

## **IMPLEMENTATION PLAN**

AMONG:

**Her Majesty the Queen in right of Canada**, as represented by the Minister of Indian Affairs and Northern Development (hereinafter called "Canada");

**AND:**

**The Ta'an Kwäch'än Council**, as represented by the Hereditary Chief of the Ta'an Kwäch'än Council (hereinafter called the "TKC");

**AND:**

**The Government of the Yukon**, as represented by the Government Leader (hereinafter called the "Yukon");  
(hereinafter called the "Parties").

**WHEREAS:**

The Parties signed the Ta'an Kwäch'än Council Self-Government Agreement (hereinafter called the "TKCSGA") on the 13th day of January, 2002;

clause 23.1 of the TKCSGA provides that the Parties shall conclude an implementation plan for the TKCSGA (hereinafter called the "TKCSGA Plan") as soon as practicable; and

the representatives of the Parties have developed this TKCSGA Plan, which identifies certain activities to be undertaken and certain payments to be made with respect to the implementation of the TKCSGA;

**NOW THEREFORE**, the Parties agree as follows:

### **1.0 Interpretation of the TKCSGA Plan**

1.1 No provision of the TKCSGA Plan shall be considered an amendment to, modification of, or derogation from the provisions of the TKCSGA.

1.2 The TKCSGA Plan shall be interpreted so as to promote the implementation of the provisions of the TKCSGA and to avoid inconsistency or conflict with the provisions of the TKCSGA.

1.3 Where there is any inconsistency or conflict between the provisions of the TKCSGA Plan and the provisions of the TKCSGA, the provisions of the TKCSGA shall prevail to the extent of the inconsistency or conflict.

1.4 Unless the context otherwise requires, capitalized words and phrases in the TKCSGA Plan shall have the meanings assigned in the TKCSGA.

### **2.0 Legal status of the TKCSGA Plan**

2.1 The TKCSGA Plan consists of the provisions contained herein.

2.2 Attached hereto are:

2.2.1 Annex A: Activity Sheets describing specific activities, projects and measures for implementation of the TKCSGA; and

2.2.2 Annex B: Co-ordination of TKCSGA and Ta'an Kwäch'än Council Final Agreement (hereinafter called the "TKCFA") implementation,

which Annexes represent the agreement of the Parties regarding the manner in which the provisions of the TKCSGA will be implemented, but do not form part of the TKCSGA Plan, and are not intended to create legal obligations.

### **3.0 Implementation Funding**

3.1 Subject to any amendment of the TKCSGA Plan by the Parties, Canada shall make financial payments to the TKC for the implementation of the TKCSGA as follows:

3.1.1 \$97,593 (2000 constant dollars) per annum for on-going implementation activities;

3.1.2 \$81,197 (2000 constant dollars) per annum for a ten year period for supplementary implementation activities; and

3.1.3 \$160,052 (2000 constant dollars) for one-time implementation projects and activities.

3.2 The payments referred to in 3.1.1, 3.1.2 and 3.1.3 above shall be escalated from 2000 constant dollars to their Initial Year Value using the Annual Price Adjustor as defined in Annex A, 1.0 of the Ta'an Kwäch'än Council Self Government Financial Transfer Agreement (hereinafter called the "TKCSGFTA") dated the 13th day of January, 2002.

3.3 The payments referred to in 3.1.1 and 3.1.2 above shall be made in accordance with the provisions of the TKCSGFTA and shall be escalated from their Initial Year Value using the Annual Price and Population Adjustor as defined in Annex A, 1.0 of the TKCSGFTA.

3.4 The payment referred to in 3.1.3 above shall be made as a lump sum payment, as an unconditional grant as soon as practicable after the TKCSGA becomes effective, not subject to the Cash Management Policy of the Government of Canada.

3.5 The payment of the amounts set out in 3.1.1, 3.1.2 and 3.1.3 above, or any amended amount required to be paid, represents the fulfilment of Canada's obligation as set out in the TKCSGA to provide funding to the TKC for the following periods of time:

3.5.1 for the purposes of 3.1.1 and 3.1.3, for the period of time set out in the TKCSGFTA; and

3.5.2 for the purposes of 3.1.2, for the period of time identified in 3.1.2.

3.6 Canada shall provide a negotiated level of funding for the participation of the TKC in the negotiations contemplated by 13.5.2, 13.6.1, 14.3, 14.4, 14.6, 17.1 and 27.0 of the TKCSGA.

3.6.1 In addition to the notification and negotiation process provided for in 17.0 of the TKCSGA, in the first year in which the TKCSGA is in effect, the TKC may provide notice, within 90 days of the Effective Date of the TKCSGA, that it wishes to initiate the negotiation for the assumption of responsibility by the TKC for the management, administration and delivery of any program or service, in the same manner as provided for in 17.0 of the TKCSGA.

### **4.0 Implementation of TKCSGA Plan Review**

4.1 The representatives appointed pursuant to section 5.1 of the TKCFA Implementation Plan shall also work toward resolving any issue which may arise in relation to the implementation of the TKCSGA Plan.

4.2 Pursuant to 6.6 of the TKCSGA, the Parties shall complete a review of the TKCSGA Plan, Annex A and Annex B within ten years of the Effective Date of the TKCSGA unless the Parties otherwise agree.

#### **5.0 Amendment**

5.1 The Parties shall determine whether to amend the TKCSGA Plan, Annex A or Annex B as a result of the review conducted pursuant to 4.2.

5.2 The Parties, by agreement, may amend the TKCSGA Plan, Annex A or Annex B at any time, and any amendment thereto shall be made in writing by the Parties.

#### **6.0 Effective Date of the TKCSGA Plan**

6.1 The TKCSGA Plan shall take effect as of the Effective Date of the TKCSGA.

#### **7.0 Signing of the TKCSGA Plan**

7.1 The TKCSGA Plan may be executed in any number of counterparts, each of which shall be deemed to be an original, but all of which together shall constitute one and the same document, and the date of the TKCSGA Plan shall be deemed to be the date on which the last party signs.

**SIGNED** at Whitehorse, Yukon, the 13<sup>th</sup> day of January, 2002.

**Ta'an Kwäch'än Council:**

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Glenn Grady, Hereditary Chief

Witness

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John Burdek, Chairperson

**SIGNED** at Whitehorse, Yukon, the 13<sup>th</sup> day of January, 2002.

**Her Majesty the Queen in Right of Canada:**

\_\_\_\_\_

The Honourable Robert D. Nault  
Minister of Indian Affairs and Northern Development

Witnesses:

\_\_\_\_\_

Gary Hall

\_\_\_\_\_

Blake McLaughlin

**SIGNED** at Whitehorse, Yukon, the 13<sup>th</sup> day of January, 2002.

## **The Government of Yukon:**

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The Honourable Pat Duncan  
Government Leader of Yukon  
Witnesses:

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Carl D. Rumscheidt

## **ANNEX A – ACTIVITY SHEETS**

This Annex refers to the implementation of selected provisions of the TKCSGA.

The activities described in the Annex reflect the agreement of the Parties as to the activities which the Parties expect to be performed in order to give effect to the referenced provisions.

The planning assumptions described in relation to a referenced provision reflect the circumstances considered or expected to arise in the implementation of that provision. Some planning assumptions also reflect steps or measures that the Parties assume will be taken, or limitations that may apply, in the performance of the described activities.

In the development of this Annex, it has been assumed that the Parties will deal by other means with matters required by the TKCSGA to be addressed prior to the Effective Date or in the negotiation or ratification of the TKCSGA.

The fact that an activity sheet does not cross-reference the TKCSGA dispute resolution mechanism pursuant to TKCSGA Chapter 24 should not be construed to mean that the dispute resolution mechanism is not applicable to that activity sheet.

In the TKCSGA Annex A -- Activity Sheets and Annex B -- Coordination of the TKCFA and TKCSGA Implementation, the following acronyms and references have been used:

Canada - Her Majesty in Right of Canada

Parties - Canada, TKC and Yukon

TKC - Ta'an Kwäch'än Council

TKCFA - Ta'an Kwäch'än Council Final Agreement

TKCFA Plan - TKCFA Implementation Plan

TKCSGFTA - Self Government Financial Transfer Agreement between Canada and TKC

TKCSGA - Ta'an Kwäch'än Council Self-Government Agreement

TKCSGA Plan - TKCSGA Implementation Plan

YFN - Yukon First Nation

Yukon - Government of Yukon

### **PROJECT:**

Consultation on amendments to Self Government Legislation

### **RESPONSIBLE PARTY:**

TKC, Government

### **PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

5.2 Government shall Consult the Ta'an Kwäch'än Council during the drafting of any amendment to Self-Government Legislation which affects the Ta'an Kwäch'än Council.

**CROSS REFERENCES:**

7.4

<b>RESPONSIBILITY</b>	<b>ACTIVITIES</b>	<b>TIMING</b>
TKC or Government	Identify need for amendment. Notify other Parties.	As necessary
Parties	Evaluate the need for amendment.	As necessary
Yukon or Canada as appropriate	If proposing to amend Self Government Legislation, notify TKC of proposed amendment. Provide details.	Prior to amending Self Government Legislation
TKC	Prepare and present views.	Within a reasonable time period
Yukon or Canada as appropriate	Provide full and fair consideration of TKC views. Make revisions as necessary.	After views presented
Yukon or Canada as appropriate	At discretion, amend Self Government Legislation.	After considering TKC views

**PLANNING ASSUMPTIONS**

1. If a proposed amendment affects all YFNs, one territory-wide consultative process may be appropriate.

**PROJECT:**

TKCSGA amendment

**RESPONSIBLE PARTY:**

Canada, Yukon, TKC

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

6.1 This Agreement may only be amended with the consent of the Parties.

6.2 Consent to any amendment pursuant to 6.1 may only be given on the part of:

6.2.1 Canada, by the Governor in Council;

6.2.2 the Yukon, by the Commissioner in Executive Council; and

6.2.3 the Ta'an Kwäch'än Council, by the Board with the consent of either the Hereditary Chief or Chairperson.

**CROSS REFERENCES:**

6.3, 6.4 (all), 6.5, 6.6 (all), 7.3

RESPONSIBILITY	ACTIVITIES	TIMING
TKC, Canada, or Yukon	Propose in writing amendment to other Parties.	As necessary
TKC, Canada, or Yukon	Evaluate proposed amendment. Respond in writing to initiating Party.	When amendment is proposed
TKC, Canada, and Yukon	Negotiate and draft amendment.	Following agreement to amend
TKC, Canada, and Yukon	Consent to the amendment pursuant to 6.2.	After amendments are drafted
TKC	Notify Citizens of amendment.	After amendment is approved

**PLANNING ASSUMPTIONS**

1. If a proposed amendment is rejected, the rejecting parties will provide written reasons.

**PROJECT:**

Amending the TKCSGA to incorporate more favourable provisions

**RESPONSIBLE PARTY:**

TKC, Canada, Yukon

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

6.3 Where Government has concluded a self-government agreement with another Yukon First Nation which includes provisions more favourable than those in this Agreement, and where it would be practical to include those provisions in this Agreement, Government, at the request of the Ta'an Kwäch'än Council, shall negotiate with the Ta'an Kwäch'än Council with a view to amending this Agreement to incorporate provisions no less favourable than those in the other self government agreement.

6.4 A dispute arising from negotiations described in 6.3 may be referred by any Party to dispute resolution pursuant to 26.3.0 of the Final Agreement.

6.4.1 In any dispute arising pursuant to 6.3 an arbitrator shall have the authority set out in 26.7.3 of the Final Agreement.

