Exemptions for First Nations
*Provincial Sales Tax Act*

Latest Revision: *The revision bar (|) identifies changes to the previous version of this bulletin dated October 2017. For a summary of the changes, see Latest Revision at the end of this document.*

This bulletin explains the PST exemptions that apply to sales and leases to First Nations individuals and bands.

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### Overview

First Nations individuals and bands are generally exempt from PST when they purchase goods or services on First Nations land. To qualify for the exemption, the goods purchased must be for the personal use of the First Nations individual or for the use of the band.

Personal use means for the beneficial use of the purchaser and may include business or commercial use. For example, a First Nations individual is exempt from PST when they purchase goods for business use in their sole proprietorship.
Personal use does not include the following (i.e. the exemption does not apply):

- Purchases and leases for business use in a corporation, cooperative, tribal council or band-empowered entity
- Purchases and leases on behalf of a non-eligible person (a person who would not be entitled to the exemption if making the purchase directly), even if the non-eligible person will reimburse the First Nations individual
- Purchases and leases where a non-eligible person is paying for goods or services requested by a First Nations individual

For information on how the exemptions for First Nations apply to partnerships involving First Nations, see Bulletin PST 319, Partnerships.

Definitions
In this bulletin:

- **Band** has the same meaning as in section 2 of the *Indian Act* (Canada).
- A **First Nations individual** is an individual who is an Indian under the *Indian Act* (Canada) and whose property is exempt from taxation under section 87 of the *Indian Act* (Canada) or a provision of a final agreement equivalent to that section.
- **First Nations land** means reserve land or former reserve land now part of treaty lands. For more information on when former reserve land that is now part of treaty lands may be considered as First Nations land, see the definition of “First Nation land” in section 1(1) of the Provincial Sales Tax Exemption and Refund Regulation.
  
  **Note:** First Nations land does not include Nisga’a lands, Tsawwassen lands or Maa-nulth First Nations lands (see Treaty First Nations below).
- **Treaty First Nations individuals** are members of First Nations that have a treaty in effect with Canada and BC that sets out a unique taxation structure.

Procedures for Providing Exemptions

To provide exemptions to First Nations individuals and bands, you must:

- follow the documentation procedures provided below, and
- confirm the sale or lease meets the criteria for an exemption (see the relevant sections below for the criteria for each exemption).

If these requirements are not met, you must charge and collect PST.

Documentation Procedures

**First Nations Individuals**

Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC) issues a *Certificate of Indian Status* card to each individual that is registered as an Indian under the *Indian Act* (Canada) provided they apply for the card.

Recently, CIRNAC introduced a new secure *Certificate of Indian Status* (SCIS) card. Including the SCIS card, there are four valid types of *Certificate of Indian Status* cards in circulation. In time, the older cards will be replaced with the SCIS card.

Generally, First Nations individuals who have a valid *Certificate of Indian Status* card are eligible for PST exemptions (see below regarding expired cards).
However, Treaty First Nations individuals (e.g. Nisga’a citizens) are not eligible for PST exemptions after the applicable date outlined in their treaty. The new SCIS cards issued to Treaty First Nations individuals state, “Cardholder is not eligible for sales/transaction tax exemption after DATE”.

The other three remaining Certificate of Indian Status cards in circulation do not indicate when the cardholder is no longer eligible for the sales tax exemptions (see below for more information on Treaty First Nations individuals that do not qualify for an exemption).

Each Certificate of Indian Status card bears the cardholder’s photograph, name, signature, and either a band name and number or a registry number. The first three digits of the registry number is the band number.

When presented with a Certificate of Indian Status card by an individual requesting exemption as a First Nations individual, you must determine the individual qualifies for exemption and follow the documentation procedures listed below.

1. Check that the photograph on the status card is that of your customer.
2. From the information on the card, record the individual’s name, and their band’s name and number or the registration number.
3. Obtain your customer’s signature on the sales slip or invoice.
4. Check that this signature matches the signature on the card.

For some sales and leases, such as sales of goods where the seller delivers the goods to a purchaser on First Nations land, additional documentation procedures apply (see the relevant sections below).

