

AN ACT RESPECTING

THE

BAGIWAANISKIZIIBI ANISHINABE NATION

(ROSEAU RIVER OJIBWAY FIRST NATION)

EXEMPTION ACT

AND

REGULATIONS

DECLARATION

1. OUR HISTORY AND FOUNDATION OF ANISHINABE NATIONHOOD IS ROOTED IN THE FAITH AND KNOWLEDGE OF WHO ARE AND WHY. IT IS THEREFORE ESSENTIAL TO DECLARE:

1. THE CREATOR PUT US HERE AS FIRST PEOPLE.

2. THE CREATOR GAVE US LAWS THAT GOVERN ALL OUR RELATIONSHIPS TO LIVE IN HARMONY WITH NATURE AND MANKIND.

3. THE LAWS OF THE CREATOR DEFINED OUR RIGHTS AND RESPONSIBILITIES.

4. THE CREATOR GAVE US SPIRITUAL BELIEFS, LANGUAGE, CULTURE, CUSTOMS AND A PLACE ON EARTH WHICH PROVIDED US WITH ALL OUR NEEDS.

5. WE HAVE MAINTAINED OUR FREEDOM, OUR LANGUAGE, OUR CUSTOMS, OUR TRADITIONS SINCE CREATION.

6. WE CONTINUE TO EXERCISE OUR RIGHTS AND FULFILL THE RESPONSIBILITIES AND OBLIGATIONS GIVEN US BY THE CREATOR FROM THE LAND UPON WHICH WE WERE PLACED.

7. THE CREATOR HAS GIVEN US THE RIGHT TO GOVERN OURSELVES, THE RIGHT TO SELF DETERMINATION.

8. THE RIGHTS AND RESPONSIBILITIES GIVEN TO US BY THE CREATOR CANNOT BE ALTERED OR TAKEN AWAY BY ANY OTHER NATION;

THEREFORE, BY THIS ACT, WE SHALL EXERCISE THOSE INHERENT AND TREATY RIGHTS GUARANTEED AND RECOGNIZED<sup>67</sup> THE ROYAL PROCLAMATION OF 1763, SECTIONS 9(24) OF BRITISH NORTH AMERICA ACT 1867, SECTIONS 25 AND 35 OF THE CONSTITUTIONAL ACT OF 1982 AND SUPREME COURT CONFIRMATIONS.

TITLE

2. THIS ACT SHALL BE CITED AS 'THE ROSEAU RIVER OJIBWAY FIRST NATION EXEMPTION ACT.'

INTERPRETATION

3. IN THIS ACT:

A) ROSEAU RIVER OJIBWAY FIRST NATION" SHALL MEAN ALL THOSE TRIBAL MEMBERS ELIGIBLE TO BE REGISTERED IN THE ROSEAU RIVER TRIBAL REGISTRY.

B) "TRIBAL MEMBER" SHALL MEAN ANY OF THOSE TRIBAL MEMBERS ELIGIBLE TO BE REGISTERED IN THE ROSEAU RIVER TRIBAL REGISTRY.

C) "EXEMPTION" SHALL MEAN NOT HAVING TO PAY AND ADHERE TO ANY AND ALL TAXATION~~AL~~ LAWS OF CANADA (FEDERAL, PROVINCIAL, MUNICIPAL).

D) "EXEMPTION CERTIFICATE OR CARD" SHALL MEAN THE FORM APPROVED FOR USE AS NUMBERED REGISTRATION BY THE ROSEAU RIVER OJIBWAY FIRST NATION.

E) "ELIGIBILITY" SHALL MEAN HAVING MET ALL CRITERIA FOR TRIBAL MEMBERSHIP.

ELIGIBILITY

4. FOR THE PURPOSES OF THIS ACT, ELIGIBILITY SHALL APPLY AS FOLLOWS:

A) ANY TRIBAL MEMBER IS EXEMPT FROM TAXATION UPON PRESENTATION OF AN APPROVED PHOTO TREATY, STATUS OR EXEMPTION CERTIFICATE OR CARD.

B) ANY TRIBAL MEMBER IS EXEMPT FROM TAXATION REGARDLESS OF ORDINARY PLACE OF RESIDENCE.

**{FRONT}**

The \_\_\_\_\_ Band of the \_\_\_\_\_ Nation a legal party to Treaty Number \_\_\_\_.  
Tax Exemption Certificate.

This is to certify that:  
{PHOTO} {name of tribal member} is a member of the \_\_\_\_\_ Band of the \_\_\_\_\_ nation and is therefore by virtue of the terms of Treaty, exempt from all forms of Federal and Provincial Tax.

Signature; Date of issue: \_\_\_\_\_  
Band number: \_\_\_\_\_  
Registration Number: \_\_\_\_\_ Treaty Number: \_\_\_\_\_  
Registration No.: \_\_\_\_\_  
CHIEF: \_\_\_\_\_

Non-transferable - Property of the \_\_\_\_\_ Band.

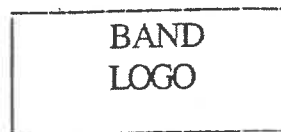
**{BACK}**

**CERTIFICATE OF TAX EXEMPTION**

This is to certify that:	
a member of the First Nation Known as the:	
Band:	No.

Enacted and promulgated by the \_\_\_\_\_ {name of Band}, pursuant to and primarily under the Inherent Aboriginal Rights in Canada as Recognized by Treaty, the Royal Proclamation of 1763, and any residual or concurrent authority under and by virtue of Section 25 and S. 35 of the Constitution Act 1982, Section 91{24} of the British North America Act of 1876, Section 83, 87 and 90 of the Indian Act 1985. The undersigned has all immunity from tax, including the immunity from Goods and Services Tax.

Treaty Number: \_\_\_\_\_  
Chief: \_\_\_\_\_  
{name of chief}



BAND COUNCIL RESOLUTION:

Whereas; the \_\_\_\_\_ band of the \_\_\_\_\_ nation is a legal party to treaty number \_\_\_\_\_, we hereby assert our Inherent and Treaty Rights to immunity from taxation, and

Whereas; the Treaties specifically guarantee that the Crown in Right of Federal Government will never open its doors to the taxation of Indians, and

Whereas; the Supreme Court in recent cases, namely, Sparrow, Sioui, and Mitchell liberally construe the guarantees of aboriginal and treaty rights recognized and affirmed in the Constitution Act, 1982 Section 35, and

Whereas; the Bands of the Nation of Treaty number \_\_\_\_\_ assert that our Inherent Aboriginal and Treaty Rights to Immunity from Taxation have never been extinguished and remain in full force and effect;

Whereas; The \_\_\_\_\_ Band of Treaty Number \_\_\_\_\_, instructs the Federal Government as the other legal party to the treaty to bring all laws affecting taxation to be brought into line with the Treaties.

Therefore be it resolved that; the Federal Government and Parliament give legal effect to the Treaties, Section 25, Section 35, and Section 91 {24} of the Constitution Acts 1982 and 1876, by enacting "Special Status" legislation respecting the Immunity of Indian from Tax and respecting the provisions of the Treaties,

And further be it resolved that the item and/or issue of taxation and the treaties be included on the Agenda for the Bi-Lateral Process and to be resolved through a Bi-Lateral Agreement on the matter,

And Further be it resolved that; the Chief and Council of the \_\_\_\_\_ Band are hereby mandated to proceed with the following;