6.5 The Parties shall make amendments to this Agreement which are required to give effect to orders or decisions of an arbitrator pursuant to 6.4.

**CROSS REFERENCES:**

6.1, 6.2 (all), 24.3; TKCFA 26.3.0 (all), 26.7.3

RESPONSIBILITY	ACTIVITIES	TIMING
TKC	Monitor other YFN Self Government Agreements for more favourable provisions.	As Self Government Agreements are negotiated
TKC, Canada and Yukon	Negotiate and draft amendment to TKCSGA.	At request of TKC
TKC, Canada or Yukon	If dispute arises, refer to dispute resolution under 26.3.0 of the TKCFA.	As necessary
TKC, Canada and Yukon	If dispute resolved, draft amendment to TKCSGA.	As necessary
TKC, Canada and Yukon	If Parties agree, amend TKCSGA, pursuant to TKCSGA 6.1, 6.2.	As soon as practicable
TKC	Notify TKC Citizens of amendment.	After amendment is approved

**PROJECT:**

Review of TKCSGA within ten years of the Effective Date

**RESPONSIBLE PARTY:**

TKC, Canada, Yukon

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

6.6 Unless the Parties otherwise agree, the Parties shall review this Agreement within ten years of the Effective Date for the purpose of determining whether:

6.6.1 other self-government agreements in Canada have more effectively incorporated self-government provisions respecting any matter considered in this Agreement;

6.6.2 other self-government agreements in Canada have more effectively incorporated implementation or financial transfer agreements;

6.6.3 this Agreement has been implemented in accordance with the implementation plan;

6.6.4 the negotiated transfer of programs, responsibilities and resources pursuant to this Agreement has been successful; and

6.6.5 this Agreement should be amended in accordance with 6.1 and 6.2 to reflect the outcome of the review.

**CROSS REFERENCES:**

6.1, 6.2 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
TKC, Canada and Yukon	Prepare work plan to identify terms of reference, time lines and resources for review.	Within ten years of the Effective Date, or as the Parties otherwise agree
TKC, Canada and Yukon	Conduct the review, and identify appropriate action.	In accordance with the work plan
TKC, Canada and Yukon	Undertake appropriate action which may include amending the TKCSGA in accordance with TKCSGA 6.1 and 6.2.	As necessary

**PLANNING ASSUMPTIONS**

1. The review process of the TKCSGA may be carried out simultaneously, and in a coordinated fashion, with a review of the TKCFA Plan and negotiation of a new TKCSGFTA in accordance with paragraph 7 of Annex B to the TKCSGA Plan.
2. At the time of the review, Canada may provide additional resources, to a negotiated level, for the conduct of the review.

**PROJECT:**

Amendment of an invalid provision of the TKCSGA

**RESPONSIBLE PARTY:**

TKC, Canada, Yukon

**PARTICIPANT / LIAISON:**

None identified



**REFERENCED CLAUSES:**

7.3 If any provision of this Agreement is found by a court of competent jurisdiction to be invalid, the Parties shall make best efforts to amend this Agreement to remedy the invalidity or replace the invalid provision.

**CROSS REFERENCES:**

6.1, 6.2 (all), 7.1, 7.2, 7.4

RESPONSIBILITY	ACTIVITIES	TIMING
TKC, Canada and Yukon	If a court of competent jurisdiction finds a provision of the TKCSGA to be invalid, make best efforts to amend the TKCSGA to remedy the invalidity or replace the invalid provision.	As required
TKC, Canada and Yukon	If the parties agree to amend the TKCSGA, initiate amendment process in accordance with TKCSGA 6.1 and 6.2.	As soon as practicable
TKC	Inform Citizens of amendment.	As soon as practicable following the amendment

**PLANNING ASSUMPTIONS**

1. Each of the Parties may prepare for and participate in litigation relating to the determination of the validity of a provision of the TKCSGA.

**PROJECT:**

Amendment of an invalid provision of the Self Government Legislation

**RESPONSIBLE PARTY:**

Government

**PARTICIPANT / LIAISON:**

TKC

**REFERENCED CLAUSES:**

7.4 If any provision of Self-Government Legislation is found by a court of competent jurisdiction to be invalid, Government shall make best efforts to amend the Self-Government Legislation to remedy the invalidity or replace the invalid provision.

**CROSS REFERENCES:**

5.2, 7.1, 7.2, 7.3

RESPONSIBILITY	ACTIVITIES	TIMING
Government	If a court of competent jurisdiction finds a provision of the Self-Government Legislation to be invalid, make best	As required

RESPONSIBILITY	ACTIVITIES	TIMING
	efforts to amend the Self-Government Legislation to remedy the invalidity or replace the invalid provision.	
Government	If Government intends to amend the Self Government Legislation or replace the invalid provision, notify TKC of any amendment which affects TKC.	During the drafting of the amendments
TKC	Prepare and present views to Government.	Within a reasonable time as indicated by Government
Government	Provide full and fair consideration to views presented by TKC. Notify TKC of outcome.	Within a reasonable time following receipt of TKC views
TKC	Inform Citizens of amendment.	As soon as practicable following amendment

**PLANNING ASSUMPTIONS**

1. Each of the Parties may prepare for and participate in litigation relating to the determination of the validity of a provision of the Self Government Legislation.

**PROJECT:**

Conflict of laws issues

**RESPONSIBLE PARTY:**

TKC, other YFN, Government

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

8.4 Common law conflict of laws principles shall apply where a conflict of laws issue arises unless:

8.4.1 in the case of a conflict of laws issue arising between a law enacted by the Ta'an Kwäch'än Council and a law enacted by another Yukon First Nation, the Ta'an Kwäch'än Council and the other Yukon First Nation have otherwise agreed; or

8.4.2 in the case of a conflict of laws issue arising between a law enacted by the Ta'an Kwäch'än Council and a Law of General Application, the Ta'an Kwäch'än Council and Government have otherwise agreed.

**CROSS REFERENCES:**

13.5 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
TKC, other YFN, Canada or Yukon, as appropriate	If conflict of laws issue arises, negotiate agreement or solution to conflict.	As agreed by affected parties
TKC, other YFN, Canada or Yukon as appropriate	If the issue results in court action, participate in court action.	As necessary

**PLANNING ASSUMPTIONS**

1. The Parties anticipate that, where appropriate, potential for conflict of laws will be considered when Government and TKC are drafting laws.

**PROJECT:**

Capacity, rights, powers and privileges of TKC

**RESPONSIBLE PARTY:**

TKC

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

9.2 The Ta’an Kwäch’än Council is a legal entity and has the capacity, rights, powers and privileges of a natural person and, without restricting the generality of the foregoing, may:

9.2.1 enter into contracts or agreements;

9.2.2 acquire and hold property or any interest therein, and sell or otherwise dispose of property or any interest therein, except as may be limited by the Constitution;

9.2.3 raise, invest, expend and borrow money;

9.2.4 sue or be sued;

9.2.5 form corporations or other legal entities; and

9.2.6 do such other things as may be conducive to the exercise of its rights, powers and privileges.

**CROSS REFERENCES:**

12.1 (all), 14.4.2, 26.0 (all); TKCFA 20.4.1

RESPONSIBILITY	ACTIVITIES	TIMING
TKC	Conduct appropriate research and analysis in regard to the exercising of rights or engaging in activities pursuant to 9.2.	As necessary
TKC	Conduct negotiations, develop agreements and prepare legal documents as may be required to carry out any of the activities.	As necessary
TKC	Notify Government and public of outcome as may be appropriate.	As necessary

**PLANNING ASSUMPTIONS**

1. This activity does not include the consideration of local service and program agreements under TKCSGA 14.4.2 and 26.0 or the formation of Settlement Corporations under TKCFA 20.4.1.

**PROJECT:**

Establishment of governing bodies

**RESPONSIBLE PARTY:**

TKC

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

10.1 The Constitution of the Ta'an Kwäch'än Council shall, in a manner consistent with this Agreement, provide for:

10.1.2 the governing bodies of the Ta'an Kwäch'än Council and their powers, duties, composition, membership and procedures;

**CROSS REFERENCES:**

None identified

RESPONSIBILITY	ACTIVITIES	TIMING
TKC	Establish governing bodies according to the Constitution.	Upon Effective Date or as appropriate
TKC	Operate TKC government structures which will attend to functions such as: <ul style="list-style-type: none"> <li>• communications and information;</li> </ul>	

RESPONSIBILITY	ACTIVITIES	TIMING
	<ul style="list-style-type: none"> <li>• policy development, monitoring, evaluation, research and advice;</li> <li>• personnel and training;</li> <li>• intergovernmental relations, negotiations and dispute resolution;</li> <li>• legal affairs;</li> <li>• clerical;</li> <li>• financial management and taxation;</li> <li>• supply services;</li> <li>• management capabilities; and,</li> <li>• other functions as may arise from time to time.</li> </ul>	

**PLANNING ASSUMPTIONS**

1. The TKC may have to prepare or amend policies and procedures with regard to the administration, operation and internal management of TKC affairs.

**PROJECT:**

Establishment and implementation of TKC financial reporting system

**RESPONSIBLE PARTY:**

TKC

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

10.1 The Constitution of the Ta'an Kwäch'än Council shall, in a manner consistent with this Agreement, provide for:

10.1.3 a system of reporting, which may include audits, through which the Ta'an Kwäch'än Council shall be financially accountable to its Citizens;

**CROSS REFERENCES:**

22.1

RESPONSIBILITY	ACTIVITIES	TIMING
TKC	Examine and determine reporting requirements of TKC government.	As soon as practicable following Effective Date

RESPONSIBILITY	ACTIVITIES	TIMING
TKC	Review reporting standards generally accepted for governments in Canada.	As soon as practicable following Effective Date
TKC	Prepare and publish reports or audits in accordance with the TKC Constitution.	Annually or as required

**PROJECT:**

Challenging the validity of TKC laws and quashing invalid TKC laws

**RESPONSIBLE PARTY:**

TKC

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

10.1 The Constitution of the Ta'an Kwäch'än Council shall, in a manner consistent with this Agreement, provide for:

10.1.5 challenging the validity of laws enacted by the Ta'an Kwäch'än Council and quashing invalid laws; and

**CROSS REFERENCES:**

10.1.4, 13.1 (all), 13.2 (all), 13.3 (all), 14.1 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
TKC	Participate in challenges of validity of TKC laws in accordance with TKC Constitution.	As necessary
TKC	If necessary, amend or replace invalid law.	As soon as practicable

**PROJECT:**

Transfer to TKC of monies held by Canada for use and benefit of TKC

**RESPONSIBLE PARTY:**

Canada

**PARTICIPANT / LIAISON:**

TKC

**REFERENCED CLAUSES:**

11.2 Any monies held by Canada for the use and benefit of the Indian Act (Canada) Ta'an Kwäch'än Indian Band shall be transferred to the Ta'an Kwäch'än Council, as soon as practicable after the Effective Date.

**CROSS REFERENCES:**

None identified

RESPONSIBILITY	ACTIVITIES	TIMING
Canada	Calculate amount to be transferred. Inform TKC in writing of the amount to be transferred.	Prior to Effective Date
TKC	Confirm amount to be transferred and request by Band Council Resolution the transfer of monies held by Canada for the use and benefit of the Ta'an Kwäch'än Indian Band.	Prior to Effective Date
Canada	Transfer funds to TKC.	As soon as practicable
TKC	Provide written receipt for monies transferred.	Following receipt of monies

**PROJECT:**

Delegation of TKC powers

**RESPONSIBLE PARTY:**

TKC

**PARTICIPANT / LIAISON:**

Other party as indicated in 12.1.1 through 12.1.7

**REFERENCED CLAUSES:**

12.1 Any power of the Ta'an Kwäch'än Council to enact laws may be delegated by a law of the Ta'an Kwäch'än Council to:

12.1.1 a public body in Canada having powers to enact laws;

12.1.2 another Yukon First Nation;

12.1.3 a tribal council; or

12.1.4 the Council for Yukon Indians,

to the extent that the delegation is consistent with the Constitution and this Agreement.

