

**MAA-NULTH FIRST NATIONS
TAX TREATMENT AGREEMENT
AMENDMENT AGREEMENT**

**Canada
British Columbia
Maa-nulth First Nations**

MAA-NULTH FIRST NATIONS TAX TREATMENT AGREEMENT
AMENDMENT AGREEMENT

THIS AMENDMENT AGREEMENT dated for reference April 1, 2013.

BETWEEN:

**HER MAJESTY THE QUEEN IN RIGHT OF CANADA, as represented by
the Minister of Finance**

("Canada")

OF THE FIRST PART

AND:

**HER MAJESTY THE QUEEN IN RIGHT OF THE PROVINCE OF
BRITISH COLUMBIA, as represented by the Minister of Finance**

("British Columbia")

OF THE SECOND PART

AND:

**HUU-AY-AHT FIRST NATIONS
KA:'YU:'K'T'H'/CHE:K'TLES7ET'H' FIRST NATIONS
TOQUAHT NATION
UCHUCKLESAHT TRIBE
UCLUELET FIRST NATION (also known as the Yuulu?il?ath
First Nation)**

(the "Maa-nulth First Nations")

OF THE THIRD PART

WHEREAS:

- A. The Maa-nulth First Nations, Canada and British Columbia have entered into the Maa-nulth First Nations Final Agreement which provides that the Parties will enter into a Tax Treatment Agreement;

Canada (Finance)



British Columbia (Finance)



Maa-nulth



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- B. The Parties entered into a Tax Treatment Agreement effective April 1, 2011 (“the Maa-nulth First Nations Tax Treatment Agreement”);
- C. The Parties wish to amend the Maa-nulth First Nations Tax Treatment Agreement;
- D. Section 14 of the Maa-nulth First Nations Tax Treatment Agreement provides that any amendment must be in writing and executed by all Parties.

NOW THEREFORE in consideration of the premises and the covenants and agreements set out below, the Parties agree as follows:

AMENDMENTS

1. Effective April 1, 2013, section 1 of the Maa-nulth First Nations Tax Treatment Agreement is amended by:
 - (a) adding the following definition after the definition of “*Motor Fuel Tax Act*”:
““*New Housing Transition Tax and Rebate Act*” means the *New Housing Transition Tax and Rebate Act*, SBC 2012, c. 31”;
 - (b) deleting the definition of “*Social Service Tax Act*”; and
 - (c) adding the following definition after the definition of “*Property Transfer Tax Act*”:
““*Provincial Sales Tax Act*” means the *Provincial Sales Tax Act*, SBC 2012, c. 35”.
2. Subsection 3(2) of the Maa-nulth First Nations Tax Treatment Agreement is amended by adding “and 149(11)” after the term “149(1.3)” and by deleting the term “municipality” and replacing it with the term “public body performing a function of government”.
3. Subsection 3(3) of the Maa-nulth First Nations Tax Treatment Agreement is amended by deleting the term “municipality” and replacing it with the term “public body performing a function of government in Canada”.
4. Effective April 1, 2013, the heading of section 5 of the Maa-nulth First Nations Tax Treatment Agreement is amended by deleting “SOCIAL SERVICES TAX” and replacing it with “PROVINCIAL SALES TAX”.

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5. Effective April 1, 2013, subsection 5(1) of the Maa-nulth First Nations Tax Treatment Agreement is amended by:
 - (a) adding “or rebate” after “refund”;
 - (b) deleting “*Social Service Tax Act*” and replacing it with “*Provincial Sales Tax Act*” in paragraph (a); and
 - (c) adding “the *New Housing Transition Tax and Rebate Act* or” after “under” in paragraph (b).
6. Effective April 1, 2013, subsection 5(2) of the Maa-nulth First Nations Tax Treatment Agreement is amended by adding “or rebate” after “refund”.
7. Effective April 1, 2013, subsection 5(3) of the Maa-nulth First Nations Tax Treatment Agreement is amended by deleting “*Social Service Tax Act*” and replacing it with “*Provincial Sales Tax Act*”.
8. Effective April 1, 2013, subsection 5(4) of the Maa-nulth First Nations Tax Treatment Agreement is amended by deleting “*Social Service Tax Act*” and replacing it with “*Provincial Sales Tax Act, the New Housing Transition Tax and Rebate Act*”.
9. Effective April 1, 2013, subsection 5(5) of the Maa-nulth First Nations Tax Treatment Agreement is amended by:
 - (a) adding “or rebate” after “refund”; and
 - (b) deleting “*Social Service Tax Act*” and replacing it with “*Provincial Sales Tax Act, the New Housing Transition Tax and Rebate Act*”.

CONTINUING FORCE AND EFFECT

10. For greater certainty the Maa-nulth First Nations Tax Treatment Agreement as amended by this Amendment Agreement continues in full force and effect in accordance with its terms.

FURTHER ASSURANCES

11. The Parties will execute any other documents and do any other things that may be necessary to carry out the intent of this Amendment Agreement.

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HEADINGS

12. In this Amendment Agreement, headings are for convenience only, do not form a part of this Amendment Agreement and in no way define, limit, alter or enlarge the scope or meaning of any provision of this Amendment Agreement.

