

***CARCROSS/TAGISH FIRST NATION
SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN***

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SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN**

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**IMPLEMENTATION PLAN
FOR THE
CARCROSS/TAGISH FIRST NATION
SELF-GOVERNMENT AGREEMENT**

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 Carcross/Tagish First Nation, as represented by the Khà Shâde Hêni (hereinafter called “CTFN”);

AND:

The Government of the Yukon, as represented by the Government Leader (hereinafter called “Yukon”);

(hereinafter called the “Parties”).

WHEREAS:

The Parties signed the Carcross/Tagish First Nation Self-Government Agreement (hereinafter called the “CTFNSGA”) on the 22nd day of October, 2005;

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

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

NOW THEREFORE, the Parties agree as follows:

1.0 Interpretation of the CTFNSGA Plan

- 1.1 No provision of the CTFNSGA Plan shall be considered an amendment to, modification of, or derogation from the provisions of the CTFNSGA.
- 1.2 The CTFNSGA Plan shall be interpreted so as to promote the implementation of the provisions of the CTFNSGA and to avoid inconsistency or conflict with the provisions of the CTFNSGA.

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- 1.3 Where there is any inconsistency or conflict between the provisions of the CTFNSGA Plan and the provisions of the CTFNSGA, the provisions of the CTFNSGA shall prevail to the extent of the inconsistency or conflict.
- 1.4 Unless the context otherwise requires, capitalized words and phrases in the CTFNSGA Plan shall have the meanings assigned in the CTFNSGA.

2.0 Legal status of the CTFNSGA Plan

- 2.1 The CTFNSGA 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 CTFNSGA;
 - 2.2.2 Annex B: Co-ordination of CTFNSGA and Carcross/Tagish First Nation Final Agreement (hereinafter called the “CTFNFA”) implementation;

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

3.0 Implementation Funding

- 3.1 Subject to any amendment of the CTFNSGA Plan by the Parties, Canada shall make financial payments to the CTFN for the implementation of the CTFNSGA as follows:
 - 3.1.1 **\$143,839** (2002 constant dollars) per annum for on-going implementation activities;
 - 3.1.2 **\$119,674** (2002 constant dollars) per annum for a ten year period for supplementary implementation activities; and
 - 3.1.3 **\$235,896** (2002 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 2002 constant dollars to their Initial-Year Value using the Annual Price Adjustor as defined in Annex A, 1.0 of the Carcross/Tagish First Nation Self-Government Financial Transfer Agreement (hereinafter called the “CTFNSGFTA”) dated the 22nd day of October, 2005.
- 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 CTFNSGFTA 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 CTFNSGFTA.

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- 3.4 The payment referred to in 3.1.3 above shall be made as a lump sum payment, by a transfer agreement other than the CTFNSGFTA, as an unconditional grant as soon as practicable after the CTFNSGA 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 CTFNSGA to provide funding to the CTFN 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 CTFNSGFTA; 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 CTFN in the negotiations contemplated by 13.5.2, 13.6.1, 14.5, 14.6, 14.8, 17.1 and 27.0 of the CTFNSGA.
- 3.6.1 In addition to the notification and negotiation process provided for in 17.0 of the CTFNSGA, in the first year in which the CTFNSGA is in effect, the CTFN may provide notice, within 90 days of the Effective Date of the CTFNSGA, that it wishes to initiate the negotiation for the assumption of responsibility by the CTFN for the management, administration and delivery of any program or service, in the same manner as provided for in 17.0 of the CTFNSGA.

4.0 Implementation of CTFNSGA Plan Review

- 4.1 The representatives appointed pursuant to section 5.1 of the CTFNFA Implementation Plan shall also work toward resolving any issue which may arise in relation to the implementation of the CTFNSGA Plan.
- 4.2 Pursuant to 6.6 of the CTFNSGA the Parties shall complete a review of the CTFNSGA Plan, Annex A and Annex B within ten years of the Effective Date of the CTFNSGA unless the Parties agree otherwise.

5.0 Amendment

- 5.1 The Parties shall determine whether to amend the CTFNSGA 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 CTFNSGA Plan, Annex A or Annex B at any time, and any amendment thereto shall be made in writing by the Parties.

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6.0 Effective Date of the CTFNSGA Plan

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

7.0 Signing of the CTFNSGA Plan

7.1 The CTFNSGA 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 CTFNSGA Plan shall be deemed to be the date on which the last party signs.

**CARCROSS/TAGISH FIRST NATION
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SIGNED at Carcross, Yukon, this 22nd day of October, 2005.

The Carcross/Tagish First Nation:

Witnesses:

Mark Wedge - Khà Shâde Héni

Beverly Sembsmoen

Elders Council

Elders Council

Daklaweidi

Deisheetaan

Gaanaxtedi

Ishkahittaan

Kookhittaan

Yan Yeidi

**CARCROSS/TAGISH FIRST NATION
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SIGNED at Carcross, Yukon, this 22nd day of October, 2005.

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

Witnesses:

The Honourable Andy Scott
Minister of Indian Affairs
and Northern Development

The Honourable Larry Bagnell
Member of Parliament for Yukon

Gary Hall

Alexandre Martel

SIGNED at Carcross, Yukon, this 22nd day of October, 2005.

The Government of Yukon:

Witnesses:

The Honourable Dennis Fentie
Government Leader of the Yukon

Skeeter Miller-Wright

Bonnie Hurlock

CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN

ANNEX A – ACTIVITY SHEETS

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

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 CTFNSGA to be addressed prior to the Effective Date or in the negotiation or ratification of the CTFNSGA.

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

In the CTFNSGA Annex A – Activity Sheets and Annex B – Coordination of the CTFNFA and CTFNSGA Implementation, the following acronyms and references have been used:

Canada	Her Majesty in Right of Canada
Parties	Canada, CTFN and Yukon
CTFN	Carcross/Tagish First Nation
CTFNFA	Carcross/Tagish First Nation Final Agreement
CTFNFA Plan	CTFNFA Implementation Plan
CTFNSGFTA	Self-Government Financial Transfer Agreement between Canada and CTFN
CTFNSGA	Carcross/Tagish First Nation Self-Government Agreement
CTFNSGA Plan	CTFNSGA Implementation Plan
YFN	Yukon First Nation
Yukon	Government of the Yukon

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Consultation on amendments or repeal of Self-Government Legislation	
RESPONSIBLE PARTY:	CTFN, Government	
PARTICIPANT / LIAISON:	None identified	
REFERENCED CLAUSES:	5.2	Government shall Consult with the Carcross/Tagish First Nation during the drafting of any amendment to or repeal of Self-Government Legislation which affects the Carcross/Tagish First Nation.
CROSS REFERENCES:	7.4	