12.2 Any power of the Ta'an Kwäch'än Council other than a power to enact laws may be delegated by a law of the Ta'an Kwäch'än Council to:

12.2.1 a public body in Canada having powers to enact laws;

12.2.2 another Yukon First Nation;

12.2.3 a tribal council;

12.2.4 the Council for Yukon Indians;

12.2.5 an office established by a law of the Ta'an Kwäch'än Council;

12.2.6 a department, agency or official of Government;

12.2.7 a public body established by a law of the Ta'an Kwäch'än Council;

12.2.8 a municipality, school board, local body, or legal entity established by Yukon law, or

12.2.9 any legal entity in Canada,

to the extent that the delegation is consistent with the Constitution and this Agreement.

12.3 Any delegation under 12.0, other than a delegation under 12.2.5 or 12.2.7, shall require the written consent of the delegate.

**CROSS REFERENCES:**

9.2, 9.2.1, 9.2.5, 26.0 (all), 27.5

RESPONSIBILITY	ACTIVITIES	TIMING
TKC	Research and identify authority or power to be delegated.	At discretion of TKC
TKC, other party	Negotiate and draft delegation agreement with other party.	At discretion of parties
TKC, other party	If delegation agreement is completed, and delegation occurs, notify Government and the public.	As necessary

**PLANNING ASSUMPTIONS**

1. Any delegation of TKC powers will be subject to an approval process as may be set out in its Constitution and laws.

**PROJECT:**

Delegation of powers to TKC

**RESPONSIBLE PARTY:**

TKC

**PARTICIPANT / LIAISON:**

Any entity that has the authority to delegate its powers ("Delegating Authority")

**REFERENCED CLAUSES:**

12.4 The Ta'an Kwäch'än Council has the capacity to enter into agreements to receive powers, including legislative powers, by delegation.

**CROSS REFERENCES:**

9.2, 9.2.1, 9.2.5, 12.1 (all)



RESPONSIBILITY	ACTIVITIES	TIMING
TKC or Delegating Authority	Forward delegation proposal to other party.	As necessary
TKC or Delegating Authority	Prepare views and respond.	Within a reasonable time period following receipt of the proposal
TKC or Delegating Authority	Negotiate, draft and enter into delegation agreement.	At discretion of parties
TKC or Delegating Authority	Notify public of delegation agreement.	Following approval of agreement by parties

**PROJECT:**

Enactment of TKC laws

**RESPONSIBLE PARTY:**

TKC

**PARTICIPANT / LIAISON:**

Yukon

**REFERENCED CLAUSES:**

13.1 The Ta'an Kwäch'än Council shall have the exclusive power to enact laws in relation to the following matters:

13.1.1 administration of Ta'an Kwäch'än Council affairs and operation and internal management of the Ta'an Kwäch'än Council;

13.1.2 management and administration of rights or benefits which are realized pursuant to the Final Agreement by persons enrolled under the Final Agreement, and which are to be controlled by the Ta'an Kwäch'än Council; and

13.1.3 matters ancillary to the foregoing.

13.2 The Ta'an Kwäch'än Council shall have the power to enact laws in relation to the following matters in the Yukon:

13.2.1 provision of programs and services for Citizens in relation to their spiritual and cultural beliefs and practices;

13.2.2 provision of programs and services for Citizens in relation to their aboriginal languages;

13.2.3 provision of health care and services to Citizens, except licensing and regulation of facility-based services off Settlement Land;

13.2.4 provision of social and welfare services to Citizens, except licensing and regulation of facility-based services off Settlement Land;

- 13.2.5 provision of training programs for Citizens, subject to Government certification requirements where applicable;
  - 13.2.6 adoption by and of Citizens;
  - 13.2.7 guardianship, custody, care and placement of Ta'an Kwäch'än Council children, except licensing and regulation of facility-based services off Settlement Land;
  - 13.2.8 provision of education programs and services for Citizens choosing to participate, except licensing and regulation of facility-based services off Settlement Land;
  - 13.2.9 inheritance, wills, intestacy and administration of estates of Citizens, including rights and interests in Settlement Land;
  - 13.2.10 procedures consistent with the principles of natural justice for determining the mental competency or ability of Citizens, including administration of the rights and interests of those found incapable of responsibility for their own affairs;
  - 13.2.11 provision of services to Citizens for resolution of disputes outside the courts;
  - 13.2.12 solemnization of marriage of Citizens;
  - 13.2.13 licences in respect of matters enumerated in 13.1, 13.2 and 13.3 in order to raise revenue for Ta'an Kwäch'än Council purposes;
  - 13.2.14 matters necessary to enable the Ta'an Kwäch'än Council to fulfill its responsibilities under the Final Agreement or this Agreement; and
  - 13.2.15 matters ancillary to the foregoing.
- 13.3 The Ta'an Kwäch'än Council shall have the power to enact laws of a local or private nature on Settlement Land in relation to the following matters:
- 13.3.1 use, management, administration, control and protection of Settlement Land;
  - 13.3.2 allocation or disposition of rights and interests in and to Settlement Land, including expropriation by the Ta'an Kwäch'än Council for Ta'an Kwäch'än Council purposes;
  - 13.3.3 use, management, administration and protection of natural resources under the ownership, control or jurisdiction of the Ta'an Kwäch'än Council;
  - 13.3.4 gathering, hunting, trapping or fishing and the protection of fish, wildlife and habitat;
  - 13.3.5 control or prohibition of the erection and placement of posters, advertising signs, and billboards;
  - 13.3.6 licensing and regulation of any person or entity carrying on any business, trade, profession, or other occupation;
  - 13.3.7 control or prohibition of public games, sports, races, athletic contests and other amusements;
  - 13.3.8 control of the construction, maintenance, repair and demolition of buildings or other structures;
  - 13.3.9 prevention of overcrowding of residences or other buildings or structures;
  - 13.3.10 control of the sanitary condition of buildings or property;

- 13.3.11 planning, zoning and land development;
- 13.3.12 curfews, prevention of disorderly conduct and control or prohibition of nuisances;
- 13.3.13 control or prohibition of the operation and use of vehicles;
- 13.3.14 control or prohibition of the transport, sale, exchange, manufacture, supply, possession or consumption of intoxicants;
- 13.3.15 establishment, maintenance, provision, operation or regulation of local services and facilities;
- 13.3.16 caring and keeping of livestock, poultry, pets and other birds and animals, and impoundment and disposal of any bird or animal maltreated or improperly at-large, but the caring and keeping of livestock does not include game farming or game ranching;
- 13.3.17 administration of justice;
- 13.3.18 control or prohibition of any actions, activities or undertakings that constitute, or may constitute, a threat to public order, peace or safety;
- 13.3.19 control or prohibition of any activities, conditions or undertakings that constitute, or may constitute, a danger to public health;
- 13.3.20 control or prevention of pollution and protection of the environment;
- 13.3.21 control or prohibition of the possession or use of firearms, other weapons and explosives;
- 13.3.22 control or prohibition of the transport of dangerous substances; and
- 13.3.23 matters coming within the good government of Citizens on Settlement Land.

**CROSS REFERENCES:**

8.4 (all), 13.5.5, 13.6.0 (all), 14.0 (all), 20.0 (all), 21.1, 21.2, 21.3, 21.4, 28.1

RESPONSIBILITY	ACTIVITIES	TIMING
TKC	Prepare initial laws.	At discretion, after federal Order in Council ratifying the TKCSGA
TKC	Enact initial laws.	After Effective Date
TKC	Prepare other laws.	As required
TKC	Enact other laws.	As necessary
TKC	Provide Yukon with copy of TKC laws.	As soon as practicable after each law is passed

**PLANNING ASSUMPTIONS**

1. Initial laws may include financial administration legislation and other such legislation fundamental to the initial operation of the TKC.
2. An advance of federal funding for initial laws may be provided to TKC after the federal Order in Council ratifying the TKCSGA.

**PROJECT:**

Exercise of Emergency powers on and off Settlement Lands

**RESPONSIBLE PARTY:**

TKC, Canada, Yukon

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

13.4.1 Off Settlement Land, in relation to those matters enumerated in 13.2, in any situation that poses an Emergency to a Citizen, Government may exercise power conferred by Laws of General Application to relieve the Emergency, notwithstanding that laws enacted by the Ta'an Kwäch'än Council may apply to the Emergency.

13.4.2 A person acting pursuant to 13.4.1 shall, as soon as practicable after determining that a person in an Emergency is a Citizen, notify the Ta'an Kwäch'än Council of the action taken and transfer the matter to the responsible Ta'an Kwäch'än Council authority, at which time the authority of the Government to act pursuant to 13.4.1 shall cease.

13.4.3 A person acting pursuant to 13.4.1 is not liable for any act done in good faith in the reasonable belief that the act was necessary to relieve an Emergency.

13.4.4 On Settlement Land, in relation to those matters enumerated in 13.2, in any situation that poses an Emergency to a person who is not a Citizen, the Ta'an Kwäch'än Council may exercise power conferred by laws enacted by the Ta'an Kwäch'än Council to relieve the Emergency, notwithstanding that Laws of General Application may apply to the Emergency.

13.4.5 A person acting pursuant to 13.4.4 shall, as soon as practicable after determining that a person in an Emergency is not a Citizen, notify Government or, where the person in an Emergency is a citizen of another Yukon First Nation, that Yukon First Nation, of the action taken and transfer the matter to the responsible authority, at which time the authority of the Ta'an Kwäch'än Council to act pursuant to 13.4.4 shall cease.

13.4.6 A person acting pursuant to 13.4.4 is not liable for any act done in good faith in the reasonable belief that the act was necessary to relieve an Emergency.

13.4.7 Notwithstanding 13.5.0, in relation to powers enumerated in 13.3, Laws of General Application shall apply with respect to an Emergency arising on Settlement Land which has or is likely to have an effect off Settlement Land.

**CROSS REFERENCES:**

9.2, 9.2.1, 13.2, 13.3, 13.5 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
TKC and Canada or Yukon	Develop arrangements and procedures which allow a person acting pursuant to 13.4.1 or 13.4.4 to notify the appropriate authority and to transfer the matter to the appropriate authority as soon as practicable.	As soon as practicable after Effective Date and thereafter concurrent with the development or amendment of relevant policies or legislation
TKC or Canada or Yukon	Having taken action in an Emergency, notify the appropriate authority.	In accordance with arrangements and procedures
TKC or Canada or Yukon	Transfer the matter to the appropriate authority.	As soon as practicable

**PROJECT:**

Identification of areas in which laws of TKC shall prevail over federal Laws of General Application

**RESPONSIBLE PARTY:**

TKC, Canada

**PARTICIPANT / LIAISON:**

Yukon

**REFERENCED CLAUSES:**

13.5.2 Canada and the Ta'an Kwäch'än Council shall enter into negotiations with a view to concluding, as soon as practicable, a separate agreement or an amendment of this Agreement which will identify the areas in which laws enacted by the Ta'an Kwäch'än Council shall prevail over federal Laws of General Application to the extent of any inconsistency or conflict.

