

Reinstatement of Treaty Nations Sales Tax Exemptions

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

The Maa-nulth First Nations Final Agreement, Nisga'a Final Agreement and Tla'amin Final Agreement are amended to reinstate or continue the exemptions from B.C. sales taxes (carbon tax, motor fuel tax, provincial sales tax [PST], tobacco tax). This notice explains who is eligible and when they are eligible for these exemptions.

The exemptions from B.C. sales taxes apply to purchases or leases of goods or purchases of services made on or after the effective date of the amendments to the final agreements (see Effective Dates below). Unless the exemption is continuing, any transactions made prior to those effective dates are not tax exempt.

Note: The Tsawwassen First Nation Final Agreement was amended effective March 27, 2023. For more information, see [Notice 2023-002](#), Reinstatement of Tsawwassen First Nation Sales Tax Exemptions.

Who is Eligible

On or after the effective date of the amendments to their final agreement:

- Eligible Treaty Nation individuals are exempt from B.C. sales taxes (carbon tax, motor fuel tax, PST, tobacco tax) on purchases or leases made on:
 - the portion of Treaty Nations' lands that are former reserve lands (does not include Nisga'a Lands until January 1, 2024)
 - other First Nations lands

Note: Treaty Nation individuals are eligible for the above exemptions on or after their effective date, 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 are exempt from B.C. sales taxes on purchases or leases made on the portion of Treaty Nations lands that are former reserve lands (does not include Nisga’a lands until January 1, 2024)

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.

Effective Dates

Eligible Treaty Nation individuals qualify for exemptions from B.C. sales taxes on or after the effective date of the amendments to their final agreement. See the following table to find out when the exemptions are reinstated (or continued if the exemptions are still in effect) for each Treaty Nation:

Treaty Nation Individuals/Treaty Nation Lands (former reserve lands)	Effective Date of Reinstatement	Agreement
Tsawwassen Members/Tsawwassen Lands	March 27, 2023	Tsawwassen First Nation Final Agreement
Maa-nulth-aht/Maa-nulth First Nations Lands	June 23, 2023	Maa-nulth First Nations Final Agreement
Tla’amin Citizens/ Tla’amin Lands	Continued (June 23, 2023)	Tla’amin Final Agreement
Nisga’a citizens/Nisga’a Lands and Category A Lands	January 1, 2024	Nisga’a Final Agreement

Refunds

If you are a Treaty Nation individual or other First Nations individual and you paid a B.C. sales tax when you were eligible for an exemption, you may qualify for a refund from the seller. If you are requesting a PST refund, your request 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 you are claiming a PST refund 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 we must receive it 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 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

Need more info?

Online: gov.bc.ca/salestaxes

Toll free: 1-877-388-4440

Email: CTBTaxQuestions@gov.bc.ca

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