla'amin Nation from business and property for a Fiscal Year will be calculated as the sum of:
- a. the amount, if any, by which the aggregate of:
 - i. income for the Fiscal Year from each business carried on by the Tla'amin Nation; and
 - ii. income for the Fiscal Year from each property held by the Tla'amin Nation;exceeds the aggregate of:

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- iii. losses for the Fiscal Year from each business carried on by the Tla'amin Nation, other than businesses providing Public Services; and
 - iv. losses for the Fiscal Year from each property held by the Tla'amin Nation, other than properties held for the provision of Public Services;
- b. subject to 12.0, the aggregate of:
- i. dividends received from corporations; and
 - ii. distributions from a partnership or trust that is not a Tla'amin Settlement Trust, other than a return of capital or repayment of a loan. For the purposes of this clause, a return of capital means an amount of capital paid to the Tla'amin Nation from the partnership or trust that was contributed to the partnership or trust by the Tla'amin Nation, or by the Sliammon Indian Band under the *Indian Act* before the Effective Date, or by a third party where the third party's contribution would have been excluded under 5.0 if it had been contributed to the Tla'amin Nation; and
- c. the amount by which the aggregate of:
- i. net gains realized in the Fiscal Year on the disposition of:
 - A. all real properties held on capital account other than land referred to in 5.1e; and
 - B. all properties, other than real properties, held on capital account and used or held for the primary purpose of earning income or gains;
- exceeds the aggregate of:
- ii. losses realized in the Fiscal Year on the disposition of:
 - A. all real properties held on capital account, other than land referred to in 5.1e; and
 - B. all properties, other than real properties, held on capital account and used or held for the primary purpose of earning income or gains; and
 - iii. losses realized in previous Fiscal Years on the disposition of:

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- A. all real properties held on capital account, other than land referred to in 5.1e; and
- B. all properties, other than real properties, held on capital account and used or held for the primary purpose of earning income or gains, ;

to the extent that such losses have not been applied to reduce net gains in a previous Fiscal Year.

9.2 For the purposes of 9.1:

- a. any Tla'amin Nation interest in a business carried on, or a property held, in a joint venture is a business carried on, or a property held, by the Tla'amin Nation to the extent of the interest of the Tla'amin Nation in the joint venture;
- b. incomes and losses from businesses include net incomes and losses from adventures in the nature of trade;
- c. income from any business carried on or property held is determined as the amount by which the revenues earned in the Fiscal Year from that business or property exceed the reasonably deductible costs incurred in connection with that business or property including, as determined in accordance with Generally Accepted Accounting Principles, reasonable allowances for depreciation and amortization;
- d. a loss from any business carried on or property held is determined as the amount by which the reasonably deductible costs incurred in connection with that business or property including, as determined in accordance with Generally Accepted Accounting Principles, reasonable allowances for depreciation and amortization, exceed the revenues earned in the Fiscal Year from that business or property
- e. for the purposes of computing income from a business or property, including a determination of allowances for amortization and depreciation or for the purposes of computing a gain or loss on a disposition of property, the Tla'amin Nation will be deemed to have acquired each of its properties owned on the Effective Date at a cost equal to the fair market value of the property on that date;
- f. income and losses referred to 9.1a do not include any amount in respect of income or losses of a corporation, trust or partnership,

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dividends received from a corporation or distributions from a trust or partnership;

- g. subject to d, income and losses referred to in 9.1a.i and 9.1a.iii include gains and losses in respect of dispositions of property where such gains and losses would be included in the income of a business under Generally Accepted Accounting Principles;
- h. income and losses referred to in 9.1a.ii and 9.1a.iv do not include any gains and losses in respect of dispositions of property;
- i. gains and losses referred to in 9.1c do not include gains and losses on the disposition of properties included in income and losses from a business under 9.1a.i and 9.1a.iii; and
- j. income and losses are determined net of associated tax liabilities of the Tla'amin Nation.

10.0 TLA'AMIN NATION FEES AND CHARGES

- 10.1 For the purposes of 4.1e, the own source revenue of the Tla'amin Nation from fees and charges for a Fiscal Year will be calculated to include:
 - a. all fees and charges collected in that Fiscal Year in respect of Federally Supported Programs and Services, Implementation Activities, and Provincially Supported Programs and Services; and
 - b. all fees and charges collected in that Fiscal Year in respect of other programs and services, other than user fees constituting a recovery of cost only.
- 10.2 For the purposes of 10.1, fees and charges include fees and charges levied and collected by the Tla'amin Nation in the Fiscal Year under a law enacted by the Tla'amin Nation in respect of services provided, permits and authorizations and use of property of the Tla'amin Nation.

11.0 TLA'AMIN NATION OTHER REVENUE

- 11.1 For the purposes of 4.1f, the own source revenue of the Tla'amin Nation from other sources for a Fiscal Year will be calculated as the sum of all amounts received by the Tla'amin Nation from a revenue source that is not included under 6.0 through 10.0 other than:
 - a. an amount expressly excluded from own source revenues under 6.0 through 10.0; or

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- b. an amount recovered as a return of invested capital or in repayment of a loan, except to the extent that the amount represents a gain that is included in own source revenue capacity under 9.0.