13.5.2.1 Canada shall Consult with the Yukon prior to concluding the negotiations described in 13.5.2.

13.5.2.2 Clause 13.5.2 shall not affect the status of the Yukon as a party to the negotiations or agreements referred to in 13.6.0 or 17.0.

**CROSS REFERENCES:**

None identified

RESPONSIBILITY	ACTIVITIES	TIMING
TKC	Research areas in which TKC laws may prevail over federal Laws of General Application.	Prior to negotiations
TKC	Notify Canada of desire to initiate negotiations.	At discretion
TKC, Canada	Prepare work plan to identify time lines and resources for negotiations.	Within 6 months after notification, or as soon thereafter as the parties agree is reasonable
Canada	Provide funding as agreed to in the work plan.	Within 60 days of work plan completion, or as soon thereafter as the parties agree is reasonable
TKC, Canada	Commence negotiations pursuant to work plan.	As required
Canada	Notify Yukon of proposed agreement or amendment identifying areas where TKC laws prevail over federal Laws of General Application. Provide details.	Prior to conclusion of negotiations
Yukon	Prepare and present views to Canada.	Within reasonable time period as indicated by Canada
Canada	Provide full and fair consideration of views of Yukon.	After views presented to Canada
Canada, TKC	Conclude agreement.	As soon as practicable after Consultation with Yukon

## PLANNING ASSUMPTIONS

1. Pursuant to 3.6 of the TKCSGA Plan, Canada shall provide a negotiated level of funding for the participation of the TKC in negotiations to identify areas in which TKC laws may prevail. This funding shall be set out in a budget identified in the work plan negotiated with Canada prior to the negotiations.

**PROJECT:**

Consultation with TKC on a Yukon Law of General Application

**RESPONSIBLE PARTY**

: Yukon, TKC

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

13.5.4 Where the Yukon reasonably foresees that a Yukon Law of General Application which it intends to enact may have an impact on a law enacted by the Ta'an Kwäch'än Council, the Yukon shall Consult with the Ta'an Kwäch'än Council before introducing the Legislation in the Legislative Assembly.

**CROSS REFERENCES:**

8.4 (all), 13.5.3

RESPONSIBILITY	ACTIVITIES	TIMING
Yukon	Analyse proposed Yukon Law of General Application for impact on TKC laws.	Whenever Yukon proposes to enact a Yukon Law of General Application
Yukon	Where proposed Yukon Law of General Application may have an impact on a TKC law notify TKC of the need to initiate Consultation.	Prior to introduction of the legislation in the Legislative Assembly, allowing reasonable time for Consultation to occur
Yukon, TKC	Develop arrangements and procedures identifying contacts, time lines, general information guidelines and any other information required by the parties to ensure Consultation consistent with the Agreement.	As soon as practicable after TKC is notified about the need to initiate Consultation
Yukon	Provide TKC with details of proposed Legislation.	As soon as practicable after arrangements and procedures for Consultation have been developed
TKC	Review proposed Yukon Law of General Application to determine impact, inconsistency, and/or conflict. Prepare and present views.	Within a reasonable time period as set out in the arrangements and procedures

RESPONSIBILITY	ACTIVITIES	TIMING
Yukon	Provide full and fair consideration to views presented. Notify TKC of outcome.	After views presented to Yukon
Yukon	At discretion, make any changes to proposed Yukon Law of General Application.	After considering TKC views

#### PLANNING ASSUMPTIONS

1. If a proposed enactment affects all YFNs, one territory-wide consultative process may be appropriate.

#### PROJECT:

Consultation with Yukon on a TKC law

#### RESPONSIBLE PARTY:

TKC, Yukon

#### PARTICIPANT / LIAISON:

None identified

#### REFERENCED CLAUSES:

13.5.5 Where the Ta'an Kwäch'än Council reasonably foresees that a law which it intends to enact may have an impact on a Yukon Law of General Application, the Ta'an Kwäch'än Council shall Consult with the Yukon before enacting the law.

#### CROSS REFERENCES:

8.4 (all), 13.5.4

RESPONSIBILITY	ACTIVITIES	TIMING
TKC	Analyse proposed TKC law for impact on Yukon Laws of General Application.	Whenever TKC proposes a law
TKC	Where proposed TKC law may have an impact on a Yukon Law of General Application, notify Yukon of the need to initiate Consultation.	Prior to introduction of the law in the TKC approval process, allowing reasonable time for Consultation to occur



RESPONSIBILITY	ACTIVITIES	TIMING
TKC, Yukon	Develop arrangements and procedures identifying contacts, time lines, general information guidelines and any other information required by the parties to ensure Consultation consistent with the Agreement.	As soon as practicable after Yukon is notified about the need to initiate Consultation
TKC	Provide Yukon with details of proposed legislation.	As soon as practicable after arrangements and procedures for Consultation have been developed
Yukon	Review proposed TKC law to determine impact, inconsistency, and/or conflict. Prepare and present views.	Within a reasonable time period as set out in the arrangements and procedures
TKC	Provide full and fair consideration to views presented. Notify Yukon of outcome.	After views presented to TKC
TKC	At discretion, make any changes to proposed legislation.	After considering Yukon views

**PROJECT:**

Declaration where a Yukon Law of General Application ceases to apply to the TKC, its Citizens or Settlement Land

**RESPONSIBLE PARTY:**

Yukon, TKC

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

13.5.6 Where the Commissioner in Executive Council is of the opinion that a law enacted by the Ta'an Kwäch'än Council has rendered a Yukon Law of General Application partially inoperative and that it would unreasonably alter the character of a Yukon Law of General Application or that it would make it unduly difficult to administer that Yukon Law of General Application in relation to the Ta'an Kwäch'än Council, Citizens or Settlement Land, the Commissioner in Executive Council may declare that the Yukon Law of General Application ceases to apply in whole or in part to the Ta'an Kwäch'än Council, Citizens or Settlement Land.

13.5.7 Prior to making a declaration pursuant to 13.5.6:

13.5.7.1 the Yukon shall consult with the Ta'an Kwäch'än Council and identify solutions, including any amendments to Yukon Legislation, that the Yukon considers would meet the objectives of the Ta'an Kwäch'än Council; and

13.5.7.2 after Consultation pursuant to 13.5.7.1, where the Yukon and the Ta'an Kwäch'än Council agree that the Yukon Law of General Application should be amended, the Yukon shall propose such amendment to the Legislative Assembly within a reasonable period of time.

**CROSS REFERENCES:**

13.5.5

RESPONSIBILITY	ACTIVITIES	TIMING
Yukon	Analyse TKC law for impact on Yukon Laws of General Application.	Following receipt of the TKC law
Yukon	If the Commissioner in Executive Council is of the opinion that the TKC law has rendered a Yukon Law of General Application partially inoperative, notify TKC of the need to initiate Consultation.	As necessary
Yukon, TKC	Develop arrangements and procedures identifying contacts, time lines, general information guidelines and any other information required by the parties to ensure Consultation consistent with the Agreement.	As soon as practicable after TKC is notified about the need to initiate Consultation
Yukon	Notify TKC of its concerns regarding the impact of the TKC law on a Yukon Law of General Application and identify possible solutions.	As soon as practicable after the arrangements and procedures for Consultation have been completed
TKC	Prepare and present views to Yukon.	Within a reasonable time period as set out in the arrangements and procedures for Consultation
Yukon	Provide full and fair consideration to views of TKC.	After views presented to Yukon
Yukon	If Yukon and TKC agree that the Yukon Law of General Application should be	As necessary

RESPONSIBILITY	ACTIVITIES	TIMING
	amended, draft and propose amendments to Yukon Legislation.	
Commissioner in Executive Council	If the Yukon Law of General Application is not amended to rectify the matter, at discretion declare that the Yukon Law of General Application ceases to apply in whole or in part to TKC Settlement Land or Citizens, as the case may be.	As necessary
TKC and Yukon	Notify TKC Citizens and Yukon staff responsible for administration or enforcement of the Yukon Law of General Application of the outcome, as may be necessary.	Upon resolution of the matter

**PROJECT:**

Negotiation of administration of justice agreement

**RESPONSIBLE PARTY:**

TKC, Canada, Yukon

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

13.6.1 The Parties shall enter into negotiations with a view to concluding an agreement in respect of the administration of Ta'an Kwäch'än Council justice provided for in 13.3.17.

13.6.2 Negotiations respecting the administration of justice shall deal with such matters as adjudication, civil remedies, punitive sanctions including fine, penalty and imprisonment for enforcing any law of the Ta'an Kwäch'än Council, prosecution, corrections, law enforcement, the relation of any Ta'an Kwäch'än Council courts to other courts and any other matter related to aboriginal justice to which the Parties agree.

13.6.3 Notwithstanding anything in this Agreement, the Ta'an Kwäch'än Council shall not exercise its power pursuant to 13.3.17 until the expiry of the time described in 13.6.6, unless an agreement is reached by the Parties pursuant to 13.6.1 and 13.6.2.

13.6.6 The provisions in 13.6.4 are interim provisions and shall expire five years from the Effective Date or on the effective date of the agreement concluded pursuant to 13.6.1 and 13.6.2, whichever is earlier. The five year period may be extended for such further time as may be agreed in writing by the Minister on behalf of Canada, the Minister on behalf of the Yukon and the Board with the consent of either the Hereditary Chief or Chairperson on behalf of the Ta'an Kwäch'än Council.

**CROSS REFERENCES:**

13.3.17, 13.6.4 (all), 13.6.5 (all)

<b>RESPONSIBILITY</b>	<b>ACTIVITIES</b>	<b>TIMING</b>
TKC	Prepare for negotiation of administration of justice agreement.	Prior to negotiations
TKC	Notify Canada and Yukon of desire to initiate negotiations.	At discretion
TKC, Yukon, Canada	Prepare work plan identifying time lines and resources for negotiations.	Within 60 days after notification, or as soon thereafter as the parties agree is reasonable
Canada	Provide funding as agreed to in the work plan.	Within 60 days of work plan completion, or as soon thereafter as the parties agree is reasonable
TKC, Yukon, Canada	Negotiate administration of justice agreement.	Negotiations to begin within two years of Effective Date, or as soon thereafter as the Parties agree is reasonable
TKC, Yukon, Canada	Negotiate extension to the timing of interim provision.	As necessary

**PLANNING ASSUMPTIONS**

1. Pursuant to 3.6 of the TKCSGA Plan, Canada shall provide a negotiated level of funding for the participation of the TKC in negotiations in respect of administration of justice. This funding shall be set out in a budget identified in the work plan negotiated with Canada prior to the negotiations.
2. Canada shall provide to Yukon a level of funding to be negotiated by Canada and Yukon to support Yukon's participation in the negotiation of administration of justice agreements contemplated by the TKCSGA.

**PROJECT:**

Interim arrangements for administration of justice

**RESPONSIBLE PARTY:**

TKC, Yukon

**PARTICIPANT / LIAISON:**

Canada

**REFERENCED CLAUSES:**

13.6.4 Until the expiry of the time described in 13.6.6 or an agreement is entered into pursuant to 13.6.1 and 13.6.2:

13.6.4.1 the Ta'an Kwäch'än Council shall have the power to establish penalties of fines up to \$5,000 and imprisonment to a maximum of six months for the violation of a law enacted by the Ta'an Kwäch'än Council;

13.6.4.2 the Supreme Court of the Yukon Territory, the Territorial Court of Yukon, and the Justice of the Peace Court shall have jurisdiction throughout the Yukon to adjudicate in respect of laws enacted by the Ta'an Kwäch'än Council in accordance with the jurisdiction designated to those courts by Laws of General Application except that any offence created under a law enacted by the Ta'an Kwäch'än Council shall be within the exclusive original jurisdiction of the Territorial Court of the Yukon;

13.6.4.3 any offence created under a law enacted by the Ta'an Kwäch'än Council shall be prosecuted as an offence against an enactment pursuant to the Summary Convictions Act (Yukon) by prosecutors appointed by the Yukon; and

13.6.4.4 any term of imprisonment ordered by the Territorial Court of the Yukon pursuant to 13.6.4.1 shall be served in a correctional facility pursuant to the Corrections Act (Yukon).