**Note:** For sales and leases that are conducted by phone or online, you may accept a fax, mail or digital copy of the front and back of your customer’s Certificate of Indian Status Card instead of following the four procedures referred to above. However, you must still check that your customer is not a Nisga’a citizen, Tsawwassen member or Maa-nulth-aht (Maa-nulth member) by reviewing their Certificate of Indian Status Card (see below).

**First Nations Treaty Individuals that do not Qualify for Exemption**

Nisga’a Nation citizens, Tsawwassen Nation members and Maa-nulth-aht have Certificate of Indian Status cards but are not eligible for the PST exemption (other than for certain legal services relating to First Nations negotiations; see below). If you are presented with a Certificate of Indian Status card that identifies the individual as a member of one of the following First Nations, you must not provide a First Nations exemption to that individual. For more information, see Nisga’a Lands and Nisga’a Citizens, Tsawwassen Lands and Tsawwassen Members, or Maa-nulth First Nations Lands and Maa-nulth-aht below.
<table>
<thead>
<tr>
<th>Number</th>
<th>First Nation</th>
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<tbody>
<tr>
<td>577</td>
<td>Tsawwassen First Nation</td>
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<td>638</td>
<td>Ka:'yu:'k't'h'/Che:k:tles7et'h' First Nations</td>
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<td>663</td>
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<td>Village of Laxgall'sap</td>
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<td>679</td>
<td>Village of Gitwinksihlkw</td>
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</tbody>
</table>

### Temporary Confirmation of Registration Document

If an individual has recently applied for and has not yet received their *Certificate of Indian Status Card*, you may accept their *Temporary Confirmation of Registration Document* (TCRD) issued by CIRNAC as proof the individual qualifies for PST exemptions as a First Nations individual. If an individual provides you with a TCRD, they must also show a piece of government-issued photo identification, such as a passport, driver’s licence or BCID card.

When presented with a TCRD, you must determine the individual qualifies for exemption and follow the documentation procedures listed below:

1. Check that the photo identification matches your customer.
2. Check that the information on the photo identification matches the information on the TCRD.
3. Check that the TCRD has not expired.
4. Obtain your customer’s signature on the sales slip or invoice.
5. Check that this signature matches the signature on the photo identification.

### Expired Certificate of Indian Status Card

If an individual presents you with an expired *Certificate of Indian Status Card*, you may accept the card if they also provide you with additional government-issued photo identification that matches the individual with the *Certificate of Indian Status Card* (e.g. passport, driver’s licence, BCID card).

### Bands

Purchases and leases made in the name of a band qualify for the exemptions for bands provided the criteria of the exemptions are met. However, if an individual makes purchases and leases on behalf of a band (i.e. the agreement is not specifically made in the name of the band), the individual must have written authorization from the band to act for the band. The authorization must show the band name and number and be signed by an appropriate band official.

When presented with an individual’s written authorization to act for the band, you must verify the individual’s identification and follow the documentation procedures listed below:

1. Verify the individual’s identification matches the name of the individual authorized by the band.
2. Record the individual’s name, the band’s name and number, and the name of the band member who signed the authorization letter.
3. Obtain the individual’s signature on the sales slip or invoice.

For some sales and leases, additional documentation procedures apply (see the relevant sections below).

**Note:** For sales and leases that are conducted by phone or online, you may accept a fax, e-mail or digital copy of the individual’s identification and their written authorization from the band instead of following the three procedures above.

**Corporations, Cooperatives, Tribal Councils and Band-empowered Entities**
Corporations or cooperatives with First Nations shareholders, tribal councils and band-empowered entities are not eligible for this exemption (other than for legal services relating to First Nations negotiations; see First Nations Negotiations below). PST applies to sales and leases to these organizations.

**Customer Does not Provide the Required Documentation at the Time of Sale or Lease**
If your customer does not provide the required documentation to claim an exemption at the time of the sale or lease, you must charge and collect PST on the sale or lease. You may refund or credit your customer the PST paid if they provide the required documentation within 180 days of the date the PST was paid.

**Books and Records**
You must keep the documentation referred to above to show why you did not charge PST on sales and leases to First Nations individuals and bands. You must also have evidence the sale or lease met the criteria for the exemption (e.g. for sales of goods, title to the goods must pass on First Nations land). Criteria for each type of sale or lease are provided in the sections below. If you do not keep these records, you may be assessed PST, plus penalties and interest.