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

PLANNING ASSUMPTION

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

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	CTFNNSGA amendment	
RESPONSIBLE PARTY:	Canada, Yukon, CTFN	
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	the Carcross/Tagish First Nation, by the Council, subject to any limitations imposed on the Council pursuant to the Constitution;
	(a)	The Carcross/Tagish First Nation shall provide Government with a certificate certifying that an amendment has been approved by the Carcross/Tagish First Nation in accordance with 6.2.1 and all persons shall be entitled to rely on that certificate as conclusive evidence of compliance with 6.2.1;
	6.2.2	Canada, by the Governor in Council; and
	6.2.3	the Yukon, by the Commissioner in Executive Council.
CROSS REFERENCES:	6.3, 6.4, 6.6, 6.7 (all), 7.3	

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

PLANNING ASSUMPTION

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

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Amending the CTFNSGA to incorporate more favourable provisions
RESPONSIBLE PARTY:	CTFN, Canada, Yukon
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	<p>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 Carcross/Tagish First Nation, shall negotiate with the Carcross/Tagish First Nation with a view to amending this Agreement to incorporate provisions no less favourable than those in the other self-government agreement.</p> <p>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.</p> <p>6.5 In any dispute arising pursuant to 6.3 an arbitrator shall have the authority set out in 26.7.3 of the Final Agreement.</p> <p>6.6 The Parties shall make amendments to this Agreement which are required to give effect to orders or decisions of an arbitrator pursuant to 6.5.</p>
CROSS REFERENCES:	6.1, 6.2, 24.3; CTFNFA 26.3.0 (all), 26.7.3

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

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Review of CTFNSGA within ten years of the Effective Date
RESPONSIBLE PARTY:	CTFN, Canada, Yukon
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	<p>6.7 Unless the Parties otherwise agree, the Parties shall review this Agreement within ten years of the Effective Date for the purpose of determining whether:</p> <p style="margin-left: 40px;">6.7.1 other self-government agreements in Canada have more effectively incorporated self-government provisions respecting any matters considered in this Agreement;</p> <p style="margin-left: 40px;">6.7.2 other self-government agreements in Canada have more effectively incorporated implementation or financial transfer agreements;</p> <p style="margin-left: 40px;">6.7.3 this Agreement has been implemented in accordance with the implementation plan;</p> <p style="margin-left: 40px;">6.7.4 the negotiated transfer of programs, responsibilities and resources pursuant to this Agreement has been successful; and</p> <p style="margin-left: 40px;">6.7.5 this Agreement should be amended in accordance with 6.1 and 6.2 to reflect the outcome of the review.</p>
CROSS REFERENCES:	6.1, 6.2 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
CTFN, 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
CTFN, Canada and Yukon	Conduct the review, and identify appropriate action.	In accordance with the work plan
CTFN, Canada and Yukon	Undertake appropriate action which may include amending the CTFNSGA in accordance with CTFNSGA 6.1 and 6.2.	As necessary

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PLANNING ASSUMPTIONS

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

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
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PROJECT:	Amendment of an invalid provision of the CTFNSGA
RESPONSIBLE PARTY:	CTFN, 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
CTFN, Canada and Yukon	If a court of competent jurisdiction finds a provision of the CTFNSGA to be invalid, make best efforts to amend the CTFNSGA to remedy the invalidity or replace the invalid provision.	As required
CTFN, Canada and Yukon	If the parties agree to amend the CTFNSGA, initiate amendment process in accordance with CTFNSGA 6.1 and 6.2.	As soon as practicable
CTFN	Inform Citizens of amendment.	As soon as practicable following the amendment

PLANNING ASSUMPTION

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

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
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PROJECT:	Amendment of an invalid provision of the Self-Government Legislation
RESPONSIBLE PARTY:	Government
PARTICIPANT / LIAISON:	CTFN
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 efforts to amend the Self-Government Legislation to remedy the invalidity or replace the invalid provision.	As required
Government	If Government intends to amend the Self-Government Legislation or replace the invalid provision, notify CTFN of any amendment which affects the CTFN.	During the drafting of the amendments
CTFN	Prepare and present views to Government.	Within a reasonable time as indicated by Government
Government	Provide full and fair consideration to views presented by the CTFN. Notify CTFN of outcome.	Within a reasonable time following receipt of CTFN views
CTFN	Inform Citizens of amendment.	As soon as practicable following amendment

PLANNING ASSUMPTION

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.

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PROJECT:	Conflict of laws issues
RESPONSIBLE PARTY:	CTFN, other YFN, Government
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	<p>8.4 Common law conflict of laws principles shall apply where a conflict of laws issue arises unless:</p> <p style="margin-left: 40px;">8.4.1 in the case of a conflict of laws issue arising between a law enacted by the Carcross/Tagish First Nation and a law enacted by another Yukon First Nation, the Carcross/Tagish First Nation and the other Yukon First Nation have otherwise agreed; or</p> <p style="margin-left: 40px;">8.4.2 in the case of a conflict of laws issue arising between a law enacted by the Carcross/Tagish First Nation and a Law of General Application, the Carcross/Tagish First Nation and Government have otherwise agreed.</p>
CROSS REFERENCES:	13.5 (all)

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

PLANNING ASSUMPTION

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

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PROJECT:	Establishment of governing bodies
RESPONSIBLE PARTY:	CTFN
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	<p>10.1 The Constitution of the Carcross/Tagish First Nation shall, in a manner consistent with this Agreement, provide for:</p> <p style="padding-left: 40px;">10.1.2 the governing bodies of the Carcross/Tagish First Nation and their composition, membership, powers, duties and procedures;</p>
CROSS REFERENCES:	None identified

RESPONSIBILITY	ACTIVITIES	TIMING
CTFN	Establish governing bodies according to the Constitution.	Upon Effective Date or as appropriate
CTFN	<p>Operate CTFN government structures which will attend to functions such as:</p> <ul style="list-style-type: none"> - communications and information; - policy development, monitoring, evaluation, research and advice; - personnel and training; - intergovernmental relations, negotiations and dispute resolution; - legal affairs; - clerical; - financial management and taxation; - supply services; - management capabilities; and, - other functions as may arise from time to time. 	

PLANNING ASSUMPTION

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

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PROJECT: Establishment and implementation of CTFN financial reporting system

RESPONSIBLE PARTY: CTFN

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES: 10.1 The Constitution of the Carcross/Tagish First Nation shall, in a manner consistent with this Agreement, provide for:

10.1.3 a system of reporting, which may include audits, through which the governing bodies of the Carcross/Tagish First Nation shall be financially accountable to its Citizens;

CROSS REFERENCES: 22.1

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

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PROJECT: Challenging the validity of CTFN laws and quashing invalid CTFN laws

RESPONSIBLE PARTY: CTFN

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES: 10.1 The Constitution of the Carcross/Tagish First Nation shall, in a manner consistent with this Agreement, provide for:

10.1.5 challenging the validity of the laws enacted by the Carcross/Tagish First Nation 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
CTFN	Participate in challenges of validity of CTFN laws in accordance with CTFN Constitution.	As necessary
CTFN	If necessary, amend or replace invalid law.	As soon as practicable

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PROJECT: Transfer to CTFN of monies held by Canada for use and benefit of CTFN

RESPONSIBLE PARTY: Canada

PARTICIPANT / LIAISON: CTFN

REFERENCED CLAUSES: 11.2 Any monies held by Canada for the use and benefit of the Indian Act (Canada) Carcross/Tagish First Nations Band shall be transferred to the Carcross/Tagish First Nation as soon as practicable after the Effective Date.