**CROSS REFERENCES:**

13.1 (all), 13.2 (all), 13.3 (all), 13.6.1, 13.6.2, 13.6.5 (all), 13.6.6, 13.6.7

RESPONSIBILITY	ACTIVITIES	TIMING
TKC	Research and establish penalties under TKC law that are consistent with the interim justice provisions as part of lawmaking activity.	As decided by TKC
TKC, Yukon, Canada	Develop arrangements and procedures required for co-ordination of activities between Yukon, Canada and TKC, as appropriate, for interim justice.	Concurrent with development of TKC laws which create offenses

RESPONSIBILITY	ACTIVITIES	TIMING
Yukon	Unless otherwise ordered by a court or agreed to pursuant to TKCSGA 13.6.5.2, administer justice in accordance with 13.6.4, including, but not limited to, prosecution of offenses under TKC laws, administering dispositions and enforcing judgements, providing probation and corrections services, and any other activities that may be required.	As required

**PROJECT:**

Enactment of TKC laws in relation to taxation

**RESPONSIBLE PARTY:**

TKC

**PARTICIPANT / LIAISON:**

Government

Government

**REFERENCED CLAUSES:**

14.1 The Ta'an Kwäch'än Council shall have the power to enact laws in relation to:

14.1.1 taxation, for local purposes, of interests in Settlement Land and of occupants and tenants of Settlement Land in respect of their interests in those lands, including assessment, collection and enforcement procedures and appeals relating thereto;

14.1.2 other modes of direct taxation of Citizens (and, if agreed under 14.3.2, other persons and entities) within Settlement Land to raise revenue for Ta'an Kwäch'än Council purposes; and

14.1.3 the implementation of measures made pursuant to any taxation agreement entered into pursuant to 14.6 or with Canada.

**CROSS REFERENCES:**

8.4 (all), 13.5.3, 13.5.5, 13.5.6, 13.5.7 (all), 13.6.0 (all), 14.2, 14.3 (all), 14.4 (all), 14.5, 14.6, 20.0 (all), 21.1, 21.2, 21.3, 21.4

RESPONSIBILITY	ACTIVITIES	TIMING
TKC	Prepare law(s), taking into consideration the provisions of 13.5.5, 14.3 and 14.6.	At discretion
TKC	Enact law(s).	At discretion
TKC	Provide Government with copy of enacted law(s).	As soon as practicable after enactment

RESPONSIBILITY	ACTIVITIES	TIMING
TKC	Inform those affected by enacted law(s), such as Citizens, holders of interests in Settlement Land, and occupants and tenants of Settlement Land.	Prior to or as soon as practicable after enactment

**PROJECT:**

Negotiations on coordination of taxation

**RESPONSIBLE PARTY:**

TKC, Canada

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

14.3 Canada and the Ta'an Kwäch'än Council shall make reasonable efforts to negotiate agreements on:

14.3.1 the manner in which the power of the Ta'an Kwäch'än Council to enact taxation laws under 14.1.2 shall be coordinated with existing tax systems; and

14.3.2 the extent, if any, to which the power provided for in 14.1.2 should be extended to apply to other persons and entities within Settlement Land.

**CROSS REFERENCES:**

14.1, 14.1.2, 14.7 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
TKC	Research taxation.	Prior to negotiations
TKC	Notify Canada of intent to initiate negotiations.	At discretion
TKC and Canada	Prepare work plan identifying time lines and resources for negotiations.	Within 60 days after notification, or as soon thereafter as the parties agree is reasonable

RESPONSIBILITY	ACTIVITIES	TIMING
Canada	Provide funding as agreed to in the work plan.	Within 60 days of work plan completion, or as soon thereafter as the parties agree is reasonable
TKC and Canada	Make reasonable efforts to negotiate taxation agreement.	Pursuant to the work plan

**PLANNING ASSUMPTIONS**

1. Pursuant to 3.6 of the TKCSGA Plan, Canada shall provide a negotiated level of funding for the participation of the TKC in taxation agreement negotiations. This funding shall be set out in a budget identified in the work plan negotiated with Canada prior to the negotiations.
2. TKC or Canada will endeavour to inform Yukon of the progress of the negotiations.

**PROJECT:**

Sharing of tax room in respect of Property Taxes

**RESPONSIBLE PARTY:**

TKC, Yukon

**PARTICIPANT / LIAISON:**

Canada

**REFERENCED CLAUSES:**

14.4 When the Ta'an Kwäch'än Council exercises its jurisdiction, or assumes responsibility, for the management, administration and delivery of local services and, as a consequence, exercises property taxation powers under 14.1.1, the Yukon shall undertake to ensure a sharing of tax room in respect of Property Taxes which is equitable.

14.4.1 To the extent that the Ta'an Kwäch'än Council imposes property taxation for local purposes, the Yukon shall ensure that Yukon municipalities do not incur any consequential net loss.

14.4.2 The Ta'an Kwäch'än Council and the Yukon shall enter into negotiations as necessary to provide for the efficient delivery of local services and programs.

**CROSS REFERENCES:**

14.1, 14.1.1, 14.3, 14.6, 26.0 (all)



RESPONSIBILITY	ACTIVITIES	TIMING
TKC	Research and develop policies regarding property taxation of interests on Settlement Land.	At discretion
TKC	Notify Yukon and Canada of desire to initiate negotiations.	At discretion
TKC, Yukon, Canada	Prepare work plan identifying time lines and resources for negotiations.	Within 60 days after notification, or as soon thereafter as the parties agree is reasonable
Canada	Provide funding as agreed to in the work plan.	Within 60 days of work plan completion, or as soon thereafter as the parties agree is reasonable
Yukon, TKC	Negotiate sharing of tax room by Yukon and arrangements for the efficient delivery of local services and programs if appropriate.	In accordance with the work plan

## PLANNING ASSUMPTIONS

1. Pursuant to 3.6 of the TKCSGA Plan, Canada shall provide a negotiated level of funding for the participation of the TKC in the sharing of tax room negotiations with respect to Property Taxes. This funding shall be set out in a budget identified in the work plan negotiated with Canada prior to the negotiations.
2. Canada shall provide to Yukon a level of funding to be negotiated by Canada and Yukon to support Yukon's participation in the negotiation of sharing of tax room with respect to Property Taxes contemplated by the TKCSGA.
3. If Yukon and TKC wish to negotiate a taxation agreement to give effect to the sharing of tax room arrangements for the efficient delivery of local services and programs, then refer to 14.6.

## PROJECT:

Recommendation of Legislation to provide taxation powers or exemptions

## RESPONSIBLE PARTY:

Canada, TKC

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

14.5 Where, following the ratification date of this Agreement, Parliament enacts Legislation providing:

14.5.1 taxation powers to an Indian government other than those provided for in this Agreement; or

14.5.2 tax exemptions for an Indian government, or an entity owned by an Indian government, other than those provided for in this Agreement,

Canada shall, upon the request in writing of the Ta'an Kwäch'än Council, recommend Legislation to the appropriate legislative authority to provide the Ta'an Kwäch'än Council with those other powers or exemptions on the same terms as are set out in the Legislation which provides the powers or exemptions to the other Indian government or entity.

**CROSS REFERENCES:**

None identified

RESPONSIBILITY	ACTIVITIES	TIMING
TKC	Monitor and research desirability of incorporating tax powers or exemptions as provided to other Indian governments through federal Legislation.	After federal Legislation regarding Indian government taxation powers or tax exemptions is enacted
TKC	Make request in writing for Canada to recommend Legislation.	At discretion
Canada	Recommend taxation Legislation to appropriate legislative authority.	After request by TKC

**PLANNING ASSUMPTIONS**

1. Canada and TKC will discuss and attempt to reach agreement on the terms of the Legislation prior to Canada recommending the Legislation.

**PROJECT:**

Taxation agreement between Yukon and TKC

**RESPONSIBLE PARTY:**

TKC, Yukon

**PARTICIPANT / LIAISON:**

Canada

**REFERENCED CLAUSES:**

14.6 The Yukon Minister of Finance may enter into taxation agreements with the Ta'an Kwäch'än Council.

**CROSS REFERENCES:**

26.0 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
Yukon, TKC	Notify other party of intent to enter into a taxation agreement pursuant to 14.6.	At discretion
TKC	Research and develop policies regarding property taxation of interests on Settlement Land.	At discretion
TKC, Yukon, Canada	If TKC and Yukon Minister of Finance decide to enter into negotiation of taxation agreements pursuant to 14.6, prepare work plan identifying time lines and resources for negotiations.	Prior to negotiations
Canada	Provide funding as agreed to in the work plan.	Within 60 days of work plan completion, or as soon thereafter as the parties agree is reasonable
Yukon, TKC	Negotiate taxation agreements.	In accordance with the work plan

**PLANNING ASSUMPTIONS**

1. Pursuant to 3.6 of the TKCSGA Plan, Canada shall provide a negotiated level of funding for the participation of the TKC in taxation agreement negotiations. This funding shall be set out in a budget identified in the work plan negotiated with Canada prior to the negotiations.
2. Canada shall provide to Yukon a level of funding to be negotiated by Canada and Yukon to support Yukon's participation in the negotiation of the taxation agreements contemplated by the TKCSGA.

**PROJECT:**

Consultation regarding the establishment of an assessment and taxation regime for the Pipeline and the apportioning of the Yukon Property Tax relating to the Pipeline

**RESPONSIBLE PARTY:**

Yukon, TKC

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

14.7.4 the Yukon shall Consult with the Ta'an Kwäch'än Council and any other affected Yukon First Nation on the establishment of the assessment and taxation regime for the Pipeline and the apportioning, as between themselves, of the Yukon Property Tax;

14.7.5 the assessment and taxation regime shall:

14.7.5.1 take into account the assessment and taxation regimes for similar projects in other jurisdictions in Canada;

14.7.5.2 include a fair and equitable method to apportion the Yukon Property Tax payable for the part of the Pipeline on Settlement Land and the portions which are not on Settlement Land; and

14.7.5.3 provide for consistent, non-discriminatory assessment methods and tax rates for all parts of the Pipeline regardless of whether those parts are located on Settlement Land or Non-Settlement Land;

14.7.6 subject to 14.7.3, a dispute respecting the assessment and taxation regime, including the apportionment of Yukon Property Tax payable on Settlement Land and on Non-Settlement Land, may be referred by the Ta'an Kwäch'än Council or the Yukon to dispute resolution under 26.4.o of the Final Agreement; and

14.7.7 a dispute not resolved pursuant to 26.4.o may be referred to dispute resolution under 26.7.o of the Final Agreement upon agreement of the Ta'an Kwäch'än Council and the Yukon.

**CROSS REFERENCES:**

14.7, 14.7.1, 14.7.2, 14.7.3

RESPONSIBILITY	ACTIVITIES	TIMING
Yukon	Provide TKC with details of proposed assessment and taxation regime for the Pipeline, and the apportioning of Yukon Property Tax.	As soon as practicable
TKC	Review proposal. Prepare and present views.	Within a reasonable time as indicated by Yukon
Yukon	Provide full and fair consideration to views presented.  Establish assessment and taxation regime. Notify TKC of outcome.	Within a reasonable time following receipt of TKC views

If dispute arises with respect to the regime established:

RESPONSIBILITY	ACTIVITIES	TIMING
Yukon or TKC	Refer dispute to mediation process under TKCFA 26.4.0	As necessary.

