



CHAMPAGNE and AISHIHIK First Nations

Resolution #001/19 June/2003

COUNCIL RESOLUTION

WHEREAS Champagne and Aishihik First Nations (CAFN) Chief and Council passed the CAFN *Income Tax Act* in 1999;

WHEREAS section 23 specifies "every person who contravenes this Act, except section 22, is guilty of an offence and liable on summary conviction to a fine of not more than \$5,000 or to imprisonment for a term of not more than six months, or to both.";

WHEREAS the *Income Tax Act* (Canada) has sanctions greater than CAFN's Self-Government Agreement;

WHEREAS an Act to Amend the CAFN *Income Tax Act* is required to delegate authority to Canada Customs and Revenue Agency for enforcement of section 23;

THEREFORE BE IT RESOLVED that Chief and Council approve an Act to Amend the CAFN *Income Tax Act* by repealing section 23 and the following section is substituted for it:

"Every person who contravenes this Act, except section 22, is guilty of an offence and liable on summary conviction to such punishment as may be provided for in the *Income Tax Act* (Canada) for the same act or omission."

THEREFORE BE IT FURTHER RESOLVED that this Act shall come into force on June 20, 2003.

Moved by: Shadelle Chambers Seconded by: Kathy Van Bibber

Carried.


DEPUTY CHIEF GERALD BROWN

This certifies that this resolution was passed at a duly called meeting of the Champagne and Aishihik First Nations Council held on 19 June 2003.