CROSS REFERENCES: None identified

RESPONSIBILITY	ACTIVITIES	TIMING
Canada	Calculate amount to be transferred. Inform CTFN in writing of the amount to be transferred.	Prior to Effective Date
CTFN	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 Carcross/Tagish First Nations Band.	Prior to Effective Date
Canada	Transfer funds to CTFN.	As soon as practicable
CTFN	Provide written receipt for monies transferred.	Following receipt of monies

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
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PROJECT:	Delegation of CTFN powers
RESPONSIBLE PARTY:	CTFN
PARTICIPANT / LIAISON:	Other party as indicated in 12.1.1 through 12.1.4
REFERENCED CLAUSES:	<p>12.1 Any power of the Carcross/Tagish First Nation to enact laws may be delegated by a law of the Carcross/Tagish First Nation to:</p> <ul style="list-style-type: none">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; or12.1.4 the Council for Yukon Indians, <p>to the extent that the delegation is consistent with the Constitution and this Agreement.</p> <p>12.2 Any power of the Carcross/Tagish First Nation other than a power to enact laws may be delegated by a law of the Carcross/Tagish First Nation to:</p> <ul style="list-style-type: none">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 Carcross/Tagish First Nation;12.2.6 a department, agency or official of Government;12.2.7 a public body established by a law of the Carcross/Tagish First Nation;12.2.8 a municipality, school board, local body, or legal entity established by Yukon law; or12.2.9 any legal entity in Canada, <p>to the extent that the delegation is consistent with the Constitution and this Agreement.</p> <p>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.</p>

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IMPLEMENTATION PLAN – ANNEX A**

CROSS REFERENCES: 9.2, 9.2.1, 9.2.5, 26.0 (all), 27.5

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

PLANNING ASSUMPTION

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

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Delegation of powers to CTFN
RESPONSIBLE PARTY:	CTFN
PARTICIPANT / LIAISON:	Any entity that has the authority to delegate its powers (“Delegating Authority”)
REFERENCED CLAUSES:	12.4 The Carcross/Tagish First Nation 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, 9.2.6, 12.1 (all)

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

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Enactment of CTFN laws
RESPONSIBLE PARTY:	CTFN
PARTICIPANT / LIAISON:	Yukon
REFERENCED CLAUSES:	<p>13.1 The Carcross/Tagish First Nation shall have the exclusive power to enact laws in relation to the following matters:</p> <ul style="list-style-type: none">13.1.1 administration of Carcross/Tagish First Nation affairs and operation and internal management of the Carcross/Tagish First Nation;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 rights and benefits are to be controlled by the Carcross/Tagish First Nation; and13.1.3 matters ancillary to the foregoing. <p>13.2 The Carcross/Tagish First Nation shall have the power to enact laws in relation to the following matters in the Yukon:</p> <ul style="list-style-type: none">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 the Tlingit and Tagish 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 Carcross/Tagish First Nation 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;

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- 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 Carcross/Tagish First Nation purposes;
 - 13.2.14 matters necessary to enable the Carcross/Tagish First Nation to fulfill its responsibilities under the Final Agreement or this Agreement; and
 - 13.2.15 matters ancillary to the foregoing.
- 13.3 The Carcross/Tagish First Nation 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 Carcross/Tagish First Nation for Carcross/Tagish First Nation purposes;
 - 13.3.3 use, management, administration and protection of natural resources under the ownership, control or jurisdiction of the Carcross/Tagish First Nation;
 - 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;

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- 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.

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IMPLEMENTATION PLAN – ANNEX A**

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
CTFN	Prepare initial laws.	At discretion, after federal Order in Council ratifying the CTFNSGA
CTFN	Enact initial laws.	After Effective Date
CTFN	Prepare other laws.	As required
CTFN	Enact other laws.	As necessary
CTFN	Provide Yukon with copy of CTFN 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 CTFN.
2. An advance of federal funding for initial laws may be provided to CTFN after the federal Order in Council ratifying the CTFNSGA.

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Exercise of Emergency powers on and off Settlement Lands
RESPONSIBLE PARTY:	CTFN, Canada, Yukon
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	<p>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 Carcross/Tagish First Nation may apply to the Emergency.</p> <p>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 Carcross/Tagish First Nation of the action taken and transfer the matter to the responsible Carcross/Tagish First Nation authority, at which time the authority of the Government to act pursuant to 13.4.1 shall cease.</p> <p>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.</p> <p>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 Carcross/Tagish First Nation may exercise power conferred by laws enacted by the Carcross/Tagish First Nation to relieve the Emergency, notwithstanding that Laws of General Application may apply to the Emergency.</p> <p>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 Carcross/Tagish First Nation to act pursuant to 13.4.4 shall cease.</p> <p>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.</p> <p>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.</p>
CROSS REFERENCES:	9.2, 9.2.1, 9.2.6, 13.2 (all), 13.3 (all), 13.5 (all)

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
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RESPONSIBILITY	ACTIVITIES	TIMING
CTFN 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
CTFN or Canada or Yukon	Having taken action in an Emergency, notify the appropriate authority.	In accordance with arrangements and procedures
CTFN or Canada or Yukon	Transfer the matter to the appropriate authority.	As soon as practicable

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Identification of areas in which laws of CTFN shall prevail over federal Laws of General Application
RESPONSIBLE PARTY:	CTFN, Canada
PARTICIPANT / LIAISON:	Yukon
REFERENCED CLAUSES:	<p>13.5.2 Canada and the Carcross/Tagish First Nation 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 of the Carcross/Tagish First Nation shall prevail over federal Laws of General Application to the extent of any inconsistency or conflict.</p> <p>13.5.2.1 Canada shall Consult with the Yukon prior to concluding the negotiations described in 13.5.2.</p> <p>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.</p>
CROSS REFERENCES:	13.6.0 (all), 17.0 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
CTFN	Research areas in which CTFN laws may prevail over federal Laws of General Application.	Prior to negotiations
CTFN	Notify Canada of desire to initiate negotiations.	At discretion
CTFN, 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
CTFN, Canada	Commence negotiations pursuant to work plan.	As required
Canada	Notify Yukon of proposed agreement or amendment identifying areas where CTFN 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

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IMPLEMENTATION PLAN – ANNEX A**

RESPONSIBILITY	ACTIVITIES	TIMING
Canada, CTFN	Conclude agreement.	As soon as practicable after Consultation with Yukon

