



First Nations Tax Commission

Pre-Budget Submission 2022

February 2022



First Nations Tax Commission
Commission de la fiscalité des premières nations



Recommendations

- **Recommendation 1:** That the government amend the *First Nations Fiscal Management Act* to create a First Nations Infrastructure Institute (FNII) this year.
- **Recommendation 2:** That the government amend the *First Nations Fiscal Management Act (FMA)* to enhance the mandates of the FMA institutions created by that Act, support the publication of more FMA statistical information, and provide statutory funding for these institutions this year.
- **Recommendation 3:** That the government support the inclusion of the sales tax on fuel, alcohol, cannabis, and tobacco (FACT) in the FMA this year.
- **Recommendation 4:** That the government utilize the enhanced FMA framework with the inclusion of FNII to support the monetization of major capital transfers and an improved risk management framework to lower insurance premiums for interested indigenous nations.
- **Recommendation 5:** That the government continue to support the evolution of a revenue based First Nation-federal-provincial fiscal relationship by enabling expanded First Nation fiscal powers within the FMA for the First Nations Goods and Services Tax (FNGST), other cannabis, tobacco, fuel and alcohol taxes and a First Nation Resource Charge.
- **Recommendation 6:** That the government support the development of an indigenous land title and registry framework for additions to reserve as advanced by the First Nations Lands Advisory Board Resource Centre to improve the ATR process and support economic and revenue growth for interested First Nations.