12.0 OTHER RULES

12.1 For the purposes of 9.1b.i, where an entity controlled directly or indirectly by the Tla'amin Nation has provided Public Services, or funded another person to provide those services, to Tla'amin Citizens or to residents of Tla'amin Lands, and the source of funds for the provision of the Public Services is profits of the entity, or can reasonably be expected to come from profits of the entity, the amount expended by the entity in the Fiscal Year for the provision of such Public Services will be deemed to have been received by the Tla'amin Nation in the Fiscal Year as a dividend from a corporation.

12.2 Where any entity that is controlled directly or indirectly by the Tla'amin Nation makes a loan to the Tla'amin Nation or to an entity that provides Public Services on behalf of the Tla'amin Nation, the amount of such loan, for purposes of 9.1b.i, will be deemed to have been received by the Tla'amin Nation as a dividend from a corporation in the Fiscal Year in which the loan is made.

12.3 Notwithstanding 12.2, a loan referred to in 12.2 is exempt from inclusion as income for the purposes of 9.1b.i where there are bona fide repayment terms including:

- a. interest at fair market value; and
- b. repayment of principal within a reasonable period of time given the purpose of the loan,

except that any amount of interest or principal that has not been repaid within the period of the loan will result in the unpaid principal being considered the own source revenue of the Tla'amin Nation under 9.1b.i.

12.4 Notwithstanding any other provisions of this Agreement, all funds withdrawn in a Fiscal Year from the Physical Works Fund will be deemed for the purposes of 11.1 to be an amount received from a revenue source that is not included in 6.0 through 10.0, unless the Tla'amin Nation uses such funds for the purposes of maintaining or replacing the defined set of agreed-upon assets set out in Schedule C of the initial Fiscal Financing Agreement or an analogous schedule in a subsequent Fiscal Financing Agreement.

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12.5 Notwithstanding any other provisions of this Agreement, for the purposes of 11.1, any amount withdrawn in a Fiscal Year from the Fish Fund described in Schedule B of this Agreement will be deemed to be an amount received by the Tla'amin Nation from a revenue source that is not included under 6.0 through 10.0 unless the Tla'amin Nation uses such funds for the purposes intended by the Parties to be funded from the Fish Fund.

13.0 OWN SOURCE REVENUE REPORT

13.1 Within 120 calendar days after the end of each Fiscal Year during the term of this Agreement, the Tla'amin Nation will:

- a. produce an Own Source Revenue Annual Report substantially in the form of Schedules A1 and A2 for the Fiscal Year setting out the own source revenue of the Tla'amin Nation for that Fiscal Year in respect of each category of revenue or income for which a calculation is required to be made under this Agreement, and
- b. provide a copy of the Own Source Revenue Annual Report to Canada and British Columbia with the audited consolidated financial statements submitted pursuant to a Fiscal Financing Agreement for each Fiscal Year covered by the auditor's report or a Review Engagement Report, as appropriate.

13.2 At any time within one year after the Tla'amin Nation provides the Own Source Revenue Annual Report for a Fiscal Year to Canada and British Columbia under 13.1, a Party may notify the other Parties that it disagrees with the determination of an amount reported in that report.

13.3 Notwithstanding 13.2, at any time a Party may notify the other Parties that it disagrees with the determination of an amount included in an Own Source Revenue Annual Report for a Fiscal Year:

- a. in any case where a change in that amount is required to reflect, and reasonably can be considered to be consequential upon, an assessment or reassessment by a taxing authority; or
- b. if the person filing the report has made any misrepresentation that is attributable to neglect, carelessness or wilful default, or has committed fraud in filing the report or in supplying information required in connection with the report.

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- 13.4 A notice given by a Party under 13.2 or 13.3 will:
- a. identify the relevant Own Source Revenue Annual Report and Fiscal Year;
 - b. set out each determination that the Party disagrees with;
 - c. set out a calculation of each adjustment that the Party proposes be made to an amount included in the report, with detailed reasons; and
 - d. include a proposal for how the adjustment could be made.
- 13.5 Within 45 days of the date of notice given by a Party under 13.2 or 13.3, each of the other Parties may respond in writing to the notice, setting out:
- a. their acceptance of each proposed adjustment; or
 - b. proposed alternative adjustments with detailed reasons.
- 13.6 If the Parties fail to resolve a matter, in respect of which a notice is given under 13.2 or 13.3, by informal discussion within 75 days after the date of that notice, a Party may within 105 days after the date of that notice commence the process described in 19.0 by giving another Party a notice of dispute under 19.3 in respect of the matter.

