

WESTBANK FIRST NATION
TOBACCO PRODUCTS TAX BY-LAW 1998
BY-LAW NO. 1998-TX-01

WHEREAS the citizens of the Westbank First Nation have aboriginal and treaty rights, and other rights and freedoms that are recognized and affirmed in the Constitution of Canada;

AND WHEREAS First Nations, as original peoples, have inherent authority over their lands, peoples, and resources;

AND WHEREAS the Westbank First Nation Council as the elected government of the Westbank First Nation has jurisdiction over those lands, peoples and resources and is responsible for the establishment of laws;

AND WHEREAS the Council consider it in the best interests of the Nation to enact this Westbank First Nation Law for the taxation of tobacco products;

NOW THEREFORE the Council of the Westbank First Nation enacts as follows:

Short Title

1. This By-law is made pursuant to subsection 52(1) of Part IV of the *Budget Implementation Act, 1997*, S.C., 1997, c. 26. It may be cited for all purposes as the Westbank First Nation Tobacco Products Tax By-law, 1998-TX-01.

Interpretation

2. In this By-law the following definitions apply:

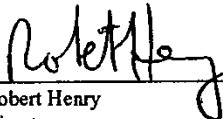
“Reserve” means the reserves, within the meaning of subsection 2(1) of the *Indian Act*, R.S., c. I-5 set apart by Her Majesty for the use and benefit of the Westbank First Nation;

“Tobacco” means:

- a) every article made by a tobacco manufacturer from raw leaf tobacco, within the meaning assigned to those expressions by section 6 of the *Excise Act*, R.S., c. E-14, by any process whatever, and includes cigarettes and tobacco sticks, as defined in that section, and snuff;

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I certify this to be a true copy of page 1 of 2 of
the Westbank First Nation Tobacco Products Tax
By-Law 1998 approved by the Minister of Finance
on January 14th, 1998.



Robert Henry
Director
Intergovernmental Tax Policy
Tax Policy Branch
Department of Finance

02/10/98
Date

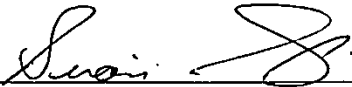
b) the leaves and stems of the tobacco plant if they have been processed further than drying and sorting; and

c) cigars, as defined in that section.

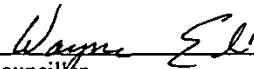
Imposition of Direct Tax

3. Any person who purchases tobacco on any reserve of the Westbank First Nation, shall pay the Westbank First Nation a tax calculated on the value of the consideration for the sale at the rate provided for in subsection 165 (1) of the *Excise Tax Act*, R.S., c. E-15.
4. This By-law applies to every sale for which consideration becomes due, or is paid without having become due, on or after February 1st, 1998. This By-law shall come into force and effect on the later of the day it is approved by the Minister of Finance for the Government of Canada and February 1st, 1998.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Westbank First Nation held at the Westbank First Nation Administration Office, 515 Highway 97 South, Kelowna, BC, this 6th day of January, 1998.



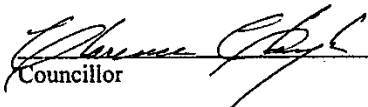
Chief



Councillor

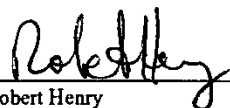
Councillor

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Intergovernmental Tax Policy
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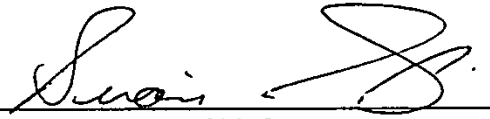
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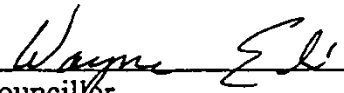
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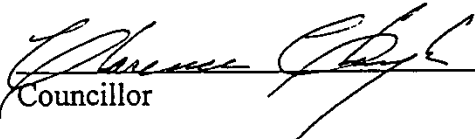
Chief



Councillor

Councillor

Councillor



Councillor