Proposed First Nation Cannabis Tax and Regulatory Jurisdiction Framework

Cannabis produced within First Nation jurisdiction, regardless of final sale location

First Nation Property & Local Taxation

First Nation Property & Local Taxation

Federal Excise Tax collected on producer / manufacturer located on First Nation land:
100% share to participating First Nations

First Nation Distribution Warehouse

Retail (FN or Non-FN)

First Nation Property & Local Taxation, if on reserve

Federal Regulation & Licensing
First Nation Business Licensing

Federal Regulation & Licensing
First Nation Business Licensing

Federal & Provincial Sales or First Nation Tax, depending on retail location
- GST, HST or FNGST (including FACT)
- First Nation PST and additional Provincial taxes, by agreement

Licensed Producer located on First Nation lands

Licensed Manufacturer located on First Nation lands

First Nation Regulation with First Nation & all Province Stamps

Provincial Regulation & Retail Licensing, if located off Reserve
First Nation Regulation, Retail Licensing & business licensing, if located on reserve

First Nations Tax Commission
www.fntc.ca
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Coordinated Cannabis Regulatory Framework