

THE SUPREME COURT OF CANADA RULING REGARDING METIS AND NON-STATUS INDIANS

On April 14, 2016, The Supreme Court of Canada ruled that Metis and non-status Indians are “Indians” under s. 91(24) of the *Constitution Act, 1867* and therefore the federal Parliament has jurisdiction to legislate in relation to these groups as Indians. However, the case does not grant the Metis or non-status Indians any specific rights or status as “Indians” under the *Indian Act* (Canada).

Section 87 of the *Indian Act* (Canada) establishes the tax exemptions provided to Indians and since there has been no change to this legislation to date, the tax exemptions administered by the Province have not changed and currently do not apply to Metis or non-status Indians. Further information regarding the current tax exemptions may be found on our website at saskatchewan.ca/business-taxes.

Since the federal government has authority over the *Indian Act* (Canada), the Province will wait for their direction to determine whether this legislation will be impacted before considering any changes to the manner in which the current tax exemptions are administered.

If you have any questions concerning this issue, please call the toll free line at 1-800-667-6102.

FOR FURTHER INFORMATION

Write: Ministry of Finance
Revenue Division
PO Box 200
REGINA SK S4P 2Z6

Telephone: Toll Free 1-800-667-6102
Regina 306-787-6645

Email: sasktaxinfo@gov.sk.ca

Internet: Tax bulletins, forms and information are available at saskatchewan.ca/business-taxes.

Government website: Saskatchewan.ca