

**TSAWWASSEN FIRST NATION
TAX TREATMENT AGREEMENT
AMENDMENT AGREEMENT**

**Canada
British Columbia
Tsawwassen First Nation**

TSAWWASSEN FIRST NATION TAX TREATMENT AGREEMENT
AMENDMENT AGREEMENT

THIS AMENDMENT AGREEMENT dated for reference April 1, 2013.

BETWEEN:

HER MAJESTY THE QUEEN IN RIGHT OF CANADA, as represented by
the Minister of Finance

("Canada")

OF THE FIRST PART

AND:

**HER MAJESTY THE QUEEN IN RIGHT OF THE PROVINCE OF
BRITISH COLUMBIA**, as represented by the Minister of Finance

("British Columbia")

OF THE SECOND PART

AND:

TSAWWASSEN FIRST NATION

(the "Tsawwassen First Nation")

OF THE THIRD PART

WHEREAS:

- A. The Tsawwassen First Nation, Canada and British Columbia have entered into the Tsawwassen First Nation Final Agreement which provides that the Parties will enter into a Tax Treatment Agreement;
- B. The Parties entered into a Tax Treatment Agreement effective April 3, 2009 (the "Tsawwassen First Nation Tax Treatment Agreement");
- C. The Parties wish to amend the Tsawwassen First Nation Tax Treatment Agreement;

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D. Section 14 of the Tsawwassen First Nation Tax Treatment Agreement provides that any amendment must be in writing and executed by all Parties.

NOW THEREFORE in consideration of the premises and the covenants and agreements set out below, the Parties agree as follows:

AMENDMENTS

1. The definition of "claimant" in section 1 of the Tsawwassen First Nation Tax Treatment Agreement is amended by:
 - (a) deleting "or" at the end of clause (A);
 - (b) deleting "and" at the end of clause (B) and replacing it with "or"; and
 - (c) adding the following clause (C):

“(C) a partnership each member of which is a person described in subparagraph (i) or clause (A) or (B); and”.

2. Effective April 1, 2013, section 1 of the Tsawwassen First Nation Tax Treatment Agreement is amended by:
 - (a) adding the following definition after the definition of "*Motor Fuel Tax Act*":

““*New Housing Transition Tax and Rebate Act*” means the *New Housing Transition Tax and Rebate Act*, SBC 2012, c. 31”;
 - (b) deleting the definition of "*Social Service Tax Act*"; and
 - (c) adding the following definition after the definition of "*Property Transfer Tax Act*":

““*Provincial Sales Tax Act*” means the *Provincial Sales Tax Act*, SBC 2012, c. 35”.

3. The definition of "Tsawwassen Government Corporation" in section 1 of the Tsawwassen First Nation Tax Treatment Agreement is deleted and in subsections 7(1), 8(1) and 8(3), subparagraphs 9(1)(c)(ii) and 9(1)(c)(iii) and section 10 the term "Tsawwassen Government Corporation" is deleted and replaced by the term "eligible corporation".

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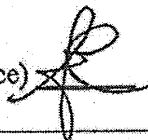
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4. Subsection 3(2) of the Tsawwassen First Nation Tax Treatment Agreement is amended by adding "and 149(11)" after the term "149(1.3)" and by deleting the term "municipality" and replacing it with the term "public body performing a function of government".
5. Subsection 3(3) of the Tsawwassen First Nation Tax Treatment Agreement is amended by deleting the term "municipality" and replacing it with the term "public body performing a function of government in Canada".
6. Effective April 1, 2013, the heading of section 5 of the Tsawwassen First Nation Tax Treatment Agreement is amended by deleting "SOCIAL SERVICES TAX" and replacing it with "PROVINCIAL SALES TAX".
7. Effective April 1, 2013, subsection 5(1) of the Tsawwassen First Nation Tax Treatment Agreement is amended by:
 - (a) adding "or rebate" after "refund";
 - (b) deleting "*Social Service Tax Act*" and replacing it with "*Provincial Sales Tax Act*" in paragraph (a); and
 - (c) adding "the *New Housing Transition Tax and Rebate Act* or" after "under" in paragraph (b).
8. Effective April 1, 2013; subsection 5(2) of the Tsawwassen First Nation Tax Treatment Agreement is amended by adding "or rebate" after "refund".
9. Effective April 1, 2013, subsection 5(3) of the Tsawwassen First Nation Tax Treatment Agreement is amended by deleting "*Social Service Tax Act*" and replacing it with "*Provincial Sales Tax Act*".
10. Effective April 1, 2013, subsection 5(4) of the Tsawwassen First Nation Tax Treatment Agreement is amended by deleting "*Social Service Tax Act*" and replacing it with "*Provincial Sales Tax Act, the New Housing Transition Tax and Rebate Act*".
11. Effective April 1, 2013, subsection 5(5) of the Tsawwassen First Nation Tax Treatment Agreement is amended by:
 - (a) Adding "or rebate" after "refund"; and
 - (b) deleting "*Social Service Tax Act*" and replacing it with "*Provincial Sales Tax Act, the New Housing Transition Tax and Rebate Act*".

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CONTINUING FORCE AND EFFECT

12. For greater certainty the Tsawwassen First Nation Tax Treatment Agreement as amended by this Amendment Agreement continues in full force and effect in accordance with its terms.

FURTHER ASSURANCES

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

HEADINGS

14. In this Amendment Agreement, headings are for convenience only, do not form a part of this Amendment Agreement and in no way define, limit, alter or enlarge the scope or meaning of any provision of this Amendment Agreement.

SINGULAR AND PLURAL

15. In this Amendment Agreement, 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.

NO ASSIGNMENT

16. This Amendment Agreement may not be assigned, either in whole or in part, by any Party.

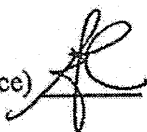
ENUREMENT

17. This Amendment Agreement will enure to the benefit of and be binding upon the Parties and their respective successors.

EFFECTIVE DATE

18. Except as otherwise provided in sections 1 to 11, this Amendment Agreement is effective on the date it is executed by the last of the Parties to execute it.

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COUNTERPARTS

19. This Amendment Agreement may be signed in one or more counterparts. A signed counterpart may be delivered to another party by facsimile transmission and a facsimile so transmitted will constitute an original document. Signed counterparts held by a party, taken together, will constitute one and the same instrument.

EXECUTED on the 8 day of
April, 2014 in the presence of:

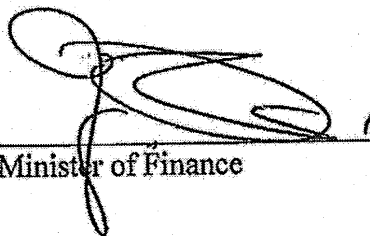


Witness to the signature of the Minister of
Finance

Paul Heuts

Printed Name

) **HER MAJESTY THE QUEEN IN RIGHT
) OF CANADA, as represented by the
) Minister of Finance**



) Minister of Finance

) Joe Oliver

) Printed Name

EXECUTED on the 4 day of
March, 2014 in the presence of:



Witness to the signature of the Minister of
Finance

Bridget Minishka

Printed Name

) **HER MAJESTY THE QUEEN IN
) RIGHT OF THE PROVINCE OF
) BRITISH COLUMBIA, as represented by
) the Minister of Finance**



) Minister of Finance

) Michael de Jong

) Printed Name

Canada (Finance)



British Columbia (Finance)



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