**Exemption for Purchases of Goods**

**General Goods**
Goods purchased by a First Nations individual or band are exempt from PST if title to the goods passes on First Nations land. This includes goods purchased on First Nations land as well as purchases negotiated off First Nations land where the goods are delivered to First Nations land, provided that title to the goods passes on First Nations land.

**When Title Passes on First Nations Land**
If the goods are delivered from a location off First Nations land, for title to pass on First Nations land the goods must be delivered by the seller or by a common carrier under contract with the seller, and the seller must retain ownership and responsibility for the goods until they are delivered to the First Nations individual or band on First Nations land.

**Note:** Multijurisdictional vehicles (MJVs) purchased by a First Nations individual or band are exempt from MJV tax if title to the MJV passes on First Nations land. For more information, see **Bulletin PST 135, Multijurisdictional Vehicles.**
Additional Documentation Procedures – Delivered Goods Except Vehicles
If you are a seller located off First Nations land and you deliver goods to First Nations individuals and bands on First Nations land, to show why you did not charge PST you must keep evidence that:
- the goods were shipped or delivered to First Nations land (e.g. bills of lading, shipping invoices or similar documentation), and
- title to the goods did not pass to the First Nations individual or band until the goods were located on First Nations land (e.g. the sales contract or invoice states the sale is made F.O.B. First Nations land).

Additional Documentation Procedures – Vehicles
Private Purchases
If you are a First Nations individual purchasing a vehicle privately on First Nations land, for ICBC to accept your claim for exemption, you must provide ICBC with a letter from the seller stating that the sale occurred on First Nations land. The letter must include the year, make, model and vehicle identification number (VIN) of the vehicle.

Dealers
If you are a motor vehicle dealer, see Bulletin PST 116, Motor Vehicle Dealers and Leasing Companies for information on documentation requirements for sales to First Nations individuals and bands.

Energy Products
Energy products (e.g. natural gas, kerosene, non-motor fuel oil, heating oil, steam and heat) purchased by a First Nations individual or band are exempt from PST if title to the energy products passes on First Nations land. This includes energy products purchased on First Nations land, as well as energy products delivered to a location on First Nations land, provided title to the goods passes on First Nations land.

The exemption also applies to the 0.4% tax on energy products (ICE Fund tax). For more information see Bulletin PST 203, Energy, Energy Conservation and the ICE Fund Tax.

Exemption for Leases of Goods
Goods leased by a First Nations individual or band are exempt from PST if the interest in the lease is located on First Nations land.

For First Nations individuals, the interest in the lease is considered to be located on First Nations land if the individual resides on First Nations land.

The First Nations individual or band does not need to receive possession of the leased goods on First Nations land for the exemption to apply. However, for a lease buy-out to be exempt from PST, title to the goods must transfer on First Nations land.

For information see Bulletin PST 315, Rentals and Leases of Goods.

Note: If the item being leased is a passenger vehicle, the exemption also applies to the $1.50 per day passenger vehicle rental tax (PVRT). For more information on the PVRT, see Bulletin PST 116, Motor Vehicle Dealers and Leasing Companies. If the item being leased is
an MJV, the exemption also applies to the MJV tax. For more information on MJVs, see Bulletin PST 135, *Multijurisdictional Vehicles.*

**Additional Documentation Procedures: First Nations Individuals**

When a First Nations individual (the lessee) requests an exemption from PST on the lease of goods, you must check that:

- the lessee meets the criteria listed in the section above, Procedures for Providing Exemptions, and
- the lessee can demonstrate they reside on First Nations land. The lessee may do so by presenting identification that shows their current address on First Nations land, or by providing a letter from their band certifying they reside on First Nations land.

You must record the information on the individual's identification (e.g. driver’s licence number) and their address as shown on the identification or retain a photocopy of the identification or letter from the band.

If the lessee cannot provide this identification, or you are unable to determine the address is on First Nations land, you must charge PST.

**Exemption for Services**

**Related Services**

Related services are services provided to goods. Related services purchased by a First Nations individual or band are exempt from PST if the related services are provided wholly on First Nations land.

For more information, see Bulletin PST 301, *Related Services.*

**Legal Services**

**Legal Services Provided to First Nations Individuals or Bands**

Legal services purchased by a First Nations individual or band are exempt from PST if the legal services:

- relate to real property situated on First Nations land, or
- are performed on First Nations land (i.e. the lawyer is physically present on First Nations land while the legal services are performed).

