

NISGA'A PERSONAL INCOME TAX ACT

NISGA'A LISIMS GOVERNMENT

WILP SI'AYUUKHL NISGA'A

NISGA'A PERSONAL INCOME
TAX ACT

REGISTRY OF NISGA'A LAWS

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Nisga'a Personal Income
Tax Act

the original of which is deposited in the
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Date January 31, 2013 Signed [Signature]

Wilp Si'ayuukhl Nisga'a enacted this legislation on January 31, 2013.

Signed [Signature]
H. Mitchell Stevens, President of the Nisga'a Nation

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NISGA'A PERSONAL INCOME TAX ACT

PART 1 – DEFINITIONS AND INTERPRETATION**Definitions****1.** In this Act:

“administration agreement” means the Personal Income Tax Administration Agreement between the Government of Canada and the Nisga’a Nation, effective as of January 9, 2013, and includes any amendments made to that agreement from time to time in accordance with its provisions;

“federal Act” means the *Income Tax Act* (Canada);

“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 section 126, 127, 127.2, 127.4 or 127.41 of that Act;

“income earned in the year in British Columbia” means the amount determined in respect of British Columbia in accordance with section 120(4) of the federal Act;

“individual” means a person other than a corporation and includes a trust or estate for the purposes of Part I of the federal Act;

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

“Nisga’a Lands” has the same meaning as in the Nisga’a Final Agreement.

Interpretation

- 2.** The tax payable by an individual under this Act is based on the federal tax as fixed by assessment or reassessment, subject to variation on objection or on appeal, if any, in accordance with Part I of the federal Act.
- 3.** Words and expressions not specifically defined in the Act will, where they are defined in the federal Act, have the meaning given to them therein.
- 4.** This Act is to be interpreted in accordance with the *Interpretation Act* (Canada) with such modifications as the circumstances require.

PART 2 – IMPOSITION AND AMOUNT**Imposition**

5. An income tax must be paid, as required by this Act, for each taxation year by every individual who is resident on Nisga'a Lands on the last day of the taxation year.

Amount

6. (1) The tax payable under this Act for a taxation year by an individual who is resident on Nisga'a Lands on the last day of the taxation year and who only has income earned in the year in British Columbia is 95% of the federal tax payable by the individual for that year.
- (2) The tax payable under this Act for a taxation year by an individual who is resident on Nisga'a Lands on the last day of the taxation year and who has income for the year, other than income earned in the year in British Columbia, is 95% of the federal tax payable by the individual for that year multiplied by the ratio of the individual's income earned in the year in British Columbia to the individual's income for the year.

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PART 3 – ADMINISTRATION AND ENFORCEMENT**Returns, assessments, administration, collection, enforcement and appeals**

7. (1) The Minister, as agent of the Nisga'a Nation, may exercise all the powers necessary for the effective administration and enforcement of this Act and for the collection of any amounts payable under this Act in respect of taxation years to which the administration agreement applies, even if the administration agreement has been terminated.
- (2) An amount payable under this Act may be recovered by the Minister as a debt due to Canada.
- (3) This Act operates concurrently with, but not in duplication of, the federal Act.
- (4) No criminal offence or penalty is imposed under this Act.
- (5) The Minister may remit to an individual any income tax or penalty imposed under this Act, 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* (Canada).
- (6) To the extent that they are consistent with this Act, 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 Act in relation to tax payable under Part 2 of this Act, with such modifications as the circumstances require.

PART 4 – MISCELLANEOUS

Coming into force

8. This Act comes into force on the later of the date of its enactment and January 1, 2013.