

TŁICHQ GOVERNMENT

TŁICHQ INCOME TAX LAW

The Tłichq Assembly enacted this law on August 4, 2005 by unanimous consent.

Joe Rabesca, Grand Chief of the Tłichq Government, signed the Tłichq Income Tax Law on August 4, 2005.

Signature: Bertha Rabesca Zoe Date: Aug. 12, 2005
Certified as a True Copy by Bertha Rabesca Zoe as of August 4, 2005.
Laws Guardian, Tłichq Government

DISPOSITION

DATE OF INTRODUCTION	CONSIDERATION	CONSENSUS	EFFECTIVE DATE
August 4, 2005	August 4, 2005	August 4, 2005	August 4, 2005

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THE TŁİCHŦ INCOME TAX LAW

Title

1. This law may be cited as the *TłıchŦ Income Tax Law*.

Definitions and Interpretation

2. In this law,

“Agreement” means the *Personal Income Tax Administration and Tax Sharing Agreement* to be entered into in 2005 between the Government of Canada and the TłıchŦ Government pursuant to 27.5.2 of the TłıchŦ Land Claims and Self-Government Agreement, as amended from time to time.

“Grand Chief” means the Grand Chief of the TłıchŦ Government;

“Citizen” has the same meaning as TłıchŦ Citizen in the TłıchŦ Land Claims and Self-Government Agreement;

“federal Act” means the *Income Tax Act*, R.S.C. 1985, c.1 (5th Supp.);

“federal tax” means the amount that, but for section 120 of the federal Act, would be the tax payable by an individual under Part I of that Act for the taxation year in respect of which the expression is being applied, computed as if the individual were not entitled to any deduction under sections 126, 127, 127.2, 127.4 or 127.41 of that Act;

“income earned in the year in the Northwest Territories” means the amount determined in respect of the Northwest Territories and in accordance with subsection 120(4) of the federal Act;

“individual” means a person other than a corporation and includes a trust or an estate as defined in subsection 104(1) of the federal Act;

“individual’s income for the year” has the same meaning as in subsection 120(3) of the federal Act;

“Minister” means the Minister of National Revenue for Canada and includes any other persons charged by federal law with responsibility for the federal Act;

“Tłchq community” has the same meaning as in the Tłchq Land Claims and Self-Government Agreement;

“Tłchq lands” has the same meaning as in the Tłchq Land Claims and Self-Government Agreement;

“taxation year” has the same meaning as in paragraph 249(1)(b) of the federal Act and, in the case of an estate or trust arising on death, has the same meaning as in subsection 104(23) of the federal Act;

“trust” has the meaning assigned by subsection 104(1) of the federal Act and includes an inter vivos trust deemed under subsection 149(5) of the federal Act to have been created and to have been in existence throughout a period that includes the last day of the taxation year.

3. The tax payable by an individual under this law is based on the federal tax as fixed by assessment subject to variation on objection or appeal, if any, in accordance with Part I of the federal Act.

4. This law shall be interpreted in accordance with the *Interpretation Act*, R.S.C. 1985, c. I-21, with such modifications as the circumstances require.

PART I

Tax payable by individuals residing on Tłıchǰ lands or in a Tłıchǰ community

5. An income tax shall be paid, as required by this law, for each taxation year by every individual who resides on Tłıchǰ lands or in a Tłıchǰ community on the last day of the taxation year.

Computation of tax

6. The tax payable under this law for a taxation year by an individual who is resident on Tłıchǰ lands or in a Tłıchǰ community on the last day of the taxation year and who only has income earned in the year in the Northwest Territories is 95% of the federal tax payable by the individual for that year.
7. The tax payable under this law for a taxation year by an individual who is resident on Tłıchǰ lands or in a Tłıchǰ community on the last day of the taxation year and who has individual's income for the year, other than income earned in the year in the Northwest Territories is 95% of the federal tax payable by the individual for that year which is multiplied by the ratio of the individual's income earned in the year in the Northwest Territories to the individual's income for the year.

PART II

Returns, Assessments, Administration, Collection, Enforcement and Appeals

8. The Agreement has the force of law, and without limiting the generality of the foregoing,
 - a. even if it has ended, the Minister, as agent of the Tłıchǰ Government, may exercise all the powers necessary for the effective administration, collection and enforcement of this law in respect of taxation years to which the Agreement applies;

- b. any amount payable under this law may be recovered by the Minister as a debt due to Canada;
- c. this law is to operate concurrently with, but not in duplication of, the federal Act;
- d. no criminal offences and penalties are imposed under this law;
- e. the payments to the Tłıchǫ Government in respect of the income tax imposed under this law are not assignable; and
- f. the Minister may remit any income tax or penalty imposed under this law on an individual, including any interest paid or payable thereon, where any federal tax or penalty has been remitted to the individual under section 23 of the *Financial Administration Act*, R.S.C. 1985, c. F-11.

9. The Grand Chief with the approval of the Tłıchǫ Assembly may amend the Agreement.

10. To the extent that they are consistent with this law, the provisions of Divisions I and J of Part I and Parts XV and XVI of the federal Act are incorporated as provisions of this law in relation to tax payable under Part I of this law, with such modifications as the circumstances require.

Coming into force

11. This law shall come into force on the date of signature of the Agreement.