PLANNING ASSUMPTION

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

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
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PROJECT:	Consultation with CTFN on a Yukon Law of General Application
RESPONSIBLE PARTY:	Yukon, CTFN
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 Carcross/Tagish First Nation, the Yukon shall Consult with the Carcross/Tagish First Nation 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 CTFN 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 CTFN law notify CTFN of the need to initiate Consultation.	Prior to introduction of the legislation in the Legislative Assembly, allowing reasonable time for Consultation to occur
Yukon, CTFN	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 CTFN is notified about the need to initiate Consultation
Yukon	Provide CTFN with details of proposed Legislation.	As soon as practicable after arrangements and procedures for Consultation have been developed
CTFN	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
Yukon	Provide full and fair consideration to views presented. Notify CTFN of outcome.	After views presented to Yukon
Yukon	At discretion, make any changes to proposed Yukon Law of General Application.	After considering CTFN views

PLANNING ASSUMPTION

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

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Consultation with Yukon on a CTFN law
RESPONSIBLE PARTY:	CTFN, Yukon
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	13.5.5 Where the Carcross/Tagish First Nation reasonably foresees that a law which it intends to enact may have an impact on a Yukon Law of General Application, the Carcross/Tagish First Nation shall Consult with the Yukon before enacting the law.
CROSS REFERENCES:	8.4 (all), 13.5.4

RESPONSIBILITY	ACTIVITIES	TIMING
CTFN	Analyse proposed CTFN law for impact on Yukon Laws of General Application.	Whenever CTFN proposes a law
CTFN	Where proposed CTFN 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 CTFN approval process, allowing reasonable time for Consultation to occur
CTFN, 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
CTFN	Provide Yukon with details of proposed legislation.	As soon as practicable after arrangements and procedures for Consultation have been developed
Yukon	Review proposed CTFN 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
CTFN	Provide full and fair consideration to views presented. Notify Yukon of outcome.	After views presented to CTFN
CTFN	At discretion, make any changes to proposed legislation.	After considering Yukon views

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Consultation prior to making a declaration that a Yukon Law of General Application ceases to apply to the CTFN, its Citizens or Settlement Land
RESPONSIBLE PARTY:	Yukon, CTFN
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	<p>13.5.6 Where the Commissioner in Executive Council is of the opinion that a law enacted by the Carcross/Tagish First Nation 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 Carcross/Tagish First Nation, 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 Carcross/Tagish First Nation, Citizens or Settlement Land.</p> <p>13.5.7 Prior to making a declaration pursuant to 13.5.6:</p> <p style="padding-left: 40px;">13.5.7.1 the Yukon shall Consult with the Carcross/Tagish First Nation and identify solutions, including any amendments to Yukon Legislation, that the Yukon considers would meet the objectives of the Carcross/Tagish First Nation; and</p> <p style="padding-left: 40px;">13.5.7.2 after Consultation pursuant to 13.5.7.1, where the Yukon and the Carcross/Tagish First Nation 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.</p>
CROSS REFERENCES:	13.5.5

RESPONSIBILITY	ACTIVITIES	TIMING
Yukon	Analyse CTFN law for impact on Yukon Laws of General Application.	Following receipt of the CTFN law
Yukon	If the Commissioner in Executive Council is of the opinion that the CTFN law has rendered a Yukon Law of General Application partially inoperative, notify CTFN of the need to initiate Consultation.	As necessary
Yukon, CTFN	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 CTFN is notified about the need to initiate Consultation

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RESPONSIBILITY	ACTIVITIES	TIMING
Yukon	Notify CTFN of its concerns regarding the impact of the CTFN 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
CTFN	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 CTFN.	After views presented to Yukon
Yukon	If Yukon and CTFN agree that the Yukon Law of General Application should be amended, draft and propose amendments to Yukon Legislation.	As necessary
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 CTFN Settlement Land or Citizens, as the case may be.	As necessary
CTFN and Yukon	Notify CTFN 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

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IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Negotiation of administration of justice agreement
RESPONSIBLE PARTY:	CTFN, Canada, Yukon
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	<p>13.6.1 The Parties shall enter into negotiations with a view to concluding an agreement or agreements in respect of the administration of Carcross/Tagish First Nation justice provided for in 13.3.17.</p> <p>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 Carcross/Tagish First Nation, prosecution, corrections, law enforcement, the relation of any Carcross/Tagish First Nation courts to other courts and any other matter related to aboriginal justice to which the Parties agree.</p> <p>13.6.3 Notwithstanding anything in this Agreement, the Carcross/Tagish First Nation 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.</p> <p>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 Khà Shâde Hêni on behalf of the Carcross/Tagish First Nation.</p>
CROSS REFERENCES:	13.3.17, 13.6.4 (all), 13.6.5 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
CTFN	Prepare for negotiation of administration of justice agreement.	Prior to negotiations
CTFN	Notify Canada and Yukon of desire to initiate negotiations.	At discretion
CTFN, 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

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RESPONSIBILITY	ACTIVITY	TIMING
CTFN, 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
CTFN, Yukon, Canada	Negotiate extension to the timing of interim provision.	As necessary

PLANNING ASSUMPTIONS

1. Pursuant to 3.6 of the CTFNSGA Plan, Canada shall provide a negotiated level of funding for the participation of the CTFN 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 CTFNSGA.

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PROJECT:	Interim arrangements for administration of justice
RESPONSIBLE PARTY:	CTFN, Yukon
PARTICIPANT / LIAISON:	Canada
REFERENCED CLAUSES:	<p>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:</p> <p>13.6.4.1 the Carcross/Tagish First Nation shall have the power to establish penalties of:</p> <ul style="list-style-type: none">(a) fines up to \$300,000 for the violation of a law enacted by the Carcross/Tagish First Nation in relation to the use of Settlement Land and of natural resources on Settlement Land or the control or prevention of pollution and the protection of the environment on Settlement Land;(b) fines up to \$5,000 for the violation of any other law enacted by the Carcross/Tagish First Nation; and(c) imprisonment to a maximum of six months for the violation of a law enacted by the Carcross/Tagish First Nation; <p>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 Carcross/Tagish First Nation in accordance with the jurisdiction designated to those courts by Yukon Law except that any offence created under a law enacted by the Carcross/Tagish First Nation shall be within the exclusive original jurisdiction of the Territorial Court of the Yukon;</p> <p>13.6.4.3 any offence created under a law enacted by the Carcross/Tagish First Nation shall be prosecuted as an offence against an enactment pursuant to the <u>Summary Convictions Act</u> (Yukon) by prosecutors appointed by the Yukon; and</p> <p>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 <u>Corrections Act</u> (Yukon).</p>
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

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RESPONSIBILITY	ACTIVITIES	TIMING
CTFN	Research and establish penalties under CTFN law that are consistent with the interim justice provisions as part of lawmaking activity.	As decided by CTFN
CTFN, Yukon, Canada	Develop arrangements and procedures required for co-ordination of activities between Yukon, Canada and CTFN, as appropriate, for interim justice.	Concurrent with development of CTFN laws which create offenses
Yukon	Unless otherwise ordered by a court or agreed to pursuant to CTFNSGA 13.6.5.2, administer justice in accordance with 13.6.4, including, but not limited to, prosecution of offenses under CTFN laws, administering dispositions and enforcing judgements, providing probation and corrections services, and any other activities that may be required.	As required

