

WESTBANK FIRST NATION

SALES TAX BY-LAW 1999

BY-LAW NO. 1999-TX04

WHEREAS the citizens of the Westbank First Nation have aboriginal and treaty rights, and other rights and freedoms that are recognised 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 interest of the Nation to enact this Westbank First Nation Law for the taxation of tobacco, fuel and alcohol products on reserve;

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*, as amended. It may be cited for all purposes as the Westbank First Nation Sales Tax By-law, 1999-TX04


Interpretation

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

"Alcohol" means:

- a) beer, within the meaning assigned by section B.01.130 of the *Food and Drug Regulations*, containing more than .05% alcohol by volume;
- b) ale, stout, porter or malt liquor, within the meaning assigned by section B.020131 of the *Food and Drug Regulations*, containing more than .05% alcohol by volume;
- c) wine, within the meaning assigned by section 25 of the *Excise Tax Act*, containing more than 1% alcohol by volume;

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10/09/99
Date

- d) any beverage containing more than 1% alcohol by volume, that is obtained from the distillation of grains, fruit or other agricultural products or from the distillation of beer or wine; and
- e) any other beverage that contains a combination of any beverage referred to in paragraphs (a) to (d) that is suitable for human consumption and that contains more than 1% alcohol by volume.

"Fuel" means:

- a) diesel fuel, including any fuel oil that is suitable for use in internal combustion engines of the compression-ignition type, other than such fuel oil that is actually used as heating oil;
- b) gasoline type fuels for use in internal combustion engines; and
- c) propane gas.

"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;
- 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;

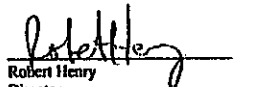
Existing Bylaws

- 3. With respect to sales for which consideration becomes due or is paid without having become due, after the coming into force of this Bylaw, this Bylaw amends and replaces the Westbank First Nation Tobacco Products Tax By-Law 1998-TX01.

Imposition of Direct Tax

- 4. Any person who purchases tobacco, alcohol and/or fuel 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., c. E-15.

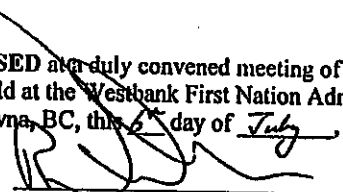
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5. This By-law applies to every sale for which consideration becomes due, or is paid without having become due, on or after September 1, 1999. This By-law shall come into force and effect on the later of the day it is approved by the Minister of Finance for the Government of Canada and September 1, 1999.

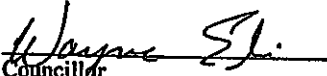
APPROVED AND PASSED at a duly convened meeting of the Band Council of the Westbank First Nation held at the Westbank First Nation Administration Office, 515 Highway 97 South, Kelowna, BC, this 6th day of July, 1999.




Chief




Councillor



Councillor

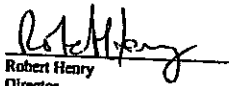


Councillor



Councillor

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