



Residency information for tax administration agreements

The Government of Canada and the Nisga'a Lisims Government have concluded a personal income tax administration agreement that provides that the Government of Canada will share the field of personal income tax with the Nisga'a Nation. It also provides for the co-ordination of the NISGA'A PERSONAL INCOME TAX ACT with the federal INCOME TAX ACT.

All individuals, including non-Nisga'a citizens, who reside on Nisga'a Lands are required to identify themselves by ticking "Yes" in the "Residency information for tax administration agreements" box on page 6 [1] of the British Columbia 2014 income tax and benefit return.

Individuals, including **Nisga'a** citizens, who do not reside on Nisga'a lands should tick "No" in the "Residency information for tax administration agreements" box on page 6 [1] of the British Columbia 2014 income tax and benefit return.

The Canada Revenue Agency will use this information to administer the personal income tax administration agreement with the Nisga'a Lisims Government.