



Nisga'a Lisims Government

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NISGAANATION.CA

Update on the Section 87 Tax Exemption for Off-Lands Nisga'a Citizens

July 29, 2023

Your section 87 tax exemption is restored effective January 1, 2024

The Nisga'a Treaty has been amended to restore the section 87 tax exemption to all Nisga'a citizens who have status, effective January 1, 2024.

As of January 1, 2024, you will be able to use your section 87 tax exemption on reserves through-out Canada, and on the former reserves of BC modern treaty nations – except please note: if the First Nation government of the reserve or former reserve imposes its own taxes, those taxes will override the section 87 tax exemption on that reserve or former reserve.

Decisions on Taxation on Nisga'a Lands will not affect your section 87 tax exemption

With the restoration of the section 87 tax exemption on Nisga'a former reserves as of January 1, 2024, the Nisga'a Nation must decide whether to keep in place the Nisga'a GST and the Nisga'a personal income tax. These decisions are only in respect of Nisga'a Lands.

The decision on the Nisga'a GST is only in respect of Nisga'a Lands. For example, if the Nisga'a Nation keeps the Nisga'a GST, a Nisga'a citizen living in Vancouver would still be able to go to a reserve in the Vancouver area (or elsewhere) to buy goods GST-free.

The decisions on the Nisga'a personal income tax will not affect citizens living and working outside of Nisga'a Lands.

Status Cards

Your current status card states, in small print, that you are not entitled to the section 87 tax exemption. You will need a new status card to use your section 87 tax exemption. You will have to apply to Indigenous Services Canada for a new status card. It is currently anticipated that you will be able to Indigenous Services Canada apply for a new card starting in September (do not apply to Nisga'a Lisims Government for a status card; only Indigenous Services Canada can issue new status cards).