If mediation does not resolve dispute:

RESPONSIBILITY	ACTIVITIES	TIMING
Yukon and TKC	Refer dispute to arbitration under TKCFA 26.7.0	As necessary.

**PROJECT:**

Taxation of TKC "subsidiaries"

**RESPONSIBLE PARTY:**

TKC

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

15.3 No tax shall be payable under the Income Tax Act (Canada) for a taxation year on the income, property or capital of a corporation, in this clause referred to as "the subsidiary", where, at all times during the year:

15.3.1 all the shares and capital of the subsidiary are owned by the Ta'an Kwäch'än Council or by another subsidiary that satisfies the requirements of 15.3.1, 15.3.2, 15.3.3, 15.3.4 and 15.3.5;

15.3.2 no part of the earnings of the subsidiary are available to any person other than the Ta'an Kwäch'än Council or to another subsidiary that satisfies the requirements of 15.3.1, 15.3.2, 15.3.3, 15.3.4, and 15.3.5;

15.3.3 all of the real property and all or substantially all of the tangible personal property of the subsidiary is, or is situate on, Settlement Land;

15.3.4 the subsidiary did not carry on any business other than a business carried on by it on Settlement Land, the primary purpose of which was to provide goods or services to Citizens or residents of Settlement Land, provided that any revenue arising from the provision of goods or services to persons other than Citizens or residents of Settlement Land comprises only an incidental portion of the total revenue from the business; and

15.3.5 the subsidiary was not a Settlement Corporation established pursuant to Chapter 20 of the Final Agreement.

**CROSS REFERENCES:**

None identified

RESPONSIBILITY	ACTIVITIES	TIMING
TKC	Maintain share register.	As required

**PROJECT:**

Refund of goods and services tax paid by claimant on expenditures relating to self-government activities within Settlement Lands

**RESPONSIBLE PARTY:**

The Ta'an Kwäch'än Council, or a trust, board, commission or similar body established by the Ta'an Kwäch'än Council, or a corporation wholly owned by any such entity or by a combination thereof ("claimant")

**PARTICIPANT / LIAISON:**

Canada (Canada Customs and Revenue Agency ("CCRA"))

**REFERENCED CLAUSES:**

15.7 The Ta'an Kwäch'än Council, or a trust, board, commission or similar body established by the Ta'an Kwäch'än Council, or a corporation wholly owned by any such entity or by a combination thereof (each of which is referred to in 15.7 to 15.11 as the "claimant"), may claim a refund of any tax paid by the claimant under subsection 165(1) or sections 212 or 218 of Part IX of the Excise Tax Act (Canada) that is not otherwise recoverable by the claimant under any law, to the extent that the property or service in respect of which the tax was paid was acquired by the claimant:

15.7.1 for consumption or use in the course of exercising the powers of government within Settlement Land authorized under this Agreement, Self-Government Legislation, its Final Agreement or Settlement Legislation; and

15.7.2 not for consumption, use or supply in the course of any business or other activity engaged in by the claimant for profit or gain.

15.8 A refund of tax under 15.7 will not be paid to a claimant referred to in that clause unless, at the time at which the tax is paid;

15.8.1 all of the claimant's real property and all or substantially all of the claimant's tangible personal property is, or is situated on, Settlement Land; and

15.8.2 the claimant does not engage in any business or other activity for profit or gain, other than a business or activity, engaged in by the claimant on Settlement Land, the primary purpose of which is to provide goods or services to the Ta'an Kwäch'än Council, Citizens, individuals resident on Settlement Land, corporations wholly owned by the Ta'an Kwäch'än Council or by Citizens, or such other businesses or activities as the Parties may from time to time agree.

15.9 A refund of tax under 15.7 will not be paid unless an application for the refund is filed with the Minister of National Revenue within four years after the tax is paid.

**CROSS REFERENCES:**

5.2, 15.9, 15.10, 15.11, 15.12

RESPONSIBILITY	ACTIVITIES	TIMING
Claimant	Request information regarding procedures to claim refund of any tax paid under subsection 165(1) or sections 212 or 218 of Part IX of the Excise Tax Act (Canada), pursuant to 15.7 and 15.8 of TKCSGA.	As necessary
Canada (CCRA)	Provide to claimant the necessary application forms and instructions for filing application for refund of tax.	As soon as practicable
Claimant	File application with the CCRA for a refund of tax.	Within four years of paying or remitting the tax
Canada (CCRA)	Process application.	As soon as practicable
Canada (CCRA)	If claimant entitled to refund, make payment to claimant.	As soon as practicable
Claimant	If dissatisfied with the outcome of the application, appeal to the CCRA.	As necessary, in accordance with CCRA appeal procedures

#### PLANNING ASSUMPTIONS

1. The provisions contained in 15.7 to 15.11 shall come into effect when amendments to the Yukon First Nations Self-Government Act (Canada), which provide for the matters set out in 15.7 and 15.11, come into effect. Canada shall recommend those amendments to Parliament as soon as practicable.
2. At the date of the preparation of this document, CCRA has developed a form and filing procedures for rebate claims from self-governing Yukon First Nations. The form is identified as GST66 - "Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund", and the accompanying guide is identified as GST/HST RC4043(E) Rev. 2000 - "GST/HST Public Service Bodies' Rebate".

#### PROJECT:

Negotiation of terms of a new TKCSGFTA

#### RESPONSIBLE PARTY:

TKC, Canada

#### PARTICIPANT / LIAISON:

Yukon

#### REFERENCED CLAUSES:

16.13 At least one year prior to the date of expiry of the then current self government financial transfer agreement Canada and the Ta'an Kwäch'än Council shall begin negotiating the terms of a new self government financial transfer agreement. Until a new agreement has been concluded, the financing provisions of the expiring self

government financial transfer agreement, other than those dealing with start-up and one-time cost, shall continue for a further two years or for such period as may be agreed by Canada and the Ta'an Kwäch'än Council.

**CROSS REFERENCES:**

6.6, 6.6.2, 16.1, 16.15, 16.16, 24.1, 24.4, 24.5; TKCSGFTA 14.4, 14.5

RESPONSIBILITY	ACTIVITIES	TIMING
TKC, Canada	Prepare for and commence negotiations of a new TKCSGFTA pursuant to the provisions in TKCSGA 16.o.	At least one year prior to the expiry of the then current TKCSGFTA, and in sufficient time to complete the negotiation of a subsequent TKCSGFTA
TKC, Canada	Attempt to conclude negotiations.	Prior to the expiry of the then current TKCSGFTA, in accordance with TKCSGFTA 14.4

If negotiations are not concluded prior to the expiry of the then current TKCSGFTA:

RESPONSIBILITY	ACTIVITIES	TIMING
TKC, Canada	Continue current TKCSGFTA for a further 2 years or for such period as may be agreed by Canada and TKC.	As necessary, in accordance with TKCSGFTA 14.5

**PROJECT:**

Negotiation of assumption of responsibilities by TKC pursuant to 17.1

**RESPONSIBLE PARTY:**

TKC, Government

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

17.1 During the term of a self-government financial transfer agreement the Ta'an Kwäch'än Council and Government shall negotiate the assumption of responsibility by the Ta'an Kwäch'än Council for the management, administration and delivery of any program or service within the jurisdiction of the Ta'an Kwäch'än Council, whether or not the Ta'an Kwäch'än Council has enacted a law respecting such matter.

17.2 Ta'an Kwäch'än Council may notify Government within 90 days after the Effective Date of its priorities for negotiations pursuant to 17.1 for the current fiscal year, and shall notify Government by March 31st of each year of its priorities for negotiations pursuant to 17.1 for the fiscal year beginning April 1st of that year. Within 60 days of receipt of such notification, the Parties shall prepare a workplan to address the priorities identified by the Ta'an Kwäch'än Council for negotiation. The workplan shall identify timelines and resources available for negotiations.



**CROSS REFERENCES:**

16.0 (all), 17.3 (all), 17.4, 17.5, 17.6, 18.0 (all), 24.2, 24.2.2, 24.3, 24.4, 24.5; TKCFA 26.4.0 (all); TKCSGA Plan paragraph 3.6.1

RESPONSIBILITY	ACTIVITIES	TIMING
TKC	Research areas where TKC wishes to assume responsibility for the management, administration and delivery of any program or service within the jurisdiction of the TKC.	At discretion

In the First Year in which the TKCSGA is in effect:

RESPONSIBILITY	ACTIVITIES	TIMING
TKC	At discretion, notify Government of priorities for program or services transfer negotiations for that fiscal year.	Within 90 days of Effective Date
TKC, Government	Prepare work plan identifying time lines and resources for negotiations.	Within 60 days of notification by TKC
Canada	Provide funding as agreed to in the work plan.	Within 60 days of work plan completion, or as soon thereafter as the parties agree is reasonable
TKC, Government	Negotiate program or service transfer and prepare implementation plan pursuant to TKCSGA 17.4.	Pursuant to the work plan
TKC, Canada	Negotiate funding agreement in accordance	Pursuant to the work plan

RESPONSIBILITY	ACTIVITIES	TIMING
	with TKCSGA 17.5 or 17.6.	

After Effective Date:

RESPONSIBILITY	ACTIVITIES	TIMING
TKC	Notify Government of priorities for negotiations for next fiscal year.	By March 31 each year
TKC, Government	Prepare work plan identifying time lines and resources for negotiations.	Within 60 days of notification by TKC
Canada	Provide funding as agreed to in the work plan.	Within 60 days of work plan completion, or as soon thereafter as the parties agree is reasonable
TKC, Government	Negotiate program or service transfer and prepare implementation plan pursuant to TKCSGA 17.4.	Pursuant to the work plan
TKC, Canada	Negotiate funding agreement in accordance with TKCSGA 17.5 or 17.6.	Pursuant to the work plan

## PLANNING ASSUMPTIONS

1. Pursuant to 3.6 of the TKCSGA Plan, Canada shall provide a negotiated level of funding for the participation of the TKC in program or service transfer negotiations pursuant to 17.1. This funding shall be set out in a budget identified in the work plan negotiated with Canada prior to the negotiations.

**PROJECT:**

Government of Yukon financial contributions

**RESPONSIBLE PARTY:**

Yukon, Canada

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

18.1 The contribution of the Yukon shall be subtracted from the expenditure base of any fiscal transfer arrangement in effect at the time, and shall be calculated by Government to be the aggregate of the following:

18.1.1 the savings in expenditures realized by the Yukon as a result of the assumption by the Ta'an Kwäch'än Council of responsibility for programs and services, taking into account efficiency and economy as well as losses in efficiency that result from the Yukon's continuing responsibility for such programs and services; minus

18.1.2 an amount equal to losses in tax revenues resulting from the Ta'an Kwäch'än Council occupying tax room previously occupied by the Yukon, but only if the revenue capacity associated with the tax room previously occupied by the Yukon remains included in the revenue capacity of the Yukon for the purpose of determining the federal fiscal transfer; minus

18.1.3 the monetary value of technical assistance and other contributions in kind provided by the Yukon; as well as

18.1.4 any other factors as Canada and the Yukon may agree,

but in all cases, the Yukon shall continue to have the capacity to provide to Yukon residents the services for which it remains responsible, at a level or quality comparable to those prevailing prior to assumption of responsibility by the Ta'an Kwäch'än Council for the programs and services.