**First Nations Negotiations**

Legal services purchased by an aboriginal organization representing the interests of Indians and bands under the *Indian Act* (Canada) are exempt from PST if the legal services relate to any of the following:

- Aboriginal treaty or land claims negotiations
- Consultations with the provincial or federal governments in relation to aboriginal rights or aboriginal title, or in relation to interim agreements that relate to aboriginal rights or aboriginal title
- Negotiations that relate to existing treaties or treaty rights
- Negotiations with other aboriginal organizations in relation to overlapping treaty or land claims

For more information, see Bulletin PST 106, *Legal Services.*
Telecommunication Services
Telecommunication services purchased by a First Nations individual or band are exempt from PST if they are purchased for use on or with an electronic device that is owned or leased by the First Nations individual or band and is ordinarily situated on First Nations land.

For more information see Bulletin PST 107, Telecommunication Services.

Exemption for Software
Software purchased by a First Nations individual or band is exempt from PST if the software is purchased for use on or with an electronic device that is owned or leased by the First Nations individual or band and is ordinarily situated on First Nations land.

For information see Bulletin PST 105, Software.

Exemption for Accommodation
Sales of accommodation to a First Nations individual or band are exempt from PST and the municipal and regional district tax (MRDT) if the accommodation is provided wholly on First Nations land.

For more information, see Bulletin PST 120, Accommodation.

Improvements to Real Property
Contractors are exempt from PST on goods they obtain to fulfil a written contract to supply and affix, or install, affixed machinery or improvements to real property located in BC, if all the following criteria are met:

- Under the terms of the contract, the goods will be used so that they cease to be personal property at common law (e.g. they will be incorporated into real property).
- The contract is with a First Nations individual or band.
- The contractor obtained the goods in such a manner that if the First Nations individual or band had obtained the goods instead of the contractor, the First Nations individual or band would have been exempt from PST. For purchases of goods (e.g. building materials), the contractor must receive title to the goods on First Nations land. This applies regardless of whether the location at which the contractor will ultimately be affixing or installing the goods to real property is on or off First Nations land.

Contractors who are exempt from PST for the above reason may obtain the goods exempt at the time of sale by providing a Certificate of Exemption – Contractor (FIN 491) that has been completed by both the contractor and the First Nations individual or band. Contractors cannot use their PST number to obtain this exemption.

Subcontractors who perform work for a general contractor who is exempt from PST for the above reason are also eligible for this exemption. To obtain the goods exempt at the time of sale, subcontractors must provide both of the following documents to their supplier:

- A Certificate of Exemption – Subcontractor (FIN 493) completed by the subcontractor
- A copy of the Certificate of Exemption – Contractor (FIN 491) that has been completed by both the general contractor and their customer who is exempt from PST
Subcontractors cannot use their PST number to obtain this exemption.

For more information see Bulletin PST 501, Real Property Contractors.

**Special Event Liquor Permits**

The special PST rules set out below apply if liquor under a Special Event Permit is:

- purchased on First Nations land by a First Nations individual or band, if the liquor will be provided by the First Nations individual or band at no charge at an event (e.g. an open bar at a wedding), or
- for sale at an event on First Nations land.

In all other situations, the general PST rules apply. For more information, see Bulletin PST 300, Special Event Liquor Permits.

**Liquor Purchased by First Nations Individuals and Bands on First Nations Land, if the Liquor Will be Provided at No Charge**

If a First Nations individual or band purchases liquor under a Special Event Permit on First Nations land, and the liquor will be provided at no charge at an event, the First Nations individual or band is exempt from paying PST on the liquor. This applies regardless of whether the event will be on First Nations land or the liquor will be consumed by First Nations individuals.

**Liquor Purchased for Sale at an Event on First Nations Land**

When you purchase a Special Event Permit to sell liquor at an event on First Nations land, you will be required to:

- Estimate the amount and expected selling price of the liquor you will sell
- Pay an amount equal to the PST (PST equivalent amount) on the markup (i.e. the difference between the price you pay for the liquor and the expected selling price) if you will be selling liquor above the price you pay for the liquor

At or after the time you purchase the Special Event Permit, you can purchase liquor using that permit. When you purchase the liquor, you will pay PST at 10% on the purchase price of the liquor.