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IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Enactment of CTFN laws in relation to taxation	
RESPONSIBLE PARTY:	CTFN	
PARTICIPANT / LIAISON:	Government	
REFERENCED CLAUSES:	14.1	The Carcross/Tagish First Nation 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 Carcross/Tagish First Nation 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), 14.6, 20.0 (all), 21.1, 21.2, 21.3, 21.4	

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

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IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Negotiations on coordination of taxation
RESPONSIBLE PARTY:	CTFN, Canada
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	<p>14.3 Canada and the Carcross/Tagish First Nation shall make reasonable efforts to negotiate agreements on:</p> <p style="margin-left: 40px;">14.3.1 the manner in which the power of the Carcross/Tagish First Nation to enact taxation laws under 14.1.2 shall be coordinated with existing tax systems; and</p> <p style="margin-left: 40px;">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.</p>
CROSS REFERENCES:	14.1, 14.1.2, 14.7 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
CTFN	Research taxation.	Prior to negotiations
CTFN	Notify Canada of intent to initiate negotiations.	At discretion
CTFN 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
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
CTFN and Canada	Make reasonable efforts to negotiate taxation agreement.	Pursuant to the work plan.

PLANNING ASSUMPTIONS

1. Pursuant to 3.6 of the CTFNSGA Plan, Canada shall provide a negotiated level of funding for the participation of the CTFN 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. CTFN or Canada will endeavour to inform Yukon of the progress of the negotiations.

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Sharing of tax room in respect of Property Taxes
RESPONSIBLE PARTY:	CTFN, Yukon
PARTICIPANT / LIAISON:	Canada
REFERENCED CLAUSES:	<p>14.4 When the Carcross/Tagish First Nation 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.</p> <p>14.4.1 To the extent that the Carcross/Tagish First Nation imposes property taxation for local purposes, the Yukon shall ensure that Yukon municipalities do not incur any consequential net loss.</p> <p>14.4.2 The Carcross/Tagish First Nation and the Yukon shall enter into negotiations as necessary to provide for the efficient delivery of local services and programs.</p>
CROSS REFERENCES:	14.1, 14.1.1, 14.3, 14.6, 26.0 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
CTFN	Research and develop policies regarding property taxation of interests on Settlement Land.	At discretion
CTFN	Notify Yukon and Canada of desire to initiate negotiations.	At discretion
CTFN, 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, CTFN	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

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PLANNING ASSUMPTIONS

1. Pursuant to 3.6 of the CTFNSGA Plan, Canada shall provide a negotiated level of funding for the participation of the CTFN 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 CTFNSGA.
3. If Yukon and CTFN 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.

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Recommendation of Legislation to provide taxation powers or exemptions
RESPONSIBLE PARTY:	Canada, CTFN
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	<p>14.5 Where, following the ratification date of this Agreement, Parliament enacts Legislation providing:</p> <p style="margin-left: 40px;">14.5.1 taxation powers to an Indian government other than those provided for in this Agreement; or</p> <p style="margin-left: 40px;">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,</p> <p style="margin-left: 40px;">Canada shall, upon the request in writing of the Carcross/Tagish First Nation, recommend Legislation to the appropriate legislative authority to provide the Carcross/Tagish First Nation 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.</p>
CROSS REFERENCES:	None identified

RESPONSIBILITY	ACTIVITIES	TIMING
CTFN	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
CTFN	Make request in writing for Canada to recommend Legislation.	At discretion
Canada	Recommend taxation Legislation to appropriate legislative authority.	After request by CTFN

PLANNING ASSUMPTION

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

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Taxation agreement between Yukon and CTFN
RESPONSIBLE PARTY:	CTFN, Yukon
PARTICIPANT / LIAISON:	Canada
REFERENCED CLAUSES:	14.6 The Yukon Minister of Finance may enter into taxation agreements with the Carcross/Tagish First Nation.
CROSS REFERENCES:	14.4 (all), 26.0 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
Yukon, CTFN	Notify other party of intent to enter into a taxation agreement pursuant to 14.6.	At discretion
CTFN	Research and develop policies regarding property taxation of interests on Settlement Land.	At discretion
CTFN, Yukon, Canada	If CTFN 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, CTFN	Negotiate taxation agreements.	In accordance with the work plan

PLANNING ASSUMPTIONS

1. Pursuant to 3.6 of the CTFNSGA Plan, Canada shall provide a negotiated level of funding for the participation of the CTFN 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 CTFNSGA.

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

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, CTFN
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	<p>14.7.4 the Yukon shall Consult with the Carcross/Tagish First Nation 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;</p> <p>14.7.5 the assessment and taxation regime shall:</p> <p style="padding-left: 40px;">14.7.5.1 take into account the assessment and taxation regimes for similar projects in other jurisdictions in Canada;</p> <p style="padding-left: 40px;">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</p> <p style="padding-left: 40px;">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;</p> <p>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 Carcross/Tagish First Nation or the Yukon to dispute resolution under 26.4.0 of the Final Agreement; and</p> <p>14.7.7 a dispute not resolved pursuant to 26.4.0 may be referred to dispute resolution under 26.7.0 of the Final Agreement upon agreement of the Carcross/Tagish First Nation and the Yukon.</p>
CROSS REFERENCES:	14.7, 14.7.1, 14.7.2, 14.7.3; CTFN FA 26.4.0, 26.7.0

RESPONSIBILITY	ACTIVITIES	TIMING
Yukon	Provide CTFN with details of proposed assessment and taxation regime for the Pipeline, and the apportioning of Yukon Property Tax.	As soon as practicable
CTFN	Review proposal. Prepare and present views.	Within a reasonable time as indicated by Yukon

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

RESPONSIBILITY	ACTIVITIES	TIMING
Yukon	Provide full and fair consideration to views presented.	Within a reasonable time following receipt of CTFN views
Yukon	Establish assessment and taxation regime. Notify CTFN of outcome.	

If dispute arises with respect to the regime established:

Yukon or CTFN	Refer dispute to mediation process under CTFNFA 26.4.0	As necessary.
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If mediation does not resolve dispute:

Yukon and CTFN	Refer dispute to arbitration under CTFNFA 26.7.0	As necessary.
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**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Taxation of CTFN “subsidiaries”
RESPONSIBLE PARTY:	CTFN
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	<p>15.3 No tax shall be payable under the <u>Income Tax Act</u> (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:</p> <p>15.3.1 all the shares and capital of the subsidiary are owned by the Carcross/Tagish First Nation 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;</p> <p>15.3.2 no part of the earnings of the subsidiary are available to any person other than the Carcross/Tagish First Nation 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;</p> <p>15.3.3 all of the real property and all or substantially all of the tangible personal property of the subsidiary is, or is situated on, Settlement Land;</p> <p>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</p> <p>15.3.5 the subsidiary was not a Settlement Corporation established pursuant to Chapter 20 of the Final Agreement.</p>
CROSS REFERENCES:	CTFNFA Chapter 20

