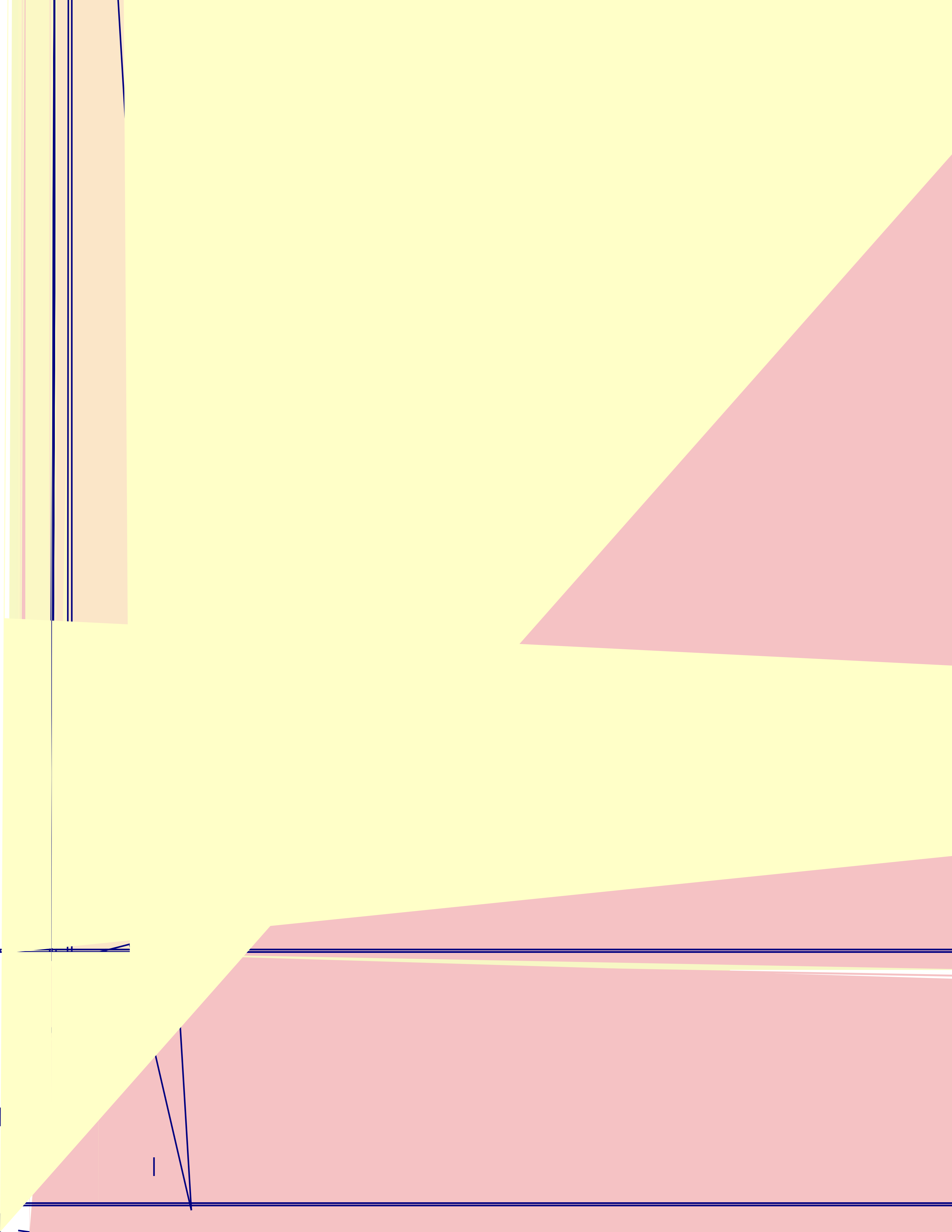

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Disclaimer

Overview

Figure 1. Fixed Capital Investment (share by government)

Figure 2. The figure illustrates the average net revenue produced per worker by an average mine during its development and then operations phases.

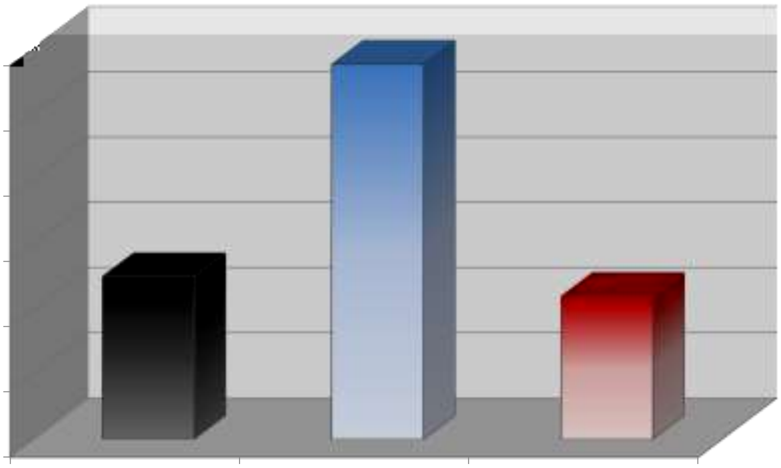
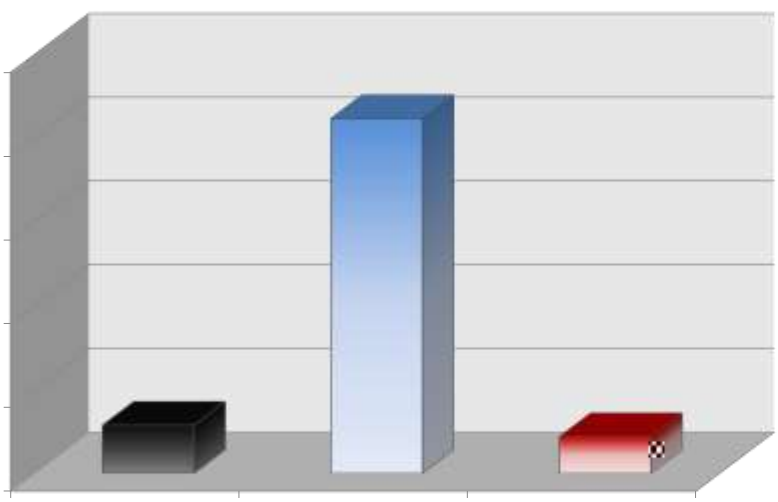