18.2 Any one-time net savings to the Yukon resulting from the assumption of responsibilities by the Ta'an Kwäch'än Council shall be paid by the Yukon to Canada in instalments of an amount and in accordance with a schedule to be agreed upon.

18.3 The calculation of net savings pursuant to 18.0 shall be made solely at the time that the Ta'an Kwäch'än Council initially assumes responsibility for that program or service or part thereof.

18.4 Should there be no fiscal transfer arrangement as contemplated in 18.1 that is in effect at the time, then the Yukon contribution shall be provided for under an agreement to be negotiated by Canada and the Yukon, and shall be based on the stipulations enumerated in 18.1.

**CROSS REFERENCES:**

24.2, 24.2.1

RESPONSIBILITY	ACTIVITIES	TIMING
Yukon, Canada	Calculate Yukon contribution and make financial adjustments in accordance with TKCSGA 18.0 (all).	As the parties agree

**PROJECT:**

Consideration of revenue capacity associated with tax base

**RESPONSIBLE PARTY:**

TKC, Canada

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

19.1 If the Ta'an Kwäch'än Council has access to a tax base, the revenue capacity associated with that tax base may be considered in determining the level of funding to be received pursuant to the Ta'an Kwäch'än Council self-government financial transfer agreement, provided that:

19.1.1 the revenue capacity associated with the tax base will be subject to offset at a ratio of less than 1:1;

19.1.2 any such revenue capacity shall be excluded entirely from such consideration for a period of two years following the date that the Ta'an Kwäch'än Council obtains access to that tax base; and

19.1.3 the tax rate or rates used to measure revenue capacity during a further period beyond the initial two years shall take into account the capability of the Ta'an Kwäch'än Council to exploit that tax base.

**CROSS REFERENCES:**

14.0 (all), 16.3 (all), 16.13

RESPONSIBILITY	ACTIVITIES	TIMING
TKC and Canada	Estimate and agree upon the revenue capacity of the tax base.	Prior to two years following TKC's access to tax base
TKC and Canada	Determine and agree upon the capability of the TKC to exploit that tax base.	As required

**PROJECT:**

Establishment and maintenance of a register of laws

**RESPONSIBLE PARTY:**

TKC

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

21.1 The Ta'an Kwäch'än Council shall maintain at its principal administrative offices a register of all laws enacted by the Ta'an Kwäch'än Council.

**CROSS REFERENCES:**

13.0, 14.1, 21.3, 21.4

RESPONSIBILITY	ACTIVITIES	TIMING
TKC	Establish register of laws.	Upon enactment of the first law
TKC	Maintain laws and amendments in TKC register.	As required

**PROJECT:**

Establishment of a central registry of constitutions and laws

**RESPONSIBLE PARTY:**

TKC, other YFNs

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

21.2 The Ta'an Kwäch'än Council shall enter into negotiations with other Yukon First Nations with a view to concluding an agreement to establish a central registry of constitutions and laws enacted by Yukon First Nations.

**CROSS REFERENCES:**

21.3, 21.4

RESPONSIBILITY	ACTIVITIES	TIMING
TKC, other YFNs	Negotiate to establish central registry.	As the parties agree
TKC, other YFNs	Maintain constitutions, laws and amendments in central registry.	As required

**PROJECT:**

Development of a list of TKC Citizens

**RESPONSIBLE PARTY:**

TKC

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

21.5 The Ta'an Kwäch'än Council shall forward to Government a list of Citizens and any alterations to that list forthwith after they occur.

**CROSS REFERENCES:**

10.1.1

RESPONSIBILITY	ACTIVITIES	TIMING
TKC	Maintain system to record Citizens.	Ongoing
TKC	Provide list to Canada and Yukon.	As soon as practicable following Effective Date
TKC	Provide revised list to Canada and Yukon as alterations occur.	As necessary

**PROJECT:**

Preparation, maintenance and publishing of TKC accounts

**RESPONSIBLE PARTY:**

TKC

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

22.1 The Ta'an Kwäch'än Council shall prepare, maintain and publish its accounts in a manner consistent with the standards generally accepted for governments in Canada.

**CROSS REFERENCES:**

10.1.3

RESPONSIBILITY	ACTIVITIES	TIMING
TKC	Prepare, maintain and publish accounts in a manner consistent with the standards generally accepted for governments in Canada.	As required

**PROJECT:**

Resolution of dispute over the terms of the TKCSGFTA

**RESPONSIBLE PARTY:**

TKC, Canada

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

24.1 If the Ta'an Kwäch'än Council and Canada do not agree to the terms of a self-government financial transfer agreement provided for in 16.o, either may refer the matter to mediation under 26.4.o of the Final Agreement.

24.4 The parties to a dispute described in 24.1 to 24.3 which is not resolved by mediation under 26.6.o of the Final Agreement may agree to refer the dispute to arbitration under 26.7.o of the Final Agreement and the arbitrator shall have the authority provided in 26.7.3 of the Final Agreement to resolve the dispute.

**CROSS REFERENCES:**

16.o (all), 24.2, 24.3, 24.5; TKCFA 26.4.o (all), 26.6.o (all), 26.7.o (all)

RESPONSIBILITY	ACTIVITIES	TIMING
TKC or Canada	At discretion, refer dispute over the terms of the TKCSGFTA to mediation process, under TKCFA 26.4.o.	As necessary
TKC, Canada	Prepare for mediation.	As necessary
TKC, Canada	Participate in mediation process.	As necessary
TKC, Canada	If mediation does not resolve dispute and parties agree, refer dispute to arbitration under TKCFA 26.7.o.	As necessary
TKC, Canada	Prepare for arbitration.	As necessary
TKC, Canada	Participate in arbitration process.	As necessary

**PROJECT:**

Resolution of dispute in program or service transfer negotiations, or over contributions of the Yukon

**RESPONSIBLE PARTY:**

TKC, Canada, Yukon

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

24.2 If the Ta’an Kwäch’än Council, Canada, or the Yukon do not agree:

24.2.1 to the calculation of the contribution of the Yukon provided for in 18.1; or,

24.2.2 in the negotiations for the transfer of programs or services provided for in 17.o,

any of the Parties may refer the matter to mediation under 26.4.o of the Final Agreement.

24.4 The parties to a dispute described in 24.1 to 24.3 which is not resolved by mediation under 26.6.o of the Final Agreement may agree to refer the dispute to arbitration under 26.7.o of the Final Agreement and the arbitrator shall have the authority provided in 26.7.3 of the Final Agreement to resolve the dispute.

**CROSS REFERENCES:**

17.0 (all), 18.0 (all), 24.1, 24.3, 24.5; TKCFA 26.4.0 (all), 26.6.0 (all), 26.7.0 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
TKC and/or Canada and/or Yukon	At discretion of any of the Parties, refer dispute regarding program or service transfer negotiations or contributions of the Yukon to mediation process under TKCFA 26.4.0.	As necessary
The parties to the dispute	Prepare for mediation.	As necessary
The parties to the dispute	Participate in mediation processes.	As necessary
The parties to the dispute	If mediation does not resolve dispute and parties agree, refer dispute to arbitration under TKCFA 26.7.0.	As necessary
The parties to the dispute	Prepare for arbitration.	As necessary
The parties to the dispute	Participate in arbitration process.	As necessary

**PROJECT:**

Resolution of dispute not covered by TKCSGA 24.1 or 24.2

**RESPONSIBLE PARTY:**

TKC, Canada, Yukon

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

24.3 Except as provided elsewhere in this Agreement, a dispute respecting this Agreement among the Ta'an Kwäch'än Council, Canada or the Yukon may be referred to mediation under 26.4.0 of the Final Agreement upon agreement of the parties to the dispute.

24.4 The parties to a dispute described in 24.1 to 24.3 which is not resolved by mediation under 26.6.0 of the Final Agreement may agree to refer the dispute to arbitration under 26.7.0 of the Final Agreement and the arbitrator shall have the authority provided in 26.7.3 of the Final Agreement to resolve the dispute.



**CROSS REFERENCES:**

24.1, 24.2, 24.5; TKCFA 26.4.o (all), 26.6.o (all), 26.7.o (all)

RESPONSIBILITY	ACTIVITIES	TIMING
The parties to the dispute	If the parties to the dispute agree, refer dispute to mediation process under TKCFA 26.4.o.	As necessary
The parties to the dispute	Prepare for mediation.	As necessary
The parties to the dispute	Participate in mediation process.	As necessary
The parties to the dispute	If mediation does not resolve dispute and the parties to the dispute agree, refer dispute to arbitration under TKCFA 26.7.o.	As necessary
The parties to the dispute	Prepare for arbitration.	As necessary
The parties to the dispute	Participate in arbitration process.	As necessary

**PROJECT:**

Dispute resolution with respect to compatible land use

**RESPONSIBLE PARTY:**

TKC, Yukon

**PARTICIPANT / LIAISON:**

Municipality

**REFERENCED CLAUSES:**

25.1 In respect of the Settlement Land described in column 2 of Appendix A and adjacent Non-Settlement Land:

25.1.1 the Ta'an Kwäch'än Council and the Yukon or a municipality within the Traditional Territory may establish a joint planning structure:

25.1.1.1 to develop or recommend amendments to a territorial, municipal or Ta'an Kwäch'än Council community plan or area development land use plan; or,

25.1.1.2 to carry out other activities to promote compatible land use;

25.1.2 where a proposed land use of Non-Settlement Land may have significant impact on the use of adjacent Settlement Land, the Yukon or the affected municipality, as the case may be, shall Consult with the Ta'an Kwäch'än Council for the purpose of resolving an actual or potential incompatibility in land use of the Non-Settlement Land and adjacent Settlement Land;

25.1.3 where a proposed use of Settlement Land may have a significant impact on the use of adjacent Non-Settlement Land, the Ta'an Kwäch'än Council shall Consult with the Yukon or the affected municipality as the case

may be, for the purpose of resolving an actual or potential incompatibility in land use of the Settlement Land and adjacent Non-Settlement Land;

25.1.4 in matters not subject to the development assessment process referred to in Chapter 12 of the Final Agreement, unless otherwise agreed by the Ta'an Kwäch'än Council and either the Yukon or the affected municipality, as the case may be:

25.1.4.1 a proposed land use of Non-Settlement Land shall not have a significant adverse impact on the peaceful use and enjoyment of adjacent Settlement Land; and

25.1.4.2 a proposed use of Settlement Land shall not have a significant adverse impact on the peaceful use and enjoyment of adjacent Non-Settlement Land.

25.2 Where Consultation pursuant to 25.1.2 or 25.1.3 does not resolve an actual or potential incompatibility in land use, the Ta'an Kwäch'än Council, the Yukon or the affected municipality may refer the matter to dispute resolution pursuant to 26.4.0 of the Final Agreement.

25.2.1 The parties to a dispute referred to dispute resolution pursuant to 25.2 which is not resolved by mediation under 26.6.0 of the Final Agreement may agree to refer the dispute to arbitration under 26.7.0 of the Final Agreement.

25.2.2 An arbitrator appointed to hear a dispute pursuant to 25.2 shall have the authority as set out in 26.7.3 of the Final Agreement and the authority to make recommendations to a party to the dispute to:

25.2.2.1 change or vary an existing or proposed land use;

25.2.2.2 modify a land use plan or area development regulation; and

25.2.2.3 prepare a new zoning by-law or amend an existing zoning by-law.

25.2.3 In making a recommendation in respect of a dispute referred to in 25.2, the arbitrator shall not give any more weight to the fact that a territorial, municipal or Ta'an Kwäch'än Council community or area development land use plan which one party has not had an opportunity to participate in developing, is completed than to any other factor to be taken into consideration.