RESPONSIBILITY	ACTIVITIES	TIMING
CTFN	Maintain share register.	As required

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

- PROJECT:** Refund of goods and services tax paid by claimant on expenditures relating to self-government activities within Settlement Lands
- RESPONSIBLE PARTY:** The Carcross/Tagish First Nation, or a trust, board, commission or similar body established by the Carcross/Tagish First Nation, or a corporation wholly owned by any such entity or by a combination thereof (“claimant”)
- PARTICIPANT / LIAISON:** Canada (Canada Revenue Agency (“CRA”))
- REFERENCED CLAUSES:**
- 15.7 The Carcross/Tagish First Nation, or a trust, board, commission or similar body established by the Carcross/Tagish First Nation, 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 Settlement 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 an activity, engaged in by the claimant on Settlement Land, the primary purpose of which is to provide goods or services to the Carcross/Tagish First Nation, Citizens, individuals resident on Settlement Land, corporations wholly owned by the Carcross/Tagish First Nation or by Citizens, or such other businesses 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 Canada Revenue Agency within four years after the tax is paid.
- CROSS REFERENCES:** 15.2, 15.10, 15.11, 15.12
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**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

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 <u>Excise Tax Act</u> (Canada), pursuant to 15.7 and 15.8 of CTFNSGA.	As necessary
Canada (CRA)	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 CRA for a refund of tax.	Within four years of paying or remitting the tax
Canada (CRA)	Process application.	As soon as practicable
Canada (CRA)	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 CRA.	As necessary, in accordance with CRA appeal procedures

PLANNING ASSUMPTION

- At the date of the preparation of this document, CRA 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".

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT: Negotiation of terms of a new CTFNSGFTA

RESPONSIBLE PARTY: CTFN, 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 Carcross/Tagish First Nation 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 Carcross/Tagish First Nation.

CROSS REFERENCES: 6.6, 6.6.2, 16.1, 16.15, 16.16, 24.1, 24.4, 24.5; CTFNSGFTA 14.6 and 14.7

RESPONSIBILITY	ACTIVITIES	TIMING
CTFN, Canada	Prepare for and commence negotiations of a new CTFNSGFTA pursuant to the provisions in CTFNSGA 16.0.	At least one year prior to the expiry of the then current CTFNSGFTA, and in sufficient time to complete the negotiation of a subsequent CTFNSGFTA
CTFN, Canada	Attempt to conclude negotiations.	Prior to the expiry of the then current CTFNSGFTA, in accordance with CTFNSGFTA 14.6

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

CTFN, Canada	Continue current CTFNSGFTA for a further two years or for such period as may be agreed by Canada and CTFN.	As necessary, in accordance with CTFNSGFTA 14.7
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**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Negotiation of assumption of responsibilities by CTFN pursuant to 17.1
RESPONSIBLE PARTY:	CTFN, Government
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	<p>17.1 During the term of a self-government financial transfer agreement the Carcross/Tagish First Nation and Government shall negotiate the assumption of responsibility by the Carcross/Tagish First Nation for the management, administration and delivery of any program or service within the jurisdiction of the Carcross/Tagish First Nation, whether or not the Carcross/Tagish First Nation has enacted a law respecting such matter.</p> <p>17.2 The Carcross/Tagish First Nation 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 Carcross/Tagish First Nation for negotiation. The workplan shall identify timelines and resources available for negotiations.</p>
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; CTFNFA 26.4.0 (all); CTFNSGA Plan paragraph 3.6.1

RESPONSIBILITY	ACTIVITIES	TIMING
CTFN	Research areas where CTFN wishes to assume responsibility for the management, administration and delivery of any program or service within the jurisdiction of the CTFN.	At discretion
<u>In the First Year in which the CTFNSGA is in effect:</u>		
CTFN	At discretion, notify Government of priorities for negotiations with respect to the assumption of responsibility for programs or services for that fiscal year.	Within 90 days of Effective Date
CTFN, Government	Prepare work plan identifying time lines and resources for negotiations.	Within 60 days of notification by CTFN
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

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

RESPONSIBILITY	ACTIVITIES	TIMING
CTFN, Government	Negotiate an agreement with respect to the assumption of responsibility for programs or services and prepare implementation plan pursuant to CTFNSGA 17.4.	Pursuant to the work plan
CTFN, Canada	Negotiate funding agreement in accordance with CTFNSGA 17.5 or 17.6.	Pursuant to the work plan
<u>After Effective Date:</u>		
CTFN	Notify Government of priorities for negotiations for next fiscal year.	By March 31 each year
CTFN, Government	Prepare work plan identifying time lines and resources for negotiations.	Within 60 days of notification by CTFN
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
CTFN, Government	Negotiate program or service transfer and prepare implementation plan pursuant to CTFNSGA 17.4.	Pursuant to the work plan
CTFN, Canada	Negotiate funding agreement in accordance with CTFNSGA 17.5 or 17.6.	Pursuant to the work plan

PLANNING ASSUMPTION

1. Pursuant to 3.6 of the CTFNSGA Plan, Canada shall provide a negotiated level of funding for the participation of the CTFN in the negotiations with respect to the assumption of responsibility for programs or services 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.

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Government of Yukon financial contributions
RESPONSIBLE PARTY:	Yukon, Canada
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	<p>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:</p> <p>18.1.1 the savings in expenditures realized by the Yukon as a result of the assumption of responsibility by the Carcross/Tagish First Nation 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</p> <p>18.1.2 an amount equal to losses in tax revenues resulting from the Carcross/Tagish First Nation 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</p> <p>18.1.3 the monetary value of technical assistance and other contributions in kind provided by the Yukon; as well as</p> <p>18.1.4 any other factors as Canada and the Yukon may agree,</p> <p>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 Carcross/Tagish First Nation for the programs and services.</p> <p>18.2 Any one-time net savings to the Yukon resulting from the Carcross/Tagish First Nation's assumption of responsibilities shall be paid by the Yukon to Canada in instalments of an amount and in accordance with a schedule to be agreed upon.</p> <p>18.3 The calculation of net savings pursuant to 18.0 shall be made solely at the time that the Carcross/Tagish First Nation initially assumes responsibility for that program or service or part thereof.</p> <p>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.</p>

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

CROSS REFERENCES: 24.2, 24.2.1

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

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Consideration of revenue capacity associated with tax base
RESPONSIBLE PARTY:	CTFN, Canada
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	<p>19.1 If the Carcross/Tagish First Nation 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 Carcross/Tagish First Nation self-government financial transfer agreement, provided that:</p> <p style="margin-left: 40px;">19.1.1 the revenue capacity associated with the tax base will be subject to offset at a ratio of less than 1:1;</p> <p style="margin-left: 40px;">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 Carcross/Tagish First Nation obtains access to that tax base; and</p> <p style="margin-left: 40px;">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 Carcross/Tagish First Nation to exploit that tax base.</p>
CROSS REFERENCES:	14.0 (all), 16.3 (all), 16.13

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

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT: Establishment and maintenance of a register of laws

RESPONSIBLE PARTY: CTFN

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES: 21.1 The Carcross/Tagish First Nation shall maintain at its principal administrative offices a register of all laws enacted by the Carcross/Tagish First Nation.

