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THE TAXATION AND FINANCING OF ABORIGINAL BUSINESSES IN CANADA
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Release No. 1, November 2026

Publisher's Special Release Note 2026

The pages in this work were reissued in November, 2026 and updated to reflect that date in the release line. Please note that we did not review the content on every page of this work in the November release. We will continue to review and update the content according to the work's publication schedule. This will ensure that subscribers are reading commentary that incorporates developments in the law as soon as possible after they have happened or as the author deems them significant.

Changes to chapter and heading numbering has occurred. Please refer to the Correlation Table in the front matter if you wish to confirm references.

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Highlights

Volume 1

Chapter 1, Overview: The entire chapter has been reviewed and refreshed. Commentary has been updated to reflect current terminology and a clearer explanation of federal jurisdiction over the taxation of Indians, including its reach to the Inuit, Métis, and non-status Indians.

Chapter 2, Federal Government Policy: The entire chapter has been reviewed and refreshed. Three new sections have been added covering the co-development of a new fiscal relationship between Canada and First Nations; Canada's new approach to Indigenous tax policy, including the *Indian Act* tax exemption and modern treaties; and the tax agreements used to implement Indigenous taxation.

Chapter 3, Historical Basis for Exemption from Taxation: The entire chapter has been reviewed and refreshed. Commentary has been updated on Indigenous self-government and taxation, treaty rights to tax exemption, recent case law, and Indigenous perspectives on sovereignty and taxation. Commentary regarding seven CRA Views has been added on the application of the *Indian Act* tax exemption, including partnership income, traditional lands, modern treaty governments, and Additions to Reserve (ATR) lands.