

## Reinstatement of Tsawwassen First Nation Sales Tax Exemptions

**Carbon Tax Act, Motor Fuel Tax Act, Provincial Sales Tax Act, Tobacco Tax Act**

Effective March 27, 2023, the Tsawwassen First Nation Final Agreement is amended to reinstate the exemption from B.C. sales taxes (carbon tax, motor fuel tax, provincial sales tax [PST], tobacco tax). This notice explains who is eligible for this exemption.

The exemption from B.C. sales taxes applies to purchases or leases of goods or purchases of services made on or after March 27, 2023. Any transactions made prior to the effective date are not tax exempt.

### Who is eligible

Effective March 27, 2023:

- Tsawwassen Members are exempt from B.C. sales taxes (carbon tax, motor fuel tax, PST, tobacco tax) on purchases or leases made on:
  - the portion of Tsawwassen lands that are former reserve lands
  - other First Nations lands (does not include Nisga'a lands or Maa-nulth First Nations lands)

**Note:** Tsawwassen Members are eligible for the above exemptions effective March 27, 2023, even if their Certificate of Indian Status card states that the cardholder is no longer eligible for the sales tax exemptions.

- Other First Nations individuals (does not include Nisga'a or Maa-nulth First Nations) are exempt from B.C. sales taxes on purchases or leases made on the portion of Tsawwassen lands that are former reserve lands

**Note:** Tsawwassen Mills mall is not situated on former reserve land and sales taxes continue to apply to all purchases or leases of goods or purchases of services made at the mall.

For more information on exemptions for First Nations, see [Bulletin PST 314](#), Exemptions for First Nations, and [Bulletin MFT-CT 002](#), Sales to First Nations and the Fuel Tax Exemption Program.

## **Refunds**

Effective March 27, 2023, if you are a Tsawwassen Member or other First Nations individual and paid a B.C. sales tax when you were eligible for an exemption, you may qualify for a refund from the seller (for PST it needs to be within 180 days from the date the PST was charged).

Alternatively, if you do not claim a refund from the seller, or if it is more than 180 days from the date tax was charged, you can apply to us for a refund. If you apply to us for a refund, your refund claim must include the supporting documentation requested on the refund application form and be received by us within four years from the date you paid or remitted the B.C. sales tax. We cannot issue a refund of less than \$10. You may submit multiple invoices or receipts with your refund claim in order to meet the minimum refund amount.

For more information on B.C. sales taxes and how to apply for a refund, visit [gov.bc.ca/salestaxes](http://gov.bc.ca/salestaxes)

### **Need more info?**

Online: [gov.bc.ca/salestaxes](http://gov.bc.ca/salestaxes)

Toll free: 1-877-388-4440

Email: [CTBTaxQuestions@gov.bc.ca](mailto: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.