CROSS REFERENCES: 13.0, 14.1, 21.3, 21.4

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

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT: Establishment of a central registry of constitutions and laws

RESPONSIBLE PARTY: CTFN, other YFNs

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES: 21.2 The Carcross/Tagish First Nation 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
CTFN, other YFNs	Negotiate to establish central registry.	As the parties agree
CTFN, other YFNs	Maintain constitutions, laws and amendments in central registry.	As required

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT: Development of a list of CTFN Citizens

RESPONSIBLE PARTY: CTFN

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES: 21.5 The Carcross/Tagish First Nation 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
CTFN	Maintain system to record Citizens.	Ongoing
CTFN	Provide list to Canada and Yukon.	As soon as practicable following Effective Date
CTFN	Provide revised list to Canada and Yukon as alterations occur.	As necessary

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT: Preparation, maintenance and publishing of CTFN accounts

RESPONSIBLE PARTY: CTFN

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES: 22.1 The Carcross/Tagish First Nation 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
CTFN	Prepare, maintain and publish accounts in a manner consistent with the standards generally accepted for governments in Canada.	As required

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Resolution of dispute over the terms of the CTFNSGFTA
RESPONSIBLE PARTY:	CTFN, Canada
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	<p>24.1 If the Carcross/Tagish First Nation and Canada do not agree to the terms of a self-government financial transfer agreement provided for in 16.0, either party may refer the matter to mediation under 26.4.0 of the Final Agreement.</p> <p>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.</p>
CROSS REFERENCES:	16.0 (all), 24.2, 24.3, 24.5; CTFNFA 26.4.0 (all), 26.6.0 (all), 26.7.0 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
CTFN or Canada	At discretion, refer dispute over the terms of the CTFNSGFTA to mediation process, under CTFNFA 26.4.0.	As necessary
CTFN, Canada	Prepare for mediation.	As necessary
CTFN, Canada	Participate in mediation process.	As necessary
CTFN, Canada	If mediation does not resolve the dispute and if the parties agree, refer dispute to arbitration under CTFNFA 26.7.0.	As necessary
CTFN, Canada	Prepare for arbitration.	As necessary
CTFN, Canada	Participate in arbitration process.	As necessary

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Resolution of dispute in program or service transfer negotiations, or over contributions of the Yukon
RESPONSIBLE PARTY:	CTFN, Canada, Yukon
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	<p>24.2 If the Carcross/Tagish First Nation, Canada, or the Yukon do not agree:</p> <p style="padding-left: 40px;">24.2.1 to the calculation of the contribution of the Yukon provided for in 18.1; or</p> <p style="padding-left: 40px;">24.2.2 in the negotiations for the transfer of programs or services provided for in 17.0,</p> <p style="padding-left: 40px;">any of the Parties may refer the matter to mediation under 26.4.0 of the Final Agreement.</p> <p>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.</p>
CROSS REFERENCES:	17.0 (all), 18.0 (all); 24.1, 24.3, 24.5; CTFNFA 26.4.0 (all), 26.6.0 (all), 26.7.0 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
CTFN 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 CTFNFA 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 the dispute and if the parties agree, refer dispute to arbitration under CTFNFA 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

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Resolution of dispute not covered by CTFNSGA 24.1 or 24.2
RESPONSIBLE PARTY:	CTFN, Canada, Yukon
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	<p>24.3 Except as provided elsewhere in this Agreement, a dispute respecting this Agreement among the Carcross/Tagish First Nation, 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.</p> <p>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.</p>
CROSS REFERENCES:	24.1, 24.2, 24.5; CTFNFA 26.4.0 (all), 26.6.0 (all), 26.7.0 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
The parties to the dispute	Except as provided elsewhere in this Agreement, if the parties to the dispute agree, refer dispute to mediation process under CTFNFA 26.4.0.	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 the dispute and if the parties to the dispute agree, refer dispute to arbitration under CTFNFA 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

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Dispute resolution with respect to compatible land use
RESPONSIBLE PARTY:	CTFN, Yukon
PARTICIPANT / LIAISON:	Municipality (if applicable)
REFERENCED CLAUSES:	<p>25.1 In respect of the Settlement Land described in Column 2 of Appendix A and adjacent Non-Settlement Land:</p> <p>25.1.1 the Carcross/Tagish First Nation and the Yukon or a municipality within the Traditional Territory may establish a joint planning structure:</p> <p>25.1.1.1 to develop or recommend amendments to a territorial, municipal or Carcross/Tagish First Nation community plan or area development land use plan; or</p> <p>25.1.1.2 to carry out other activities to promote compatible land use,</p> <p>25.1.2 where a proposed land use on 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 Carcross/Tagish First Nation for the purpose of resolving an actual or potential incompatibility in land use of the Non-Settlement Land and adjacent Settlement Land;</p> <p>25.1.3 where a proposed use of Settlement Land may have a significant impact on the use of adjacent Non-Settlement Land, the Carcross/Tagish First Nation 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 the adjacent Non-Settlement Land;</p> <p>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 Carcross/Tagish First Nation and either the Yukon or the affected municipality, as the case may be:</p> <p>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</p> <p>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.</p>

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
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- 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 Carcross/Tagish First Nation, 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 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 Carcross/Tagish First Nation 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, CTFNFA Chapter 12, CTFNFA 26.4.0 (all), 26.6.0 (all), 26.7.0 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
CTFN, Yukon and/or municipality as appropriate	If parties agree, establish a joint planning structure.	As necessary
CTFN, 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
CTFN, Yukon or municipality as appropriate	Prepare and present views.	Within a reasonable time period as indicated by proposing party

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

RESPONSIBILITY	ACTIVITIES	TIMING
CTFN, Yukon or municipality as appropriate	Provide full and fair consideration of views.	After views presented
CTFN, Yukon or municipality as appropriate	In matters not subject to development assessment process referred to in CTFNFA Chapter 12, and if agreed by the parties, revise proposed land use.	Following agreement
CTFN, 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 CTFNFA 26.4.0.	As necessary
CTFN, Yukon or municipality as appropriate	Prepare and participate in mediation.	As necessary
CTFN, Yukon or municipality as appropriate	If dispute not resolved by mediation and if the parties agree, prepare and participate in arbitration.	As necessary
CTFN, Yukon or municipality as appropriate	If an order is made by an arbitrator pursuant to CTFNFA 26.7.3, implement the terms of the order.	As required
CTFN, Yukon or municipality as appropriate	If recommendations are made by an arbitrator pursuant to 25.2.2, consider recommendations.	As necessary

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Agreements to provide for municipal or local government services, joint planning and zoning, and the exercise of Self-Government powers pursuant to 28.0
RESPONSIBLE PARTY:	CTFN, other YFN, Government or municipality
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	26.1 The Carcross/Tagish First Nation 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), 28.0 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
CTFN, 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 Carcross/Tagish First Nation to enact laws in relation to the matters described in Part 1 of Appendix B in respect of the Settlement Land described in Parts 2 and 3 of Appendix B.	As necessary
CTFN, other YFN, Government or municipality	If parties agree, negotiate agreement(s) in accordance with CTFNSGA 26.2.	As agreed
CTFN, other YFN, Government or municipality	Implement agreement(s).	In accordance with agreement(s)

PLANNING ASSUMPTION

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.

