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## **Publisher's Note**

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# **Merle Alexander, QC & Yvan Guy Larocque**

# **The Taxation and Financing of**

# **Aboriginal Businesses in Canada**

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Release 2021-2 was written by Yvan Guy Larocque. Yvan is an Indigenous business lawyer from Sainte-Anne, MB and a member of the Manitoba Métis Federation. Yvan has a diverse practice, providing practical services and advice to businesses in various industries, as well as Indigenous governments and other organizations.

Chapters 2, 6 and 11 have been significantly updated.

## **Highlights**

### **Volume 1**

**Chapter 2, Federal Government Policy:** The whole chapter has been reviewed and refreshed. The 1993 Working Paper on Indian Government Taxation has

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been updated discussing the purpose, principles, *Indian Act* tax exemption, taxation powers, tax treatment of First Nation government institutions, and observations.

**Chapter 6, Canadian Municipalities and Municipal Corporations:** The whole chapter has been reviewed and refreshed. Commentary has been significantly updated discussing paragraphs 149(1)(c) and (d), subsections 149(1.2) and (11) of the Federal *Income Tax Act*. Also discussed, CRA's past and present position and what is meant by the term "public body", and registered charities and non-profit organizations.

**Chapter 11, Land Claims Agreements:** The whole chapter has been reviewed and refreshed. The following new sections of commentary have been added: Sechelt Indian Band Self-Government Act; Westbank First Nation Self-Government Agreement; Eeyou Marine Region Land Claims Agreement of 2012; Yale First Nation Final Agreement; Sioux Valley Dakota Nation Government Agreement; Déline Final Self-Government Agreement; and Tla'amin Final Agreement