Canada British Columbia Tsawwassen First Nation

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HIS MAJESTY THE KING IN RIGHT OF CANADA, as represented by the **Minister of Finance**

("Canada")

OF THE FIRST PART

AND:

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

("British Columbia")

OF THE SECOND PART

AND:

TSAWWASSEN FIRST NATION, as represented by the **Tsawwassen Government**

(the "Tsawwassen First Nation")

OF THE THIRD PART

(together, "the Parties")

WHEREAS:

- A. The Parties have entered into the Tsawwassen First Nation Final Agreement, which provides that the Parties will enter into a Tax Treatment Agreement;
- B. The Parties entered into a Tax Treatment Agreement effective April 3, 2009 ("the Tsawwassen First Nation Tax Treatment Agreement") and amended it by way of the Tsawwassen First Nation Tax Treatment Agreement Amendment Agreement, dated for reference April 1, 2013 (as amended, the "Tsawwassen First Nation Tax Treatment Agreement");
- C. The Parties now wish to further amend the Tsawwassen First Nation Tax Treatment Agreement; and

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Canada	(Finance)		01

D. Section 14 of the Tsawwassen First Nation 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

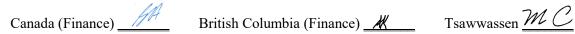
1. Section 11 of the Tsawwassen First Nation Tax Treatment Agreement is amended by adding the following new section after subsection 11(4):

"11.1 INCOME TAX EXEMPTION FOR THE 2022 AND 2023 TAXATION YEARS

- 11.1 (1) Effective from January 1, 2022 to December 31, 2023, the following is exempt from income tax under the *Income Tax Act*:
 - (a) the interest of a Tsawwassen Member, who is an Indian, in Reserve lands in Canada;
 - (b) the personal property of a Tsawwassen Member, who is an Indian, situated on Reserve lands in Canada;
 - (c) the interest of an Indian in Tsawwassen Lands that were Reserve lands or Surrendered Lands on the day before the Effective Date;
 - (d) the personal property of an Indian situated on Tsawwassen Lands that were Reserve lands on the day before the Effective Date; and
 - (e) in respect of the ownership, occupation, possession or use of any property of an Indian referred to in (a) through (d).
 - (2) The exemption from income tax described in subsection 11.1(1) will be administered by Canada on the same basis as if the exemption from income tax applied because of section 87 of the *Indian Act*."

CONTINUING FORCE AND EFFECT

2. For greater certainty, the Tsawwassen First Nation Tax Treatment Agreement as amended by this Amendment Agreement continues in full force and effect in accordance with its terms.



FURTHER ASSURANCES

3. 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.

HEADINGS

4. 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

5. 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

This Amendment Agreement may not be assigned, either in whole or in part, by any 6. Party.

ENUREMENT

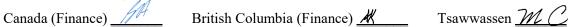
7. This Amendment Agreement will enure to the benefit of and be binding upon the Parties and their respective successors.

EFFECTIVE DATE

8. This Amendment Agreement is effective on the date it is executed by the last of the Parties to execute it.

COUNTERPARTS

9. This Amendment Agreement may be signed in one or more counterparts. A signed counterpart may be delivered to another party by facsimile transmission or be scanned and emailed, and a facsimile or scanned and emailed signature will be accepted the same as an original signature. Signed counterparts held by a party, taken together, will constitute one and the same instrument.



EXECUTED on the 19 day of December, 2022 in the presence of:	 HIS MAJESTY THE KING IN RIGHT OF CANADA, as represented by the Minister of Finance 	
L Church	(7n)	
Witness to the signature of the Minister of Finance	Minister of Finance	
Leslie Church) Chrystia Freeland	
Printed Name	Printed Name	
EXECUTED on the day of, 202_ in the presence of:	HIS MAJESTY THE KING IN RIGHT OF THE PROVINCE OF BRITISH COLUMBIA, as represented by the Minister of Finance	
Witness to the signature of the Minister of Finance	Minister of Finance	
Printed Name	Printed Name	
EXECUTED on the day of, 202_ in the presence of:	TSAWWASSEN FIRST NATION, as represented by the Tsawwassen Government	
Witness to the signature of the Chief)	
Printed Name	Printed Name	

EXECUTED on the day of, 202_ in the presence of:	HIS MAJESTY THE KING IN RIGHT OF CANADA, as represented by the Minister of Finance
Witness to the signature of the Minister of Finance	Minister of Finance
Printed Name	Printed Name
EXECUTED on the 25th day of November, 2022 in the presence of:	HIS MAJESTY THE KING IN RIGHT OF THE PROVINCE OF BRITISH COLUMBIA, as represented by the Minister of Finance
Christine	
Witness to the signature of the Minister of Finance	Minister of Finance
Christine White	Selina Robinson
Printed Name	Printed Name
EXECUTED on the day of, 202_ in the presence of:	TSAWWASSEN FIRST NATION, as represented by the Tsawwassen Government
Witness to the signature of the Chief	Chief
Printed Name	Printed Name
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EXECUTED on the day of, 202_ in the presence of:)	HIS MAJESTY THE KING IN RIGHT OF CANADA, as represented by the Minister of Finance
Witness to the signature of the Minister of) Finance)	Minister of Finance
Printed Name)	Printed Name
EXECUTED on the day of, 202_ in the presence of:))	HIS MAJESTY THE KING IN RIGHT OF THE PROVINCE OF BRITISH COLUMBIA, as represented by the Minister of Finance
Witness to the signature of the Minister of) Finance)	Minister of Finance
Printed Name	Printed Name
EXECUTED on the 17t day of) Noumber, 2022in the presence of:)	TSAWWASSEN FIRST NATION, as represented by the Tsawwassen Government
Witness to the signature of the Chief May Childs Printed Name	Chief Cassidy Printed Name