14.0 FEDERAL OWN SOURCE REVENUE INCLUSION AMOUNT

- 14.1 The Federal Own Source Revenue Inclusion Amount for a Fiscal Year will be calculated as the greater of:
- a. 0 (zero); or
 - b. $(\text{OSRCF} \text{ minus } \text{BE}) * \text{IR}$

where,

“OSRCF” is that portion of the Tla’amin Nation own source revenue capacity to be taken into account in calculating the Federal Own Source Revenue Inclusion Amount for the Fiscal Year, determined in accordance with 14.2;

“BE” is the basic exemption for the Fiscal Year determined in accordance with 14.4; and

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“IR” is the inclusion rate for the Fiscal Year, as set out in Column 3 of Table 1 in 14.4.

- 14.2 The portion of the Tla'amin Nation's own source revenue capacity to be taken into account in calculating the Federal Own Source Revenue Inclusion Amount for a Fiscal Year under 14.1 is the sum of:
- a. the revenues received by the Tla'amin Nation for the Fiscal Year resulting from tax room, tax authorities, or transfer of tax revenues, including any fines, interest or penalties thereon, provided under an agreement between Canada and the Tla'amin Nation to share tax room or tax revenues and included in the own source revenue of the Tla'amin Nation from taxes for the Fiscal Year under 8.0;
 - b. 50% of the own source revenue of the Tla'amin Nation from Resource Revenue Settlement Trusts for the Fiscal Year, as determined under 7.0; and
 - c. the percentage, determined in accordance with 14.3, of the amount by which the Tla'amin Nation's own source revenue capacity for the Fiscal Year, as determined under 4.0, exceeds the sum of:
 - i. the amount determined under 14.2a;
 - ii. the own source revenue of the Tla'amin Nation from Resource Revenue Settlement Trusts for the Fiscal year, as determined under 7.0;
 - iii. any revenues, except Property Tax revenues, received by the Tla'amin Nation for the Fiscal Year resulting from tax room, tax authorities, or transfer of tax revenues, including any fines, interest or penalties thereon, provided under an agreement between British Columbia and the Tla'amin Nation to share tax room or tax revenues and included in own source revenue of the Tla'amin Nation from taxes for the Fiscal Year under 8.0;
 - iv. any other provincial transfers not referred to in 14.2c and included in the Tla'amin Nation's own source revenue capacity for the Fiscal Year that were provided directly, or indirectly through third parties, to the Tla'amin Nation, including any transfer provided under the *New Relationship Trust Act*;
 - v. Property Taxes paid to the Tla'amin Nation by Tla'amin Citizens and included in the Tla'amin Nation's own source

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revenue capacity for the Fiscal Year, as determined under 4.0, to the extent those Property Taxes do not exceed Property Tax, net of provincial home owner grants, that would have been paid by Tla'amin Citizens to British Columbia pursuant to the *School Act*, the *Taxation (Rural Area) Act* or any other provincial legislation in the absence of an agreement between British Columbia and the Tla'amin Nation to share property tax room or tax revenues, including any fines, interest or penalties thereon; and

- vi. Property Tax paid to the Tla'amin Nation in the Fiscal Year by a person who is not a Tla'amin Citizen, including any fines, interest or penalties thereon.

14.3 The percentage to be used for the purposes of 14.2c is determined by the following formula:

$$\text{TFT}/(\text{TPT}+\text{TFT}) * 100$$

where,

“TFT” is the total transfer payments to be paid by Canada to the Tla'amin Nation for the Fiscal Year under a Fiscal Financing Agreement, as determined before deduction of any amount on account of the Federal Own Source Revenue Inclusion Amount; and

“TPT” is the total transfer payments to be paid by British Columbia to the Tla'amin Nation for the Fiscal Year under a Fiscal Financing Agreement, as determined before deduction of any amount on account of the provincial own source revenue inclusion amount.

14.4 The basic exemption for the Fiscal Year is the product of the amount set out for that Fiscal Year in Column 2 of Table 1 multiplied by the price adjustment factor for that Fiscal Year as determined under 14.5.

Table 1: Exemptions and Inclusion Rate

Column 1	Column 2	Column 3
Fiscal Year	Annual Exemption (\$2002Q4)	Inclusion Rate %
1	\$204,700 or PERE amount	0
2	\$206,600 or PERE amount	0

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3	\$208,500 or PERE amount	0
4	\$210,500 or PERE amount	0
5	\$212,500 or PERE amount	0
6	\$214,500 or PERE amount	3.3
7	\$216,500 or PERE amount	6.6
8	\$218,600 or PERE amount	10.0
9	\$220,800 or PERE amount	13.3
10	\$222,900	16.6
11	\$225,200	20.0
12	\$227,400	23.3
13	\$229,700	26.6
14	\$232,000	30.0
15	\$234,400	33.3
16	\$236,800	36.6
17	\$239,300	40.0
18	\$241,800	43.3
19	\$244,400	46.6
20	\$247,000	50.0

Notes for completing the table above:

1. The Pre-Existing Revenue Exemption (PERE) Amount set out in Table 1 will be determined by a process to be negotiated among the Parties prior to the Effective Date. Unless otherwise agreed by the Parties, the PERE amount will be calculated by: (a) determining the Tla'amin Nation's revenues as they would be determined under the OSRA if in effect (i.e. the sum of lines 6 and 40 in Schedule A1), for the three most recent fiscal years; and (b) taking an average of the revenues in those three years. The PERE Amount will be one figure which is equivalent to the Pre-Existing OSR of the Tla'amin Nation. As such, it will not be subject to any adjustment other than for price as set out in 13.5. If the Annual Exemption dollar amount specified in Column 2 of Table 1 exceeds the PERE Amount for any year, then that dollar amount will be used in calculation of the Basic Exemption. In order to have comparable figures, the PERE Amount will need to be discounted back to 2002Q4\$.

