



Special General Assembly – Caldwell First Nation

November 17 and 18, 2010

Subject: First Nation tax Immunity

Resolution No. 10/10

MOVED BY: Chief Dean
Sayers, Batchewana First
Nation

WHEREAS, First Nations in Ontario have a treaty relationship with the Crown as represented by the Government of Canada and the Province of Ontario, and;

SECONDED BY: Chief
Bryan LaForme,
Mississaugas of the New
Credit First Nation

WHEREAS, First Nations' treaty relationship is based on the spirit and intent of their treaties and is reflected in the Treaty of Niagara ,1764, and other treaty agreements First Nations signed with the Crown based on a nation-to-nation relationship, and;

WHEREAS, First Nations Aboriginal and Treaty rights are reflected in the Royal Proclamation, 1763 and are also recognized and affirmed in the Canadian Constitution Act, 1982, and;

WHEREAS, Canada and Ontario continue to exploit First Nation resources on a day-to-day basis without compensation or consideration given to First Nations, and;

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Resolution Adopted on:
November 18, 2010

Randall Phillips
Grand Chief

WHEREAS, Canada and Ontario continue to breach legally binding treaties and agreements by imposing various types of taxes on First Nations including income tax, personal sales taxes, user taxes (license plates, manufacturers taxes, etc.), which is a direct contradiction to our historic, and current nation-to-nation relationship and; First Nations have never agreed to an imposition of taxation on its citizens and another government cannot unilaterally tax First Nations without derogating Aboriginal and Treaty rights, and;

WHEREAS, First Nations tax immunity is derived from its nation-to-nation relationship with the Crown which is now represented by Canada who now narrowly administers First Nation exemptions through an oppressive policy called the *Indian Act*, and;

WHEREAS, First Nations recognize that the Government of Canada imposed the *Indian Act* on First Nations beginning in 1876, but the *Indian Act* was never agreed to in any treaty with Ontario First Nations, and;

WHEREAS, Ontario First Nations opposed the GST at the time it was implemented and hereby oppose any additional taxes;

WHEREAS, any imposition of taxes on First Nations citizens is an example that Canada continues to be an oppressive power against the most marginalized and impoverished people in the country.

THEREFORE BE IT RESOLVED, that the AIAI General Assembly:

1. Reaffirm our sovereignty as Nations as reflected in our treaty relationships with the Crown and our responsibility to protect the resources of First Nation lands and the rights of our citizens.
2. Recognize and affirm that our immunity to Ontario and Canadian taxes is derived from our sovereignty and the spirit and intent of our treaties and not from the *Indian Act*, and;
3. Assert and affirm our complete immunity to all taxes imposed by the Crown on First Nations lands in what is now known as Ontario and Canada, and;
4. Direct the Grand Chief to further direct Canada and Ontario to honour First Nations' right to complete tax immunity, and;
5. Recommend the Political Confederacy support First Nations Aboriginal and Treaty rights related to the imposition of taxation, and;
6. Recommend the Grand Chief, Deputy Grand Chief, Grand Councils, Political Territorial Organizations, and the Chiefs of Ontario support and participate in any action plans or direct action strategies that oppose taxation of First Nation citizens, and;
7. Recommend the Chiefs of Ontario with the support of the Grand Councils and Political Territorial Organizations, establish a Chiefs Committee on Taxation with the mandate to pursue complete tax immunity for First Nations in Ontario, and;

FINALLY BE IT RESOLVED, that the AIAI General Assembly recommend that the Taxation Committee draft the terms of reference and that our representatives report back to the Assembly so they may provide consent to the proposed mandate. The terms of reference will include time lines and expected measureable outcomes.



Association of Iroquois and Allied Indians
Special General Assembly – Caldwell First Nation
November 17 and 18, 2010

Title: Wind Farm Development within the Great Lakes Basin

Resolution No.: 11/10

MOVED BY: Chief Dean
Sayers, Batchewana First
Nation

WHEREAS, First Nations Peoples were placed here by the Creator, with responsibilities and instructions to live in harmony with our Mother Earth and all creations, and;

WHEREAS, First Nations have never relinquished our responsibilities or jurisdiction over our Territories which includes the Great Lakes, and;

SECONDED BY: Chief Louise
Hillier, Caldwell First Nation

WHEREAS, First Nation Inherent and Treaty Rights are recognized in Treaties and affirmed in the Canadian Constitution Act, 1982, and;

WHEREAS, First Nations Territories have been scouted as proposed areas for wind farm development, and;

WHEREAS, First Nations have not been included in any meaningful engagement to garner required consent, and;

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Adopted on: November 18,
2010

WHEREAS, Canada and Ontario continue to breach legally binding treaties and agreements by imposing various planning and development on First Nations' Territories without consent and are in direct contravention of treaties, and;