SINGULAR AND PLURAL

13. In this Amendment Agreement, unless it is otherwise clear from the context, the use of the singular includes the plural, and the use of the plural includes the singular.

NO ASSIGNMENT

14. This Amendment Agreement may not be assigned, either in whole or in part, by any Party.

ENUREMENT

15. This Amendment Agreement will enure to the benefit of and be binding upon the Parties and their respective successors.

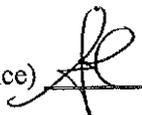
EFFECTIVE DATE

16. Except as otherwise provided in paragraphs 1 to 9, this Amendment Agreement is effective on the date it is executed by the last of the Parties to execute it.

COUNTERPARTS

17. This Amendment Agreement may be signed in one or more counterparts. A signed counterpart may be delivered to another party by facsimile transmission and a facsimile so transmitted will constitute an original document. Signed counterparts held by a party, taken together, will constitute one and the same instrument.

Canada (Finance)



British Columbia (Finance)

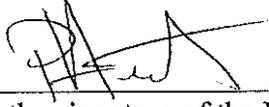


Maa-nulth



MAA-NULTH FIRST NATIONS TAX TREATMENT AGREEMENT
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EXECUTED on the 8 day of
April, 2014 in the presence of:

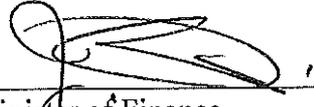


Witness to the signature of the Minister of
Finance

Paul Heuts

Printed Name

) **HER MAJESTY THE QUEEN IN RIGHT**
) **OF CANADA, as represented by the**
) **Minister of Finance**
)
)
)
)
)
)
)



Minister of Finance

Joe Oliver

Printed Name

EXECUTED on the 4 day of
March, 2014 in the presence of:

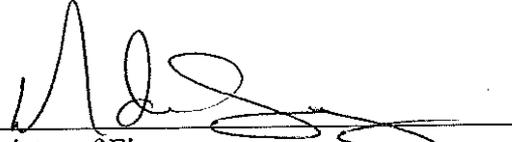


Witness to the signature of the Minister of
Finance

Bridget Minishka

Printed Name

) **HER MAJESTY THE QUEEN IN**
) **RIGHT OF THE PROVINCE OF**
) **BRITISH COLUMBIA, as represented by**
) **the Minister of Finance**
)
)
)
)
)
)



Minister of Finance

Michael de Jong

Printed Name

Canada (Finance) 

British Columbia (Finance) 

Maa-nulth 

MAA-NULTH FIRST NATIONS TAX TREATMENT AGREEMENT
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EXECUTED on the 7 day of
JANUARY, 2014 in the presence of:

[Signature]
Witness to the signature of
TRACY WALKER
Printed Name

) **HUU-AY-AHT FIRST NATIONS, as
represented by**

) [Signature]
) Authorized Signatory
) Jeff Cook
) Printed Name

EXECUTED on the 7 day of
JANUARY, 2014 in the presence of:

[Signature]
Witness to the signature of
Dianna Dragon
Printed Name

) **KA:'YU:K'T'H'/CHE:K'TLES7ET'H'
FIRST NATIONS, as represented by**

) [Signature]
) Authorized Signatory
) Therese Smith
) Printed Name

EXECUTED on the 8 day of
JAN, 2014 in the presence of:

[Signature]
Witness to the signature of
KEVIN MACK
Printed Name

) **TOQUAHT NATION, as represented by**

) [Signature]
) Authorized Signatory
) Anne Mack
) Printed Name

Canada (Finance) [Signature] British Columbia (Finance) [Signature] Maa-nulth [Signature]

MAA-NULTH FIRST NATIONS TAX TREATMENT AGREEMENT
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EXECUTED on the 6th day of
January, 2014 in the presence of:

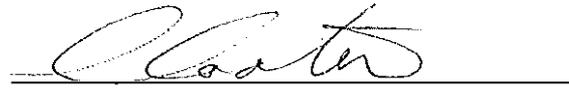


Witness to the signature of

Charles Poschenrieder

Printed Name

) UCHUCKLESAHT TRIBE, as
) represented by
)
)
)
)
)
)

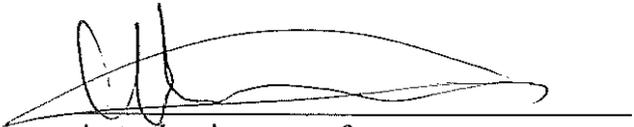


Authorized Signatory

C COATES

Printed Name

EXECUTED on the 10 day of
January, 2014 in the presence of:

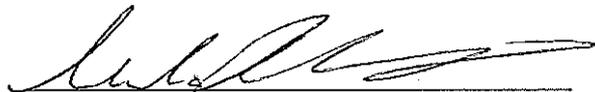


As to the signature of

Charles Poschenrieder

Printed Name

) UCLUELET FIRST NATION, as
) represented by
)
)
)
)
)
)



Authorized Signatory

CHARLES MCCARTHY

Printed Name

Canada (Finance)



British Columbia (Finance)



Maa-nulth