2. The references to Fiscal Year 1-20 will be converted to actual years (e.g. 2012/13) once the Effective Date is known, making the application of Basic Exemption and Inclusion Rates more clear.

14.5 For each Fiscal Year the price adjustment factor will be determined by the following formula:

$$\text{Price Adjustment Factor} = \text{FDDIPI}_{LQ} / \text{FDDIPI}_{xxQy}$$

where,

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“FDDIPI_{LQ}” is the first published value of FDDIPI for the latest quarter available for the Fiscal Year for which the Basic Exemption is being calculated and for which Statistics Canada has published a FDDIPI;

“FDDIPI_{xxQy}” is the latest value of FDDIPI for the y quarter of 20xx, published by Statistics Canada at the same time as the value used in FDDIPI_{LQ}; and

15.0 PROVINCIAL OWN SOURCE REVENUE INCLUSION AMOUNT

15.1 The provincial own source revenue inclusion amount is zero.

16.0 FINANCIAL RECORDS

16.1 Except as otherwise provided in this Agreement, all reports of the Tla'amin Nation concerning own source revenues described in this Agreement will be prepared from and be consistent with the information contained in the audited financial statements of the Tla'amin Nation.

16.2 The financial records of the Tla'amin Nation for a Fiscal Year will be:

- a. retained by the Tla'amin Nation for 7 years; and
- b. made available to Canada and British Columbia at the principal administration offices of the Tla'amin Nation for inspection, on a confidential basis, within 30 days of receipt of a request from Canada or British Columbia to inspect the records.

16.3 For greater certainty, Schedule C provides a description of some of the financial records which Canada or British Columbia may request to inspect pursuant to 16.2b.

17.0 INFORMATION EXCHANGE

17.1 The Parties will share, at no cost to each other and in a timely manner, information reasonably required from time to time for the purposes of implementation, monitoring, and renewal of this Agreement.

17.2 The Parties will collect, share and disclose information under this Agreement in a manner that:

- a. ensures the confidentiality of that information to the same extent as applies generally to other governments exchanging information on the provision of programs and services in the Province of British Columbia that are similar to those provided for in this Agreement; and

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- b. is in accordance with applicable Federal and Provincial Law and paragraphs 66 to 70 of the General Provisions Chapter.

18.0 DEFAULT AND REMEDIES

18.1 A Party will be in default of this Agreement in the event:

- a. that Party breaches any provision of this Agreement or fails to fulfill any of its obligations set out in this Agreement; or
- b. that Party gives or makes a representation, statement or report, required under this Agreement, that it knows or reasonably ought to know is false in a material way.

18.2 Where there is an alleged default of this Agreement, the Party alleging the default will notify the other Parties of the alleged default and the circumstances giving rise to the alleged default.

18.3 A Party in alleged default that receives a notice of default under 18.2 will, within 30 days of receipt of the notice, notify the other Parties, of one of the following:

- a. that it has remedied the default, including a description of the remedial action taken or being taken; or
- b. that it disagrees that a default has occurred, in which case the issue will be referred to the dispute resolution provision set out in 19.0.

18.4 A Party that gives notice of a default under 18.2 may at any time waive the default, in which case the default is waived for all parties for all purposes.

19.0 DISPUTE RESOLUTION

19.1 In the event of a dispute respecting the interpretation, application or implementation of this Agreement, including a breach or anticipated breach of this Agreement, the Parties agree to use the dispute resolution process set out in this Agreement.

19.2 The Parties desire and expect that a dispute arising from this Agreement will be resolved by informal discussion between the disputing Parties.