WHEREAS, First Nations have management systems that reflect the original mandate inherited from the Creator, and;

WHEREAS, First Nations have and continue to be the original keepers of the land and waters and must be in control over resources to fulfill our obligations to the Creator, ensure the future of our Nations, and provide proper protection of our environment/resources;

WHEREAS, First Nations' Treaty rights are derived from a nation-to-nation relationship with the Crown represented by Canada who now narrowly administers First Nation people through an oppressive policy called the *Indian Act* and;

WHEREAS, First Nations recognize that the Government of Canada imposed the *Indian Act* on First Nations beginning in 1876, but the *Indian Act* was never agreed to in any treaty with First Nations, and;

WHEREAS, the Crown government represented by Ontario's Ministry of Natural Resources (MNR) continues to disregard First Nations' Treaty, and Inherent rights which creates a confrontational environment and compromises everyone's safety, and;

WHEREAS, Ontario residents and businesses are enjoying the benefits of a reliable and sustainable electricity system by utilizing First Nations' resources, while First Nations citizens struggle for basic human rights.

THEREFORE BE IT RESOLVED that the AIAI General Assembly;

1. Affirm our sovereignty and jurisdiction as Nations, and assert our inherit responsibility to protect the resources of First Nation lands and waters and the rights of our citizens, recognizing that it is essential that we as the decision makers be included in any discussion that involve our lands and waters, and;
2. Demand that Canada and Ontario honour First Nations' right to manage and prosper from our resources, and;
3. Recommend that the Chiefs of Ontario establish a working group with representatives from all First Nations in Ontario and develop terms of reference that are in line with the mandate of the *Ontario First Nations' Water Declaration*. The working group will develop a consistent, similar declaration or amendment to the Declaration for consideration and adoption by General Assembly at Chiefs of Ontario, and;
4. Recommend to further mandate the working group to participate with Grand Councils, Political Territorial Organizations and the Chiefs of Ontario to support and participate in any action plans or direct action strategies by First Nations that are engaged in the planning

and development in our territories with outside agencies particularly in reference to wind energy, and;

FINALLY BE IT RESOLVED, that the AIAI General Assembly ensure that the working group (with the support of the Grand Councils and Political Territorial Organizations) establish protocols that can be enforced when First Nation consent is not obtained, and report back to the Chiefs in Assembly with a strategy for implementation for every Member Nation of our Alliance.



Special General Assembly – Caldwell First Nation

November 17 and 18, 2010

Subject: Inherent Right to Intertribal Trade

Resolution No. 12/10

MOVED BY: Councillor Greg
Cowie, Hiawatha First Nation

WHEREAS Indigenous peoples, have continuously engaged in trade, in particular trading products of the land and waters among ourselves and with other First Nations since time immemorial; and,

SECONDED BY: Chief Blaine
Commandant, Wahta
Mohawks

WHEREAS Trade was the foundation of the relationship between the Aboriginal and non-Aboriginal peoples in Ontario and elsewhere in Canada since the time of first contact – a practice that was specifically recognized and encouraged in the Royal Proclamation of 1763; and,

WHEREAS The Treaty of 1701 was applied to beaver hunting grounds in recognition of beaver pelts as currency with regards to trade, and commerce; thereby creating an economic rights; and,

WHEREAS The Treaty of 1701 (NanFan/Treaty of Montreal) is a living treaty and as such has been recognized by the Courts in Ontario, resulting in the creation of an economic protectorate for First Nations; and,

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Randall Phillips
Grand Chief

WHEREAS The member Nations of the Association of Iroquois and Allied Indians assert their right to engage in trade, in particular, trade in tobacco products – as an Aboriginal Right, protected under section 35 (1) of the Constitution Act 1982; and,

WHEREAS pursuant to section 88 of the *Indian Act*, reserve lands and personal property of an Indian and a band situated on a reserve are exempt from taxation by Parliament or the Provincial Legislature regardless of quantity or proposed use of disposition; and,

WHEREAS there is a Federal law regarding the manufacture of cigarettes, pursuant to section 87 of the *Indian Act*, the provincial law is not applicable and in violation of the Canadian Constitution.

THEREFORE BE IT RESOLVED that the member Nations of the Association of Iroquois and Allied Indians affirm the First Nations' inherent right to inter-tribal trade as pursued since time immemorial such as the right to acquire, possess, store, transport, handle, trade or retain First Nation-manufactured products without restriction as to quantity or proposed or actual use or disposition; and,

FINALLY BE IT RESOLVED that the member Nations of the Association of Iroquois and Allied Indians mandate the Chiefs Council to work to uphold this inherent right to intertribal trade and to inform the government s of Ontario and Canada that any infringement on the inherent right to intertribal trade will not be tolerated.



