



## BC ASSEMBLY OF FIRST NATIONS

1004 Landooz Road  
Prince George, BC V2K 5S3  
Website: [www.bcafn.ca](http://www.bcafn.ca)

**BCAFN ANNUAL GENERAL MEETING**  
**October 8, 9 & 10, 2024**  
**Hybrid - In person & online via Zoom**

**Resolution 37/2024**

**SUBJECT: SUPPORT FOR EQUITABLE APPLICATION OF SECTION 87 INDIAN ACT TAX EXEMPTION**

---

**MOVED BY: CHIEF STUART JACKSON, LOWER NICOLA INDIAN BAND**

---

**SECONDED BY: CHIEF LEE SPAHAN, COLDWATER INDIAN BAND**

---

**DECISION: CARRIED**

---

**WHEREAS:**

- A. Section 87 of the *Indian Act* exempts the employment income of Indigenous persons from income tax where the income is situated on or sufficiently connected to a reserve.
- B. The purpose of this exemption is to protect the entitlement of Indigenous persons to their reserve lands, and to ensure that the use of their property or income on their reserve lands is not eroded by the ability of the government to tax that income.
- C. The *United Nations Declaration on the Rights of Indigenous Peoples*, which the governments of Canada and British Columbia have adopted without qualification and passed into federal and provincial law, affirms:

**Article 8 (2)** States shall provide effective mechanisms for prevention of, and redress for: ... (b) Any action which has the aim or effect of dispossessing them of their lands, territories or resources.

**Certified copy of a resolution adopted on the 10<sup>th</sup> day of October 2024**

---

**Terry Teegee, BC Regional Chief**

**Article 20 (1)** Indigenous peoples have the right to maintain and develop their political, economic and social systems or institutions, to be secure in the enjoyment of their own means of subsistence and development, and to engage freely in all their traditional and other economic activities.

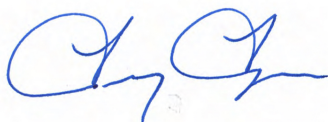
**Article 21 ... (2)** States shall take effective measures and, where appropriate, special measures to ensure continuing improvement of their economic and social conditions. Particular attention shall be paid to the rights and special needs of indigenous elders, women, youth, children and persons with disabilities.

**Article 26 (1)** Indigenous peoples have the right to the lands, territories and resources which they have traditionally owned, occupied or otherwise used or acquired.  
(2) Indigenous peoples have the right to own, use, develop and control the lands, territories and resources that they possess by reason of traditional ownership or other traditional occupation or use, as well as those which they have otherwise acquired.  
(3) States shall give legal recognition and protection to these lands, territories and resources. Such recognition shall be conducted with due respect to the customs, traditions and land tenure systems of the indigenous peoples concerned.

**Article 32 (1)** Indigenous peoples have the right to determine and develop priorities and strategies for the development or use of their lands or territories and other resources.

- D. The Highland Valley Copper Mine is owned by Teck Resources and has been operating in Nlaka'pamux unceded and unsurrendered traditional territory since 1960.
- E. When the mine was first built, four Cook's Ferry Indian Band reserves were surrendered and transferred to the predecessor of Teck Resources in order to enable the construction and operation of the mine.
- F. Many members of the Nlaka'pamux Nations are employed at the Highland Valley Copper mine, which is located in Nlaka'pamux unceded and unsurrendered traditional territory.
- E. The Canada Revenue Agency has provided a section 87 exemption for members of the Cook's Ferry Indian Band employed at the mine, but the mine has not applied the exemption to other Nlaka'pamux Nations members employed at the Highland Valley Copper mine.
- F. Failure to apply the exemption to all Nlaka'pamux Nations members employed at the Highland Valley Copper mine is a violation of Canadian law and the *United Nations Declaration on the Rights of Indigenous Peoples*, and sets a dangerous precedent for other Indigenous persons in British Columbia and Canada.

**Certified copy of a resolution adopted on the 10<sup>th</sup> day of October 2024**



---

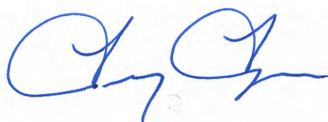
**Terry Teegee, BC Regional Chief**

- G. The Nlaka'pamux Nations and their leadership are therefore taking all possible measures to have the section 87 *Indian Act* exemption apply to all Nlaka'pamux Nations members and other Indigenous persons employed at the Highland Valley Copper mine.

**THEREFORE BE IT RESOLVED THAT:**

1. The BCAFN Chiefs-in-Assembly supports and endorses the efforts of the Nlaka'pamux Nations and their leadership to have the section 87 *Indian Act* exemption apply to all Nlaka'pamux Nations members and status Indians employed at the Highland Valley Copper mine;
2. The BCAFN Chiefs-in-Assembly calls on the Canada Revenue Agency to apply the section 87 *Indian Act* exemption to all Nlaka'pamux Nations members employed at the Highland Valley Copper mine, and to all status Indians, and to apply the provisions of the *United Nations Declaration on the Rights of Indigenous Peoples* in a manner that protects and promotes the Indigenous rights of all Indigenous peoples; and
3. The BCAFN Chiefs-in-Assembly direct the Regional Chief and BCAFN staff to work with the Nlaka'pamux Nations and their leadership to advocate for the application of the section 87 *Indian Act* exemption to all Nlaka'pamux Nations members and all status Indians employed at the Highland Valley Copper mine.

**Certified copy of a resolution adopted on the 10<sup>th</sup> day of October 2024**



---

**Terry Teegee, BC Regional Chief**