19.3 If the dispute is not resolved by informal discussion, including informal discussion under 13.6, a Party directly engaged in the dispute may, by written notice to the other Parties providing a concise summary of the matter in dispute, refer the dispute for resolution:

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- a. to the Implementation Committee if it exists at the time of the notice; or
 - b. under the Dispute Resolution Chapter if the Implementation Committee does not exist at the time of the notice and, for greater certainty, the dispute will be considered to be a Disagreement for the purposes of that Chapter.
- 19.4 If the Implementation Committee fails to resolve the dispute referred to it under 19.3a within 45 days of the dispute being referred to it, or a longer period if the Parties agree in writing, the dispute may be referred for resolution under the Dispute Resolution Chapter and, for greater certainty, the dispute will be considered to be a Disagreement for the purposes of that Chapter.
- 19.5 The deliberations of the Implementation Committee in 19.3a will be considered to be “collaborative negotiations” for the purpose of the Dispute Resolution Chapter, and will be deemed to fully satisfy the requirements set out in paragraphs 14 to 18 of that Chapter.
- 19.6 Nothing in this Agreement prevents a Party from commencing judicial proceedings at any time to prevent the loss of a right to commence proceedings due to the expiration of a limitation period, or to obtain interlocutory or interim relief that is otherwise available pending resolution of the dispute under this Agreement.
- 19.7 Where this Agreement provides that the Parties “will negotiate and attempt to reach agreement”, those negotiations will be conducted as set out in the Dispute Resolution Chapter, but none of the parties are obliged to proceed to Stage Three of that Chapter.
- 19.8 Disputes arising under this Agreement may not be referred to and finally resolved by arbitration under the Dispute Resolution Chapter.

20.0 SCHEDULE DESCRIPTION

- 20.1 The Tla'amin Own Source Revenue Annual Report set out in Schedules A1 and A2 is appended to this Agreement but does not form part of this Agreement, and does not alter any of the provisions of this Agreement.
- 20.2 The following Schedules are attached to and form part of this Agreement:

Schedule	Description
B	Tla'amin Special Purpose Funds
C	Tla'amin Own Source Revenue Financial Records

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21.0 AMENDMENT

21.1 Any amendment to this Agreement must be in writing and be signed by all the Parties.

22.0 SUBSEQUENT OWN SOURCE REVENUE AGREEMENT

22.1 The Parties will negotiate and attempt to reach agreement on the own source revenue contribution of the Tla'amin Nation to the funding of Agreed-Upon Programs and Services in accordance with the provisions of the Fiscal Relations Chapter, with negotiations to start eighteen months before the end of the term of this Agreement, or earlier if the Parties agree.

22.2 If the Parties do not reach a further own source revenue agreement by the end of the term of this Agreement, this Agreement will continue in effect on the same terms and conditions for the duration of the term of the Fiscal Financing Agreement then in effect, including any extension of term of that Fiscal Financing Agreement in accordance with the provisions in that Fiscal Financing Agreement.

23.0 NO IMPLIED WAIVER

23.1 Any waiver of :

- a. a provision of this Agreement;
- b. the performance by a Party of an obligation under this Agreement;
or
- c. a default by a Party of an obligation under this Agreement

will be in writing and signed by the Party or Parties giving the waiver and will not be a waiver of any other provision, obligation or subsequent default.

24.0 FURTHER ASSURANCES

24.1 The Parties will execute any other documents and do any other things that may be necessary to carry out the intent of this Agreement.

25.0 INTERPRETATION

25.1 In this Agreement:

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- a. unless it is otherwise clear from the context, “including” means “including, but not limited to”, and “includes” means “includes, but is not limited to”;
- b. the word “will” denotes an obligation that, unless this Agreement provides to the contrary, must be carried out as soon as practicable after the Effective Date or the event that gives rise to the obligation;
- c. the word “or” is used in its inclusive sense, meaning A or B, or both A and B; and the word “and” is used in its joint sense, meaning A and B, but not either alone;
- d. headings and subheadings are for convenience only, do not form a part of this Agreement and in no way define, limit, alter or enlarge the scope or meaning of any provision of this Agreement;
- e. unless it is otherwise clear from the context, the use of the singular includes the plural, and the use of the plural includes the singular; and
- f. all accounting terms have the meanings assigned to them under Generally Accepted Accounting Principles.

26.0 TIME IS OF THE ESSENCE

26.1 Time is of the essence in this Agreement.

27.0 SEVERABILITY

27.1 If any part of this Agreement is declared or held invalid for any reason, the invalidity of that part will not affect the validity of the remainder which will continue in full force and effect and be construed as if this Agreement had been executed without the invalid portion.

28.0 ASSIGNMENT

28.1 Unless otherwise agreed by the Parties, this Agreement may not be assigned, either in whole or in part, by any Party to it.

29.0 ENUREMENT

29.1 This Agreement will enure to the benefit of and be binding upon the Parties and their respective permitted assigns.

TLA'AMIN OWN SOURCE REVENUE AGREEMENT

30.0 NOTICES

30.1 Unless otherwise agreed, a Communication must be in writing and may be given or made in one or more of the following ways:

- a. delivered personally or by courier;
- b. transmitted by facsimile transmission; or
- c. mailed by prepaid registered post in Canada.

30.2 A Communication will be considered to have been given or made, and received:

- a. if delivered personally or by courier, at the start of business on the next business day after the business day on which it was received by the addressee or a responsible representative of the addressee;
- b. if sent by facsimile transmission and if the sender receives confirmation of the transmission, at the start of business on the next business day after the business day on which it was transmitted; or
- c. if mailed by prepaid registered post in Canada.