**CROSS REFERENCES:**

25.3; TKCFA Chapter 12, 26.4.0 (all), 26.6.0 (all), 26.7.0 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
TKC, Yukon and/or municipality as appropriate	If parties agree, establish a joint planning structure.	As necessary
TKC, Yukon or municipality as appropriate	Notify other party where a proposed land use may have a significant impact on adjacent use. Provide details.	As necessary

RESPONSIBILITY	ACTIVITIES	TIMING
TKC, Yukon or municipality as appropriate	Prepare and present views.	Within a reasonable time period as indicated by proposing party
TKC, Yukon or municipality as appropriate	Provide full and fair consideration of views.	After views presented
TKC, Yukon or municipality as appropriate	In matters not subject to development assessment process referred to in TKCFA Chapter 12, and if agreed by the parties, revise proposed land use.	Following agreement
TKC, Yukon or municipality as appropriate	If Consultation does not resolve actual or potential incompatibility in land use, at discretion refer dispute to dispute resolution pursuant to TKCFA 26.4.o.	As necessary
TKC, Yukon or municipality as appropriate	Prepare and participate in mediation.	As necessary
TKC, Yukon or municipality as appropriate	If dispute not resolved by mediation and if the parties agree, prepare and participate in arbitration.	As necessary
TKC, Yukon or municipality as appropriate	If an order is made by an arbitrator pursuant to TKCFA 26.7.3, implement the terms of the order.	As required
TKC, Yukon or municipality as appropriate	If recommendations are made by an arbitrator pursuant to 25.2.2, consider recommendations.	As necessary

**PROJECT:**

Agreements to provide for municipal or local government services, joint planning and zoning, and the exercise of Self-Government powers pursuant to 28.o

**RESPONSIBLE PARTY:**

TKC, other YFN, Government or municipality

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

26.1 The Ta'an Kwäch'än Council may enter into agreements with another Yukon First Nation, a municipality, or Government, to provide for such matters as municipal or local government services, joint planning, zoning, or other land use control.

**CROSS REFERENCES:**

26.2 (all), 28.1

RESPONSIBILITY	ACTIVITIES	TIMING
TKC, other YFN, Government or municipality	At discretion, identify need for agreements to provide for such matters as municipal or local government services, joint planning and zoning, or other land use control and the power of the Ta'an Kwäch'än Council to enact laws in relation to the matters described in Part 1 of TKCFA Appendix B in respect of the Settlement Land described in Parts 2 and 3 of that Appendix.	As necessary
TKC, other YFN, Government or municipality	If parties agree, negotiate agreement(s) in accordance with TKCSGA 26.2.	As agreed
TKC, other YFN, Government or municipality	Implement agreement(s).	In accordance with agreement(s)

**PLANNING ASSUMPTIONS**

1. It is acknowledged that long term agreements provide stability and allow for multi-year operational planning. It is acknowledged that the parties' ability to enter into long term arrangements may be subject to limitations.

**PROJECT:**

Establishment of common administrative and planning structures

**RESPONSIBLE PARTY:**

TKC, Government

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

27.1 The Ta'an Kwäch'än Council and Government may agree to develop a process for consulting affected residents regarding the establishment of common administrative and planning structures for part or all of the Traditional Territory.

27.2 Where affected residents have been consulted through a process developed pursuant to 27.1 and the Ta'an Kwäch'än Council or Government is satisfied that affected residents support the establishment of a common administrative and planning structure, the Ta'an Kwäch'än Council or Government, as the case may be, may request the other party to enter into negotiations respecting the establishment of a common administrative and planning structure.

27.3 In the negotiations referred to in 27.2, the Ta'an Kwäch'än Council and Government may agree to establish a common administrative and planning structure within part or all of the Traditional Territory.

27.4 A common administrative and planning structure established pursuant to 27.3 shall:

27.4.1 remain under the control of all residents of the Traditional Territory or any agreed upon portion of the Traditional Territory; and

27.4.2 include direct representation by the Ta'an Kwäch'än Council.

27.5 The Ta'an Kwäch'än Council and Government may agree to delegate responsibilities to a common administrative and planning structure established pursuant to 27.3.

27.6 An agreement pursuant to 27.3 to establish a common administrative and planning structure may include provisions respecting:

27.6.1 the detailed powers and responsibilities of the common administrative and planning structure;

27.6.2 the exact manner by which the common administrative and planning structure shall be created;

27.6.3 a process to ensure that the common administrative and planning structure is accountable to all residents of the Traditional Territory or to all residents in any agreed upon portion of the Traditional Territory;

27.6.4 the manner in which the representatives to a common administrative and planning structure shall be selected or elected;

27.6.5 a detailed implementation plan;

27.6.6 financial and cost-sharing arrangements; and

27.6.7 such other matters as the Ta'an Kwäch'än Council and Government may agree.

**CROSS REFERENCES:**

12.1 (all), 12.2 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
TKC, Government	If the parties agree, develop a process for consulting affected residents regarding the establishment of common administrative and planning structures.	As necessary
TKC or Government	Where one party is satisfied that affected residents support the establishment of a common administrative and planning	After consultation

RESPONSIBILITY	ACTIVITIES	TIMING
	structure, at discretion, request that the other party enter into negotiations.	
TKC, Government	If the parties agree to enter negotiations, prepare work plan identifying time lines and resources for negotiations.	Within 60 days after request, or as soon thereafter as the parties agree is reasonable
Canada	Provide funding as agreed to in the work plan.	Within 60 days of work plan completion, or as soon thereafter as the parties agree is reasonable
TKC, Government	Negotiate common administrative and planning structures pursuant to TKCSGA 27.0.	In accordance with the work plan

#### PLANNING ASSUMPTIONS

1. Pursuant to 3.6 of the TKCSGA Plan, Canada shall provide a negotiated level of funding for the participation of the TKC in negotiations respecting common administrative and planning structures. This funding shall be set out in a budget identified in the work plan negotiated with Canada prior to the negotiations.

#### PROJECT:

Enactment of Laws in relation to the matters described in Part 2 of Appendix B and in respect of the Settlement Land described in Part 1 of Appendix B

#### RESPONSIBLE PARTY:

TKC

#### PARTICIPANT / LIAISON:

City of Whitehorse, Government

#### REFERENCED CLAUSES:

28.1 In respect of the Settlement Land described in Part 1 of Appendix B, the Ta'an Kwäch'än Council shall not exercise its powers to enact laws in relation to the matters described in Part 2 of Appendix B, unless otherwise agreed by the Ta'an Kwäch'än Council and Government or the City of Whitehorse, whichever has responsibility for the matter in question.

#### CROSS REFERENCES:

13.0 (all), 26.0 (all); Parts 1 and 2 of TKCFA Appendix B

RESPONSIBILITY	ACTIVITIES	TIMING
TKC	In determining whether to exercise its powers to enact laws, consider whether the laws are in relation to the matters described in Part 2 of TKCFA Appendix B and in respect of the Settlement Land described in Part 1 of that Appendix.	As required
TKC	Where the laws are in relation to the matters described in Part 2 of TKCFA Appendix B and are in respect of the Settlement Land described in Part 1 of that Appendix, notify the City of Whitehorse or Government, whichever has responsibility for the matter in question.  Provide sufficient detail.	As required.
TKC, Government or City of Whitehorse	Negotiate agreement regarding the exercise of TKC powers to enact laws in relation to the matters described in Part 2 of TKCFA Appendix B and the laws are in respect of the Settlement Land described in Part 1 of that Appendix.	As required

**PROJECT:**

Disposition of the Laberge Reserve and any rights or interests therein

**RESPONSIBLE PARTY:**

TKC

**PARTICIPANT / LIAISON:**

None identified

**REFERENCED CLAUSES:**

29.10 Subject to 29.4, the Ta'an Kwäch'än Council shall have full power to dispose of the Laberge Reserve and any rights or interests therein, but shall not do so except in accordance with a procedure established in the Constitution.

**CROSS REFERENCES:**

29.4, 29.11

RESPONSIBILITY	ACTIVITIES	TIMING
TKC	Dispose of Laberge Reserve and any rights or interests therein in accordance with a procedure established in the Constitution.	As necessary
TKC	Notify Canada and Yukon that there has been a disposition of Laberge Reserve and any rights or interests therein.	As practicable

## **ANNEX B – COORDINATION OF TKCFA AND TKCSGA IMPLEMENTATION**

### **GENERAL REQUIREMENTS**

1. TKCFA 28.3.2.6 requires the Implementation Plan to specify means for coordination of the implementation of the TKCFA and TKCSGA.
2. TKCSGA 23.1 specifies coordination of the TKCFA and TKCSGA Implementation Plans to the extent practicable.

### **RESPONSIBILITIES**

3. The TKC government and its administrative structure, as established through the TKC constitution adopted under the TKCSGA, shall be recognized as the agency responsible for the implementation, on behalf of the TKC, of both agreements.
4. Canada and Yukon each agree that, to the extent practicable, consistent processes, practices and interpretations shall be utilized in the implementation of both the TKCFA and TKCSGA, when dealing with the TKC. Further, should any conflict arise within either government in this regard, it shall be resolved internally and the TKC shall not be required to deal with such conflicts.

### **SPECIFIC AREAS OF IMPLEMENTATION COORDINATION**

5. All funds flowing to the TKC for implementation shall be transferred to the TKC through the self government financial transfer agreement process described in TKCSGA 16.o (all).
6. The Dispute Resolution process of TKCFA Chapter 26 shall be used to resolve all TKCSGA disputes as described in TKCSGA 24.o (all).
7. The TKCFA Plan general review process described in paragraph 6.1 of the TKCFA Plan and in TKCSGA 6.6.3 and 6.6.4 may be carried out simultaneously and in a coordinated fashion. Further, these reviews may be timed in such a way as to provide input to the negotiations to a new TKCSGFTA as specified by TKCSGA 16.3.6 and 16.13.
8. The information strategy carried out pursuant to the TKCFA Plan (Annex C) shall consider the TKCFA, the TKCFA Plan, TKCSGA and the TKCSGA Plan.
9. The training needs for the TKC shall be integrated into a single plan which will take into account the training requirements of the TKCFA, the TKCFA Plan, TKCSGA and the TKCSGA Plan.

### **OTHER POTENTIAL AREAS REQUIRING COORDINATION**

10. While cross references between agreements have been provided on appropriate activity sheets, there are some implicit areas which may require coordination as well. To further specify these areas, the following table has been provided.

### **POTENTIAL AREAS REQUIRING IMPLEMENTATION COORDINATION**

(may include but are not limited to:)



REFERENCED CLAUSE		AREA OF CONCERN Consistent application
TKCFA Definitions	TKCFA Definitions	
2.0	3.0	Rights of citizens and beneficiaries as Yukon Indian People
2.3.6	21.1	TKCFA amendments published in TKC law register
2.7.1	16.4.2	Disclosure of information
2.11.4.1	Self-Government Legislation	Legal entity
5.0	25.0	Compatible land use regarding Appendix A Settlement Lands and adjacent Non-Settlement Lands
5.0	28.0	TKC laws on Part 2, Appendix B Settlement Lands
19.0	16.8	TKCSGFTA calculation regarding compensation
20.4	15.2, 15.3.5	Tax status of settlement corporations
20.6	14.1.2	Income tax
21.2.4	14.4	Property Taxes
21.2.4, 21.3, 21.4	26.0	Local government services
24.10.1	5.2	Amendment of Self-Government Legislation
TKCFA	8.2.1, 8.3	Inconsistency and conflict

Date modified:

2012-05-23