Association of Iroquois and Allied Indians

Special General Assembly – Caldwell First Nation

November 17 and 18, 2010

Title: Bill S-11 – Proposed First Nations Safe Drinking Water Act

Resolution No.: 13/10

MOVED BY: Chief R. Donald
Maracle, Mohawks of the Bay
of Quinte

WHEREAS this General Assembly supports the need for safe drinking water standards; and

WHEREAS safe drinking water is a basic human right for all peoples; and

SECONDED BY: Chief Louise
Hillier, Caldwell First Nation

WHEREAS the United Nations Declaration on the Rights of Indigenous Peoples, as endorsed by the Government of Canada, affirms the rights of First Nations to manage the waters of our lands; and

WHEREAS the Government of Canada by way of the Senate has introduced Bill S-11 as the legislative framework for safe drinking water on First Nations lands; and

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Randall Phillips
Grand Chief

WHEREAS this approach contradicts the Government of Canada's duty to consult and accommodate with First Nations on matters that will directly impact First Nations communities; and

WHEREAS the Association of Iroquois and Allied Indians' Member First Nations have reported inadequate funding to update, construct and/or maintain the necessary infrastructure to provide safe drinking water to their community members.

THEREFORE BE IT RESOLVED this General Assembly rejects Bill S-11 until the resource gap is fully addressed by the Government of Canada.

FURTHER BE IT RESOLVED that proper consultation and accommodation with First Nations regarding water be completed before a new bill is drafted.

FURTHER BE IT RESOLVED that National Engineering Assessment report by Neegan Burnside Ltd be presented to the Chiefs of this Assembly.

FINALLY BE IT RESOLVED that a special meeting be scheduled with the Political Confederacy, Indian Affairs Minister and Health Minister to immediately address these concerns.



Special General Assembly – Caldwell First Nation

November 17 and 18, 2010

Subject: Harmonized Sales Tax – Retailer Non Compliance to First Nation Exemption

Resolution No. 14/10

MOVED BY: Chief Bryan
LaForme, Mississaugas of the
New Credit First Nation

SECONDED BY: Chief Louise
Hillier, Caldwell First Nation

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Randall Phillips
Grand Chief

WHEREAS tax exemption is an Aboriginal and Treaty right,
and;

WHEREAS the government of Ontario and Canada attempted to
unilaterally impose the HST on First Nations, and;

WHEREAS the First Nations in Ontario objected to the
imposition of this illegal tax and called for the continued First
Nation exemption to the provincial sales tax, and;

WHEREAS the Government of Ontario and Canada agreed to
continue the First Nations point of sale exemption to the
provincial sales tax portion of the HST, and;

WHEREAS some retailer/vendors are still refusing to honour
the First Nation point of sale exemption, and;

WHEREAS the Government of Ontario has a legal obligation to
ensure retailers/vendors comply with Ontario's tax law.

THEREFORE BE IT RESOLVED that the AIAI General Assembly
call on the Government of Ontario to immediately issue
correspondence regarding the retailers/vendors obligation to
comply with Ontario's tax laws, specifically the First Nation
point of sale exemption to the provincial portion of the HST,
and;

THEREFORE BE IT FINALLY RESOLVED that the AIAI General
Assembly demand that Ontario enforces the full extent of their
law on these retailers/vendors found in violation of the
exemption at point of sale for First Nations immediately.



Special General Assembly - Caldwell First Nation

November 17 and 18, 2010

Subject: Taxation on First Nation Reserve Lands

Resolution No. 15/10

MOVED BY: Chief Blaine
Commandant, Wahta
Mohawks

SECONDED BY: Chief Bryan
LaForme, Mississaugas of the
New Credit First Nation

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A handwritten signature in black ink, appearing to read "R. Phillips", is written over a horizontal line.

Randall Phillips
Grand Chief

WHEREAS tax exemption is an Aboriginal and Treaty right,
and;

WHEREAS the government of Ontario through it's tax laws
continues to ignore this right and have undertaken a campaign
to reduce the right to a statutory entitlement, and;

WHEREAS the government of Ontario is attempting to limit
growth and development of First Nation businesses by
imposing taxation on trade and commerce between First
Nations and their citizens, and;

THEREFORE BE IT RESOLVED that the AIAI General Assembly,
once again affirms that the Government of Ontario does not
have the jurisdiction to tax, administer, regulate or otherwise
interfere with the trade and commerce between First Nations.

FINALLY BE IT RESOLVED that the AIAI General Assembly
supports Grand River Enterprises (GRE) in an application to the
appropriate court for a declaration that the Government of
Ontario has no jurisdiction to tax, administer, and/or regulate
the sale of tobacco products manufactured on a First Nation
territory for transport and sale in another First Nation
territory.