30.3 A Communication must be delivered, transmitted to the facsimile number or mailed to the address of the intended recipient set out below:

For: **Canada**
Attention: Senior Negotiator, Treaty Management BC
Aboriginal Affairs and Northern Development Canada
600-1138 Melville Street
Vancouver, British Columbia V6E 4S3
Fax: (604) 775-7149

For: **British Columbia**
Attention: Minister of Aboriginal Relations and Reconciliation
Parliament Buildings
PO Box 9051 Stn Prov Govt
Victoria, British Columbia V8V 9E2
Fax: (250) 953-4856

For: **Tla'amin Nation**
Attention: Chief
RR #2
Slammon Road
Powell River, British Columbia V8A 4Z3

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Fax: (604) 483-9769

30.4 Notwithstanding 21.1, a Party may change its address or facsimile number by giving a notice of the change to the other Parties in the manner set out above.

30.5 This Agreement may be executed in counterparts and by facsimile. Each signature shall be deemed to be an original signature and all executed documents together shall constitute one and the same document.

TLA'AMIN OWN SOURCE REVENUE AGREEMENT

THIS AGREEMENT HAS BEEN EXECUTED as of the day and year first above written.

EXECUTED in the presence of:) HER MAJESTY THE QUEEN IN
) RIGHT OF CANADA as
) represented by the Minister of
) Indian Affairs and Northern
) Development and Federal
) Interlocutor for Métis and Non-
) Status Indians or duly authorized
) signatory
)
)
)
)

As to the Minister or authorized
signatory for the Minister of Indian
Affairs and Northern Development

) _____
) Per: duly authorized signatory
)
)

EXECUTED in the presence of:) HER MAJESTY THE QUEEN IN
) RIGHT OF THE PROVINCE OF
) BRITISH COLUMBIA as
) represented by the Minister
) of Aboriginal Relations and
) Reconciliation or duly authorized
) signatory
)
)
)
)

As to the Minister or authorized
signatory for the Minister of Aboriginal
Relations and Reconciliation

) _____
) Per: duly authorized signatory
)
)

EXECUTED in the presence of:) TLA'AMIN NATION as
) represented by Tla'amin
) Government or duly authorized
) signatory
)
)
)
)
)

As to the authorized signatory for the
Chief of the Tla'amin Nation

) _____
) Per: duly authorized signatory
)

TLA'AMIN OWN SOURCE REVENUE AGREEMENT

**Schedule A1
Tla'amin Own Source Revenue Annual Report
Fiscal Year Ended March 31, 20XX**

This schedule calculates Tla'amin's total own source revenues. This schedule excludes "amounts not included" per 5.0.

A. REVENUES WHOLLY FOR FEDERAL OSR CALCULATION (14.2a and 14.2b)

	Amount	Reference
Resource Revenue Settlement Trust(s) (RRST) Revenues		
RRST distributions received by Tla'amin in the year	1	Paragraph 7.1
Portion thereof designated under 7.2 as distributions out of the RRST Capital Balance	2 ()	
Amount deemed under 7.4 as a distribution out of the RRST Capital Balance	3 ()	Line p
Net OSR from RRST(s)	4	Subtract sum of lines 2 and 3 from line 1
50% thereof	5 ()	Multiply line 4 by 50%
Total OSR from RRST(s)	6	Subtract line 5 from line 4

For Reference Only: Paragraph 7.0 (also 5.1i)

RRST Capital Balance		
RRST Capital Balance, end of previous year	a	Carry forward line e from previous year's schedule
RRS payments contributed to the RRST(s) in the year	b	
Less amounts designated under 7.2 as distributions out of the RRST Capital Balance in the previous year	c ()	Carry forward line l from last year's schedule
Less amount deemed under 7.4 as a distribution out of the RRST Capital Balance in the previous year	d ()	Carry forward line p from last year's schedule
RRST Capital Balance, end of the fiscal year	e	Subtract sum of lines c and d from sum of lines a and b

RRST Earnings Balance		
RRST Earnings Balance, end of previous year	f	Carry forward line j from last year's schedule
RRST aggregate net incomes and gains in the year	g	
Less RRST aggregate net losses in the year	h ()	
Less distributions from RRSTs, other than distributions out of the RRST Capital Balance under 7.2 or 7.4, in the previous year	i ()	
RRST Earnings Balance, end of the fiscal year	j	Subtract sum of lines h & i from sum of lines f & g

TLA'AMIN OWN SOURCE REVENUE AGREEMENT

RRST Distributions

Total distributions by RRSTs in the year	k		
Less amounts designated under 7.2 as distributions out of the RRST Capital Balance in the year	l		may not exceed amount in line e
Net undesignated RRST distributions in the year	m		Line k minus line l
Less RRST Earnings Balance, end of the fiscal year	()	line j
Excess net undesignated RRST distributions	n		line m minus line j; if negative, enter "0"
RRST Capital Balance, end of the fiscal year			line e
Less distributions out of the RRST Capital Balance under 7.2 in the year	()	line l
Net undesignated RRST Capital Balance	o		line e minus line l
Amount deemed to be a distribution out of the RRST Capital Balance under 7.4 for the year	p		lesser of line n and line o