Figure 3. The figure shows the average net fiscal contribution per worker of a pipeline project during its construction and then operating phase.



2. First Nations need a fiscal stake in resource investment

Figure 4. Taxes collected over the life of a typical mine

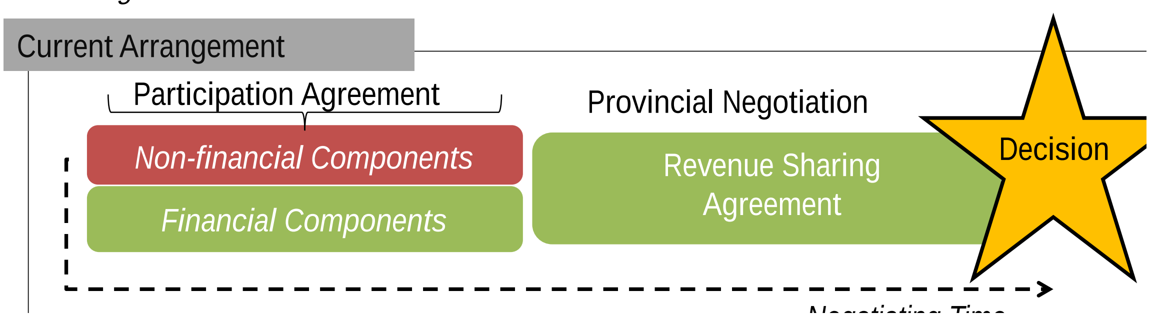
3. The limitations of royalty sharing

4. The limitations of revenue agreements

3. The ART would improve the investment facilitation process

The Current Process

The timeline of a typical agreement under the revenue sharing approach to Aboriginal title.



b. Reduces the administrative burden on First Nations

c. Reduces the cost and complexity of negotiations

d. Creates greater transparency

4. Politically reliable revenues for First Nations

5. Economically reliable revenues for First Nations.

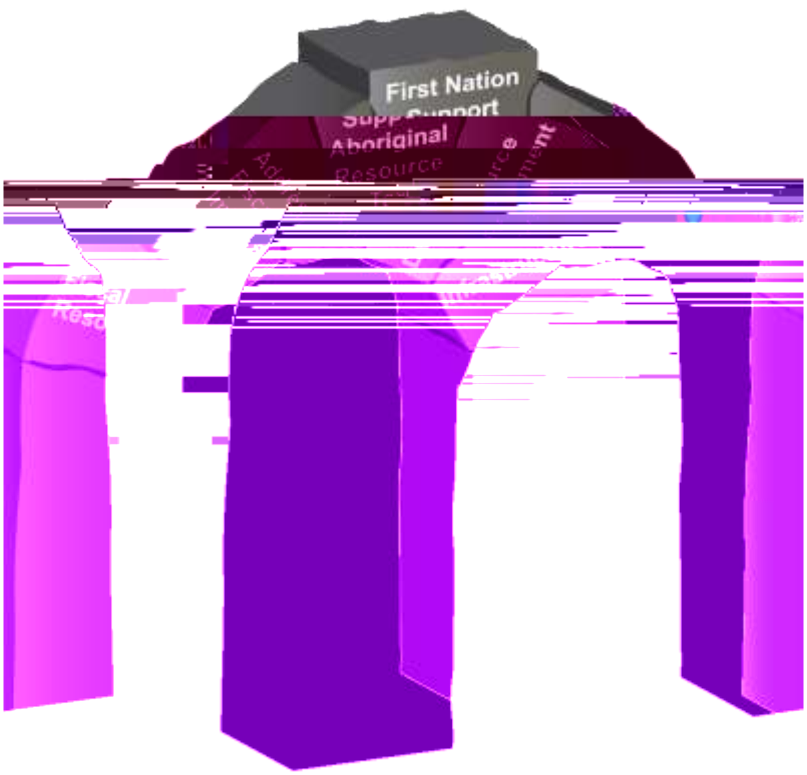


Figure 5. Creating a fiscal stake for First Nations in resource projects on their territory is a key to solving Canada's productivity challenge.

Recommendations

The Federal Track

Mining Revenues Methodology

Corporate Income Tax

Personal Income Tax

Sales Tax

Mineral Tax

Closing the Institutional Gap - The Role of the First Nations Tax Commission (FNTC