



Did You Know?

National Indigenous History Month 2021

Did You Know? is a series run by the University of Waterloo Indigenous Initiatives Office for the duration of Indigenous History Month 2021. “Did You Know” posts were uploaded weekly on Mondays and Wednesdays, featuring information on various topics pertaining to Indigenous histories in Canada. Please share this resource widely.

THE TRUTH ABOUT TAXES



Most Indigenous People pay Canadian taxes. Although federal tax exemptions for Indigenous People have existed at least since the consolidation of the [Indian Act in 1876](#), they only apply in [very specific and limited conditions](#).

Under sections [87 and 90 of the Indian Act](#), Status Indians are exempt from paying federal and provincial taxes on their personal and real property that is on a reserve. Since income is considered personal property, Status Indians who work on a reserve do not pay federal or provincial taxes on their employment income. However, income earned by Status Indians off-reserve is taxable.

Métis and Inuit, on the other hand, do not qualify for this exemption.



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Disclaimer: The [Canada Revenue Agency](#) recognizes that many Indigenous People in Canada prefer not to describe as Indians. The term Indian is used in this context solely because it has legal meaning in the Indian Act.

Please note that this post was not written by tax experts. If you have any specific questions about Indian taxation, please contact the Canada Revenue Agency or a qualified accountant who is familiar with Indian taxation.

Find more resources by browsing the [Indigenous History Month resources webpage](#).