Tax Revenues Received Under Tax Administration Agreement (TAA) with Canada

Personal income tax	6		Paragraph 8.1a
Tla'amin goods and services tax	7		Paragraph 8.1a
Other taxes			
(as identified)	8a		Paragraph 8.1a
(as identified)	8b		Paragraph 8.1a
Fines, interest, penalties on above taxes	9		Paragraph 8.1a and 8.1c
Total Tax Revenues Received Under TAA with Canada	10		Sum lines 1 through 4

TOTAL REVENUES WHOLLY FOR FEDERAL OSR CALCULATION	11		Sum of Line 5 and 10
--	-----------	--	----------------------

B. REVENUES FOR GENERAL OSR CALCULATION (14.3)

	Amount	Reference
Capital Transfer Settlement Trust(s) (CTST) Revenues		
CTST distributions received by Tla'amin in the year	12	Paragraph 6.1
Portion thereof designated under 6.2 as distributions out of the CTST Capital Balance	13	()
Amount deemed under 6.4 as a distribution out of the CTST Capital Balance	14	() Line ff
Total OSR from CTST(s)	15	Subtract sum of lines 13 and 14 from line 12

TLA'AMIN OWN SOURCE REVENUE AGREEMENT

For Reference Only:

CTST Capital Balance

CTST Capital Balance, end of previous year	q		Carry forward line u from previous FY schedule
Capital Transfer contributed to the CTST(s) in the year	r		
Less amounts designated under 6.2 as distributions out of the CTST Capital Balance in the previous year	s	()	Carry forward line bb from previous FY schedule
Less amount deemed under 6.4 as a distribution out of the CTST Capital Balance in the previous year	t	()	Carry forward line ff from previous FY schedule
CTST Capital Balance, end of the fiscal year	u		Subtract sum of lines s and t from sum of lines q and r

CTST Earnings Balance

CTST Earnings Balance, end of the previous year	v		Carry forward line z from previous FY schedule
CTST aggregate net incomes and gains in the year	w		
Less CTST aggregate net losses in the year	x	()	
Less distributions from CTSTs, other than distributions out of the CTST Capital Balance under 6.2 or 6.4, in the previous year	y	()	
CTST Earnings Balance, end of the fiscal year	z		Subtract the sum of lines x and y from sum of lines v and w

CTST Distributions

Total distributions by CTSTs in the year	aa		
Less amounts designated under 6.2 as distributions out of the CTST Capital Balance in the year	bb		may not exceed line u
Net undesignated CTST distributions in the year	cc		
Less CTST Earnings Balance, end of the fiscal year		()	line z
Excess net undesignated CTST distributions	dd		line cc minus line z; if negative, enter "0"
CTST Capital Balance, end of the fiscal year			line u
Less distributions out of the CTST Capital Balance under 6.2 in the year		()	line bb
Net undesignated CTST Capital Balance	ee		line u minus line bb
Amount deemed to be a distribution out of the CTST Capital Balance under 6.4 for the year	ff		lesser of line dd and line ee

Tla'amin Tax Revenues Received (Other than through TAA with British Columbia or Canada and Property Tax)

Taxes received (as identified)	16a		Paragraph 8.1b
(as identified)	16b		Paragraph 8.1b
Fines, interest, penalties on above taxes	17		Paragraph 8.1b and 8.1c
Total Non-TAA Tax Revenues Recd	18		Sum lines 16 through 17

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Property Tax Revenue

Total net Property Tax received	19		Paragraph 8.0
Less amounts included in line 19 collected on behalf of other taxing authorities	20	()	Paragraph 5.11
Less the amount of net Property Tax that would have been paid by Tla'amin Citizens under the <i>School Act and Taxation (Rural Area) Act</i>	21	()	Paragraph 14.2c.v
Less net Property Tax paid by persons who are not Tla'amin Citizens	22	()	Paragraph 14.2c.vi
TOTAL Net Property Tax	23		Subtract lines 20 thru 22 from line 19

Business and Property Income

Income from businesses and properties in the fiscal year

Business A	24a		Paragraph 9.1.a.i and 9.2
Business B	24b		Paragraph 9.1.a.i and 9.2
Property C	24c		Paragraph 9.1.a.ii and 8.2
Less losses in the fiscal year			
Business D	25a	()	Paragraph 9.1.a.iii and 9.2
Business E	25b	()	Paragraph 9.1.a.iii and 9.2
Property F	25c	()	Paragraph 9.1.a.iv and 9.2
Net Income from businesses and properties	26		Subtract sum of lines 25 from sum of lines 24

Dispositions of prescribed capital property

Gains in the fiscal year	27		Paragraph 9.1.c.i and 9.2
Less losses in the fiscal year	28	()	Paragraph 9.1.c.ii and 9.2
Less unapplied losses from previous year	29	()	Paragraph 9.1.c.iii and 9.2
Total net gains from dispositions of capital property	30		Subtract sum of lines 28 and 29 from line 27