For more information, see Bulletin PST 300, Special Event Liquor Permits.

During your event, you must:

- Charge 10% PST on your sales of liquor to non-First Nations individuals.
- Follow the documentation procedures for exempt sales of liquor to First Nations individuals provided in the Documentation Procedures: First Nations Individuals section above. You must keep the required documentation to show why you did not charge PST.

If the PST you collect on your sales is equal to the PST you paid on the liquor plus the PST equivalent amount you paid when you purchased the permit, you are entitled to keep all the PST you collect on the sale of the liquor.
**Actual Liquor Sales are Greater than Estimated**

If your actual taxable liquor sales are greater than what you estimated when you purchased the Special Event Permit (e.g. you sold the liquor at a higher price), you must remit to the ministry the amount of PST collected less the total of:

- any PST you paid when you purchased the liquor, and
- the PST equivalent amount you paid on the mark-up when you purchased the permit.

You must remit the additional PST to the ministry on or before the last day of the month after the month in which the Special Event Permit expires. For example, if the permit expires on July 22, you must remit the additional PST on or before August 31.

If you are a PST collector who files monthly, you may remit the additional PST collected on your PST return for the reporting period that includes the month in which the Special Event Permit expires. However, if you are not a collector or if you are a PST collector who does not file monthly returns, you must self-assess the additional PST due using a *Casual Remittance Return (FIN 405)* on or before the last day of the month following the month in which the permit expires.

**Refunds**

In the circumstances outlined below, you may be eligible for a refund of the PST you paid under a Special Event Permit.

The person that holds the Special Event Permit must apply for the refund. In many cases, this is the “Permittee” named on the Special Event Permit. However, if the “Permittee” is an unincorporated organization (e.g. a recreational softball team), the person named as the “Applicant” on the permit must apply for the refund. We may return a refund application to you without processing if the applicant information needs to be changed.

*Exempt Sales to First Nations Individuals*

As noted above, you must pay the PST and PST equivalent amounts when you purchase liquor for resale under a Special Event Permit. If you later make exempt sales to First Nations individuals on First Nations land under the permit, you may apply for a refund from us of both the PST and PST equivalent amounts you paid in relation to the liquor you sold exempt.

To apply for a refund, complete the *Application for Refund - General (FIN 355)* and include the following documents:

- A statement explaining the reason for claiming the refund
- A copy of the Special Event Permit
- The Special Event Application Summary showing the PST equivalent amount paid on the mark-up
- Sales records indicating the quantity and price of each type of liquor sold at the event to First Nations individuals

You may also be asked for:

- Records to show that at the time of making an exempt sale to First Nations individuals, you followed the documentation procedures provided in the Documentation Procedures: First Nations Individuals section above
- Proof the event occurred on First Nations land
Cancelled Events, Returns of Unsold Liquor, or Actual Selling Price was Less than Estimated
For information on refunds for cancelled events, returns of unsold liquor, or where the actual selling price was less than estimated, see Bulletin PST 300, Special Event Liquor Permits.

First Nations Farmers

A First Nations individual is a qualifying farmer if they:
- use First Nations land for a qualifying agricultural use (e.g. raising livestock), as defined under the Assessment Act, and
- earned at least $2,500 in gross income from the qualifying agricultural use of the First Nations land in the previous calendar year.

For more information, see Bulletin PST 101, Farmers.

Note: The exemptions for First Nations individuals who are qualifying farmers described in Bulletin PST 101, Farmers, are in addition to the general exemptions available to purchases and leases by First Nations individuals described in this bulletin.

Exemptions from Other Taxes

First Nations individuals and bands are also exempt from carbon tax, motor fuel tax and tobacco tax, provided certain criteria are met. For more information, see the following:
- Carbon tax and motor fuel tax: Bulletin MFT-CT 002, Sales to First Nations and the Fuel Tax Exemption Program
- Tobacco tax: Retailing Tax-Exempt Tobacco webpage

Treaty First Nations

Treaty First Nations Governments
Currently, the following First Nations governments have a treaty in effect with Canada and BC that sets out a unique taxation structure:

