

WHITECAP COMMUNITY IMPROVEMENT FEE

BYLAW, 2004

WHEREAS the Whitecap Dakota First Nation has inherent aboriginal rights and title, recognized and affirmed in the Constitution Act, 1982;

AND WHEREAS the Whitecap Dakota First Nation has inherent authority over its lands and resources;

AND WHEREAS the Whitecap Dakota First Nation Council, as the elected government of the Band, has jurisdiction over its lands and resources and is responsible for the establishment of law;

AND WHEREAS at a community meeting of the membership of Whitecap Dakota First Nation held on January 13, 2004 the membership approved the implementation of the Whitecap Community Improvement Fee;

AND WHEREAS the Whitecap Dakota First Nation has requested that the Government of Canada enact legislation for the purposes of implementing the Band's sales tax system;

AND WHEREAS the Band Council considers it in the best interests of the Band to enact this Community Improvement Fee Bylaw for the purposes of implementing the Band's sales tax system;

NOW THEREFORE BE IT RESOLVED that the Council of the Whitecap Dakota First Nation enacts the following bylaw:

Short Title

1. It may be cited as the Whitecap Community Improvement Fee Bylaw, 2004.

Federal Legislation

2. This Bylaw is made under Part 4 of the Budget Implementation Act, 2000, S.C., 2000 c.14.

Interpretation

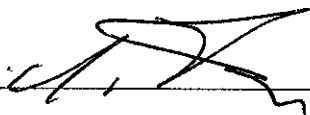
3. Words and expressions used in this Bylaw have the same meaning as in Part 4 of the Budget Implementation Act, 2000.

Imposition of Direct Tax

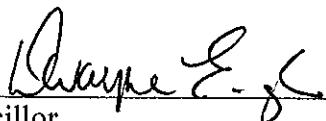
4. Any person who purchases tobacco products, fuel or alcoholic beverages on the reserve of the Whitecap Dakota First Nation shall pay the Whitecap Community Improvement Fee, a tax that is calculated on the value of the consideration for the supply at the rates provided for in subsection 165(1) and (3) of the Excise Tax, R.S., c. E-15.
5. This tax applies to every supply for which consideration is paid on or after June 1, 2004.
6. This Bylaw comes into force on the later of the date that:
- a) the requirements set out under paragraph 25(4)(b) of Part 4 of the Budget Implementation Act, 2000 have been satisfied;
 - b) and June 1, 2004.

APPROVED AND PASSED BY CHIEF AND COUNCIL at a duly convened meeting of the Whitecap Dakota First Nation held at Whitecap I.R. #94 this 3rd day of May, 2004.

Chief



Councillor



Councillor

