

**MAA-NULTH FIRST NATIONS FINAL AGREEMENT  
AMENDING PROCESS AGREEMENT (No. 2023-1)**

THIS AMENDING PROCESS AGREEMENT 2023-1 (this “Amending Agreement”) is dated for reference March 6, 2023

AMONG:

**HIS MAJESTY THE KING IN RIGHT OF CANADA, as represented by the  
Minister of Crown-Indigenous Relations**

(“Canada”)

AND

**HIS MAJESTY THE KING IN RIGHT OF BRITISH COLUMBIA, as  
represented by the Minister of Indigenous Relations and Reconciliation**

(“British Columbia”)

AND

**MAA-NULTH FIRST NATIONS, as represented by the First Nations of the  
Maa-nulth Treaty Society**

(“Maa-nulth First Nations”)

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**WHEREAS:**

- A.** On April 1, 2011, the Maa-nulth First Nations Final Agreement came into effect;
- B.** The Maa-nulth First Nations Final Agreement provides for its amendment and specifies requirements for the amendment of various of its provisions;
- C.** The Parties have previously agreed to amendments to the Maa-nulth First Nations Final Agreement;
- D.** The Parties agree to propose further amendments to the Maa-nulth First Nations Final Agreement set out in Schedules 1 and 2 of this Amending Agreement;
- E.** The Parties have determined that the processes set out in 1.14.1, 1.14.2, 1.14.3, and 1.14.5 to 1.14.8 of Chapter 1 – General Provisions apply to the proposed amendments set out in Schedules 1 and 2 of this Amending Agreement;

**NOW THEREFORE the Parties agree as follows:**

## **PART I – DEFINITIONS AND INTERPRETATION**

**1. In this Amending Agreement:**

“Maa-nulth First Nations Final Agreement” means the Maa-nulth First Nations Final Agreement entered into among the Maa-nulth First Nations, Her Majesty the Queen in right of Canada and Her Majesty the Queen in right of British Columbia, effective April 1, 2011, as amended.

- 2.** A reference to a Chapter by number and name is a reference to the chapter of that number and name in the Maa-nulth First Nations Final Agreement.
- 3.** Words and expressions appearing in this Amending Agreement that are not defined in this Amending Agreement but are defined in the Maa-nulth First Nations Final Agreement have the meanings ascribed to them in the Maa-nulth First Nations Final Agreement.

## **PART II – PROPOSED AMENDMENTS**

- 4.** The proposed amendments in English to the Maa-nulth First Nations Final Agreement are set out in Schedule 1.
- 5.** The proposed amendments in French to the Maa-nulth First Nations Final Agreement are set out in Schedule 2.
- 6.** Pursuant to 1.14.8 of Chapter 1- General Provisions of the Maa-nulth First Nations Final Agreement, the proposed amendments set out in Schedules 1 and 2 will take effect on the date the last Party required to consent to the amendment provides its consent.

## **PART III – PROCEDURES**

- 7.** This Agreement may be executed by electronic signature, which will be considered as an original signature for all purposes and will have the same force and effect as an original signature on paper. Without limitation, “electronic signature” will include electronically scanned and transmitted versions (e.g., via pdf) of an original signature.
- 8.** This Agreement may be signed in identical counterparts, each of which constitutes an original, and such counterparts taken together will constitute one agreement. The signatures of the Parties need not appear on the same counterpart, and executed counterparts may be delivered in electronically scanned form by electronic mail.

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**FOR HIS MAJESTY THE KING IN RIGHT OF CANADA, as represented by the  
Minister of Crown-Indigenous Relations, signed this \_\_\_\_\_ day of**  
\_\_\_\_\_.

savill, Dionne M Digitally signed by savill, Dionne M  
Date: 2023.03.27 13:48:59 -07'00'  
\_\_\_\_\_  
Authorized Signatory

Dionne Savill  
\_\_\_\_\_  
Printed Name

**FOR HIS MAJESTY THE KING IN RIGHT OF BRITISH COLUMBIA, as  
represented by the Minister of Indigenous Relations and Reconciliation, signed this  
12 day of March, 2023**

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The Honourable Murray Rankin  
Minister of Indigenous Relations and  
Reconciliation

**FOR MAA-NULTH FIRST NATIONS, as represented by the First Nations of the  
Maa-nulth Treaty Society, signed this 14<sup>th</sup> day of March, 2023.**



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Charlie Cootes  
President  
Maa-nulth Treaty Society

## Schedule 1

### **The Maa-nulth First Nations Final Agreement is amended as follows:**

1. Chapter 19 – Taxation is amended to add the following numbered provisions immediately after each of 19.5.1, 19.5.2, 19.5.3 and 19.5.4 respectively:
  - 19.5.1.1 Despite 19.5.1 and subject to 19.5.3.1, as of the day this provision comes into effect, section 87 of the *Indian Act* applies to a Maa-nulth-aht who is an Indian.
  - 19.5.2.1 Despite 19.5.1 and subject to 19.1.1a, 19.5.3.1, 19.5.3.2 and 19.5.4.1, as of the day this provision comes into effect, section 87 of the *Indian Act* applies on Maa-nulth First Nation Lands that were an Indian Reserve or Surrendered Lands on the day before the Effective Date as if those lands were an Indian Reserve.
  - 19.5.3.1 19.5.1.1 and 19.5.2.1 only apply so long as section 87 of the *Indian Act* itself remains in force.
  - 19.5.3.2 19.5.2.1 only applies to an Indian during a period that section 87 of the *Indian Act* applies to the Indian.
  - 19.5.4.1 A Maa-nulth First Nation may enter into a tax agreement with Canada or British Columbia that limits the application of 19.5.2.1 to the extent specified in that tax agreement.

## Schedule 2

### **L'Accord définitif des premières nations maa-nulthes est modifié comme il suit :**

1. Le chapitre 19 intitulé « Fiscalité » est modifié par l'ajout des dispositions numérotées suivantes immédiatement après chacun des articles 19.5.1, 19.5.2, 19.5.3 et 19.5.4, respectivement :
  - 19.5.1.1 Malgré l'article 19.5.1 et sous réserve de l'article 19.5.3.1, à compter du jour de l'entrée en vigueur du présent article, l'article 87 de la *Loi sur les Indiens* s'applique à un *Maa-nulth-aht* qui est un *Indien*.
  - 19.5.2.1 Malgré l'article 19.5.1 et sous réserve de l'alinéa 19.1.1a et des articles 19.5.3.1, 19.5.3.2 et 19.5.4.1, à compter du jour de l'entrée en vigueur du présent article, l'article 87 de la *Loi sur les Indiens* s'applique sur les *terres de première nation maa-nulthe* qui étaient une *réserve indienne* ou des *terres cédées* la veille de la *date d'entrée en vigueur* tout comme si ces terres étaient une *réserve indienne*.
  - 19.5.3.1 Les articles 19.5.1.1 et 19.5.2.1 ne s'appliquent que pendant que l'article 87 de la *Loi sur les Indiens* demeure lui-même en vigueur.
  - 19.5.3.2 L'article 19.5.2.1 ne s'applique à un *Indien* que durant la période pendant laquelle l'article 87 de la *Loi sur les Indiens* s'applique à cet *Indien*.
  - 19.5.4.1 Une *première nation maa-nulthe* peut conclure avec le *Canada* ou la *Colombie-Britannique* un accord fiscal qui limite l'application de l'article 19.5.2.1 dans la mesure précisée dans cet accord fiscal.