<table>
<thead>
<tr>
<th>Effective Date of Treaty</th>
<th>First Nations Government or Government Entity</th>
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</thead>
<tbody>
<tr>
<td>May 11, 2000</td>
<td>Nisga’a Lisims Government</td>
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<td>Nisga’a Village Governments</td>
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<tr>
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<td>Other Government Entities of the Nisga’a Nation</td>
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<td>See Nisga’a Nation Taxation Agreement and Amendment Agreement</td>
</tr>
<tr>
<td>April 3, 2009</td>
<td>Tsawwassen First Nation Government and Government Entities</td>
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<tr>
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<td>See Tsawwassen First Nation Tax Treatment Agreement and Amendment Agreement</td>
</tr>
<tr>
<td>April 1, 2011</td>
<td>Maa-nulth First Nations and Government Entities which include the following distinct Treaty Governments:</td>
</tr>
<tr>
<td></td>
<td>- Huu-ay-aht First Nations</td>
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<tr>
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<td>- Ka’yu:k’t’/Che:k’tles7et’h’ First Nations</td>
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<table>
<thead>
<tr>
<th>First Nations Government or Government Entity</th>
</tr>
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<tbody>
<tr>
<td>• Yuuluʔiłʔatḥ (legally Ucluelet First Nation)</td>
</tr>
<tr>
<td>See <a href="#">Maa-nulth First Nations Tax Treatment Agreement</a> and <a href="#">Amendment Agreement</a></td>
</tr>
<tr>
<td>April 5, 2016</td>
</tr>
<tr>
<td>See <a href="#">Tla’amin Tax Treatment Agreement</a></td>
</tr>
</tbody>
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Treaty First Nations governments do not qualify for the general exemptions for purchases and leases of goods or services on First Nations land. Therefore, they pay PST unless a specific exemption applies.

Treaty First Nations governments may apply for a refund of taxes paid under certain circumstances. For more information, see the agreements listed in the above table.

**Nisga’a Lands and Nisga’a Citizens**

Under the Nisga’a Final Agreement:

- Nisga’a lands do not qualify as First Nations land for the purposes of PST exemptions for other First Nations individuals and bands
- Citizens of the Nisga’a Nation (see names of villages above) do not qualify for PST exemptions as First Nations individuals (including sales on Nisga’a lands or on other First Nations lands)

For more information, see the [Nisga’a Final Agreement and Background Information](#)

**Tsawwassen Lands and Tsawwassen Members**

Under the Tsawwassen First Nation Final Agreement:

- Tsawwassen lands do not qualify as First Nations land for the purposes of PST exemptions for other First Nations individuals and bands
- Members of the Tsawwassen Nation do not qualify for PST exemptions as First Nations individuals (including sales on Tsawwassen lands or on other First Nations lands)

For more information, see the [Tsawwassen First Nation Final Agreement](#)

**Maa-nulth First Nation Lands and Maa-nulth-aht**

Under the Maa-nulth First Nations Final Agreement:

- Maa-nulth First Nations lands do not qualify as First Nations land for the purposes of PST exemptions for other First Nations individuals and bands
- Maa-nulth-aht (members of the Maa-nulth First Nations) do not qualify for PST exemptions as First Nations individuals (including sales on Maa-nulth First Nations lands or on other First Nations lands)

For more information, see the [Maa-nulth First Nations Final Agreement](#)
Tla’amin (Sliammon) First Nation Lands and PST Exemptions

Under the Tla’amin Final Agreement between the Tla’amin Nation, the Government of Canada and the Province of British Columbia, the PST exemption for purchases and leases by First Nations individuals (including Tla’amin citizens) on Tla’amin lands continues to be in effect until the end of day on April 30, 2024.

For more treaty information see the Tla’amin Nation website.

Need more info?

Online:  gov.bc.ca/pst
Toll free:  1 877 388-4440
Email:  CTBTaxQuestions@gov.bc.ca

Subscribe to our What’s New page to receive email updates when information changes.

The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation.

Latest Revision
May 2019

- Added information to reflect that:
  - Maa-nulth-aht do not qualify for PST exemptions as First Nations individuals
  - Maa-nulth Nations lands do not qualify as First Nations land for the purposes of PST exemptions for other First Nations individuals and bands
- Removed reference to Bulletin TTA 001, Sales to First Nations and the Tobacco Tax Exemption Program to say that this information is on our Retailing Tax-Exempt Tobacco webpage
- Other minor revisions