Notice to all Dél̨nę First Nation (DFN) Citizens
Dél̨nę Got'ı̨nę Government Final Self-Government Agreement Amendment
July 07, 2025

The Dél̨nę Got'ı̨nę Government has approved an amendment to the Final Self-Government Agreement (DFSGA) to read:

> 22.5.1 Section 87 of the *Indian Act* (Canada) applies to a DFN Citizen who is an Indian and only for so long as section 87 of the *Indian Act* (Canada) itself remains in force.

This means that once the above amendment is effective, Status Indians who are DFN Citizens, will not have to pay income tax if earned on an Indian Reserve in Canada. Status Indians who are DFN Citizens do not have to pay the GST (or Goods and Service Tax) on purchases made on an Indian Reserve in Canada.

Section 87 of the *Indian Act* was scheduled to no longer apply to DFN Citizens who are Status Indians as of October 01, 2024 for transaction taxes (GST), and for income taxes if earned on reserve as of January 01, 2029. While the amendment was approved in August 2024, the amendment will only come into effect once both the Government of Canada and the Government of the Northwest Territories approve the amendments.

Due to a federal policy change announced in March 2023, the DFSGA amendment above was made with approval by DFN Citizens in accordance with the Dél̨nę Got'ı̨nę ʔeʔadó (Constitution).

This notice will be updated once the Government of Canada and the Government of the Northwest Territories approve the amendment and it becomes effective.