For Reference Only:

<i>Unapplied prior year capital losses at beginning of the year</i>	gg		<i>Line 'kk', OSR Report Previous Year</i>
<i>Current year capital losses not applied in the current year</i>	hh		<i>Carry forward portion of amount not used in line 28</i>
<i>Total unapplied capital losses available</i>	ii		<i>Add lines gg and hh</i>
<i>Less amounts applied in the year</i>	jj	()	<i>Carry forward line 29</i>
<i>Unapplied capital losses available at end of the year</i>	kk		<i>Subtract line jj from line ii</i>

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Dividends received from corporations

(as identified)

31a

Paragraph 9.1.b.i and 9.2

(as identified)

31b

Paragraph 9.1.b.i and 9.2

Distributions from trusts less returns of capital/loans

(as identified)

32a

Paragraph 9.1.b.ii and 9.2

(as identified)

32b

Paragraph 9.1.b.ii and 9.2

Distributions from partnerships less returns of capital/loans

(as identified)

33a

Paragraph 9.1.b.ii and 9.2

(as identified)

33b

Paragraph 9.1.b.ii and 9.2

TOTAL Business and Property Income

34

Sum lines 26, 30, and lines 31 through 33

Fees and Charges Revenue

(as identified)

35a

Paragraph 10.0

(as identified)

35b

Paragraph 10.0

TOTAL NET Fees and Charges Revenue

36

Sum lines 35

Other Revenue Sources

(as identified)

37a

Paragraph 11.0

(as identified)

37b

Paragraph 11.0

Less other provincial transfers included in line 37

38

()

Paragraph 14.2.c.iv

TOTAL OSR from Other Revenue Sources

39

Sum lines 37 less 38

TOTAL REVENUES FOR GENERAL OSR CALCULATION

40

Sum lines 15, 18, 23, 34, 36 and 39

TLA'AMIN OWN SOURCE REVENUE AGREEMENT

**Schedule A2
Federal OSR Inclusion Amount
Fiscal Year ended March 31, 20XX**

This schedule serves as a template for calculating Tla'amin's total OSR contribution for a given Fiscal Year per 14.0 of this Agreement.

	Amount	Reference
Total revenues wholly for federal OSR calculation	41	Carry forward Schedule A1, line 11
Total revenues for general OSR calculation	42	Carry forward Schedule A1, line 40
Total transfer payments by Canada for the year under the FFA (TFT)	43	Paragraph 14.3 TFT definition
Total transfer payments by British Columbia for the year under the FFA (TPT)	44	Paragraph 14.3 TPT definition
Total FFA funding	45	Sum lines 43 and 44
Federal portion of total FFA funding	46	%
Federal share of total revenues for general OSR calculation	47	Multiply line 42 by line 46
TOTAL OSR FOR FEDERAL OSR INCLUSION AMOUNT CALCULATION	48	Sum lines 41 and 47
Basic Exemption for Fiscal Year ____	49a	Table 1, Column 2, Paragraph 14.4
FDDIPI _{LQ}	49b	Paragraph 14.5
FDDIPI _{O2Q4}	49c	Paragraph 14.5
Price Adjustment Factor for Fiscal Year	49d	Divide line 49b by line 49c
Adjusted Basic Exemption for Fiscal Year	49e	Multiply line 49a by line 49d
TOTAL OSR NET OF BASIC EXEMPTION	50	Subtract line 49e from line 48
Inclusion Rate for Fiscal Year ____	51	%
TOTAL OSR INCLUSION*	52	Multiply line 50 by line 51

* For purposes of calculating net fiscal transfer as per the Fiscal Financing Agreement, subject to transfer floor.

Schedule B

Tla'amin Special Purpose Funds

Fish Fund

The Fish Fund, referred to in paragraph E.5 of Schedule E of the initial Fiscal Financing Agreement, funded solely with funding referred to as "Fish Fund" in Table 2 of Schedule B of the initial Fiscal Financing Agreement or with income or gains derived by that fund, and held for the purpose of implementing activities described in paragraph E.6 of Schedule E of the initial Fiscal Financing Agreement.

Schedule C

Tla'amin Own Source Revenue Financial Records

Pursuant to 16.2b, Canada or British Columbia may request to inspect the financial records of Tla'amin. Among the records which Canada or British Columbia may request to inspect would be:

- a. the unconsolidated financial statements of Tla'amin and of each entity related to Tla'amin Government;
- b. details of any public services provided by entities related to Tla'amin Government;
- c. details of any related party transactions not in the ordinary course of business, including dividends, loans, loan repayments, and asset transfers;
- d. details of payments from the Capital Transfer Settlement Trust or Resource Revenue Sharing Settlement Trust to Tla'amin Government or an entity related to it; and
- e. an organization chart showing the ownership details of all entities related to Tla'amin Government.