

News Release



Government of Canada granted a stay of the Federal Court - Trial Division judgment in the Benoît case, pending appeal


Ottawa, May 3, 2002... The Canada Customs and Revenue Agency (CCRA) announced that the Federal Court of Appeal has granted a stay of the decision of the Federal Court – Trial Division in the case of *Benoît v. The Queen*.

The stay will permit the CCRA to continue to apply its programs, policies, and procedures in the usual manner. It will also minimize uncertainty for individuals, employers, and merchants while the case is under appeal.

The court order, granted by Mr. Justice Barry Strayer on April 26, 2002, suspends the effect of the trial decision handed down by Mr. Justice Douglas Campbell on March 7, 2002. Justice Campbell had ruled in favour of the plaintiffs in finding a tax exemption based on Indian Treaty No. 8.

The CCRA is maintaining a “business as usual” approach for Treaty 8 beneficiaries with respect to the administration of tax laws that fall within its area of responsibility. Income tax deductions at source, and goods and services tax/harmonized sales tax (GST/HST) on importations and off-reserve purchases should continue to be paid as before. The CCRA will continue to administer the existing tax exemption provided under the *Indian Act* for status Indian income earned on reserves, and for goods purchased on or delivered to reserves.

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While the case is before the courts, the CCRA encourages taxpayers who believe they are entitled to the benefits of Treaty 8 to protect their rights by keeping records of taxes paid, including receipts for GST/HST paid on purchases. Taxpayers who wish to claim a Treaty 8 exemption for income tax may file a Notice of Objection. For more information, taxpayers can refer to the guide *Your Rights* available on the CCRA's Web site or at any tax services office.

It should be noted that the *Benoît* decision deals only with the beneficiaries of Treaty 8.

For media information, please contact:

Michel Proulx
Media Relations
Canada Customs and Revenue Agency
(613) 946-3461