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Establishment of common administrative and planning structures
RESPONSIBLE PARTY:	CTFN, Government
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	<p>27.1 The Carcross/Tagish First Nation 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.</p> <p>27.2 Where affected residents have been consulted through a process developed pursuant to 27.1 and the Carcross/Tagish First Nation or Government is satisfied that affected residents support the establishment of a common administrative and planning structure, the Carcross/Tagish First Nation 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.</p> <p>27.3 In the negotiations referred to in 27.2, the Carcross/Tagish First Nation and Government may agree to establish a common administrative and planning structure within part or all of the Traditional Territory.</p> <p>27.4 A common administrative and planning structure established pursuant to 27.3 shall:</p> <p style="padding-left: 40px;">27.4.1 remain under the control of all residents of the Traditional Territory or any agreed upon portion of the Traditional Territory; and</p> <p style="padding-left: 40px;">27.4.2 include direct representation by the Carcross/Tagish First Nation.</p> <p>27.5 The Carcross/Tagish First Nation and Government may agree to delegate responsibilities to a common administrative and planning structure established pursuant to 27.3.</p> <p>27.6 An agreement pursuant to 27.3 to establish a common administrative and planning structure may include provisions respecting:</p> <p style="padding-left: 40px;">27.6.1 the detailed powers and responsibilities of the common administrative and planning structure;</p> <p style="padding-left: 40px;">27.6.2 the exact manner by which the common administrative and planning structure shall be created;</p> <p style="padding-left: 40px;">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;</p>

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

- 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 Carcross/Tagish First Nation and Government may agree.

CROSS REFERENCES: 12.1 (all), 12.2 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
CTFN, Government	If the parties agree, develop a process for consulting affected residents regarding the establishment of common administrative and planning structures.	As necessary
CTFN or Government	Where one party is satisfied that affected residents support the establishment of a common administrative and planning structure, at discretion, request that the other party enter into negotiations.	After consultation
CTFN, 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
CTFN, Government	Negotiate common administrative and planning structures pursuant to CTFNSGA 27.0.	In accordance with the work plan

PLANNING ASSUMPTION

1. Pursuant to 3.6 of the CTFNSGA Plan, Canada shall provide a negotiated level of funding for the participation of the CTFN 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.

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

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:	CTFN
PARTICIPANT / LIAISON:	Government
REFERENCED CLAUSES:	28.1 In respect of the Settlement Land described in Part 1 of Appendix B, the Carcross/Tagish First Nation shall not exercise its power to enact laws in relation to the matters described in Part 2 of Appendix B, unless otherwise agreed by the Carcross/Tagish First Nation and Government.
CROSS REFERENCES:	13.0 (all), 26.0 (all); CTFN SGA Appendix B Parts 1 and 2

RESPONSIBILITY	ACTIVITIES	TIMING
CTFN	In determining whether to exercise its power to enact laws, consider whether the laws are in relation to the matters described in Part 2 of Appendix B and are in respect of the Settlement Land described in Part 1 of Appendix B.	As required
CTFN	Where the laws are in relation to the matters described in Part 2 of Appendix B and the laws are in respect of the Settlement Land described in Part 1 of Appendix B, notify Government. Provide sufficient detail.	As required.
CTFN, Government	Negotiate agreement regarding the exercise of CTFN power to enact laws in relation to the matters described in Part 2 of Appendix B and the laws are in respect of the Settlement Land described in Part 1 of Appendix B.	As required.

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT: Enactment of Laws in relation to 13.3 or 14.1.1 and in respect of the Settlement Land described in Appendix C

RESPONSIBLE PARTY: CTFN

PARTICIPANT / LIAISON: City of Whitehorse, Government

REFERENCED CLAUSES: 28.2 In respect of the Settlement Land described in Appendix C, the Carcross/Tagish First Nation shall not exercise its power to enact laws pursuant to 13.3 or 14.1.1, unless otherwise agreed by the Carcross/Tagish First Nation and Government or the City of Whitehorse, whichever has responsibility for the matter in question.

CROSS REFERENCES: 13.0 (all), 26.0 (all), CTFN SGA Appendix C

RESPONSIBILITY	ACTIVITIES	TIMING
CTFN	In determining whether to exercise its power to enact laws, consider whether the laws are pursuant to 13.3 or 14.1.1, and are in respect of the Settlement Land described in Appendix C.	As required
CTFN	Where the laws are pursuant to 13.3 or 14.1.1, and are in respect of the Settlement Land described in Appendix C, notify Government. Provide sufficient detail.	As required.
CTFN, Government, City of Whitehorse	Negotiate agreement regarding the exercise of CTFN power to enact laws pursuant to 13.3 or 14.1.1, and in respect of the Settlement Land described in Appendix C.	As required.

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Information with respect to the Graveyard Lands
RESPONSIBLE PARTY:	CTFN, Yukon
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	<p>29.4.3 the Carcross/Tagish First Nation shall make information available to the public and post signage at the Graveyard Lands site regarding the restricted access to the Graveyard Lands.</p> <p>29.4.4 the Yukon shall take steps to ensure information regarding the restricted access to the Graveyard Lands is available to the public, tourism staff and commercial tourist operators.</p>
CROSS REFERENCES:	29.4.2

RESPONSIBILITY	ACTIVITIES	TIMING
CTFN	Make information available to the public and post signage at the Graveyard Lands site regarding the restricted access to the Graveyard Lands.	As required
Yukon	Take steps to ensure information regarding the restricted access to of the Graveyard Lands is available to the public, tourism staff and commercial tourist operators.	As required

PLANNING ASSUMPTION

1. CTFN and Yukon will endeavour to make information available regarding the restricted access to the Graveyard Lands as soon as practicable.

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT: Disposition of the Former Carcross Indian Reserve No. 4 and any rights or interest therein

RESPONSIBLE PARTY: CTFN

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES: 29.10 For greater certainty, and subject to 29.4, the Carcross/Tagish First Nation shall have full power to dispose of the Former Carcross Indian Reserve No. 4 and any rights or interest therein in accordance with the procedure established pursuant to the Constitution for the disposal of rights or interests in Settlement Land.

CROSS REFERENCES: 29.4 (all)

RESPONSIBILITY	ACTIVITIES	TIMING
CTFN	Dispose of the Former Carcross Indian Reserve No. 4 and any rights or interests therein in accordance with the procedure established in the Constitution.	As necessary
CTFN	Notify Canada and Yukon that there has been a disposition of the Former Carcross Indian Reserve No. 4 and any rights or interests therein.	As practicable

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT: Regime for the ownership, management and administration of land which becomes retained as a Reserve pursuant to 4.3.6.1 of the CTFNFA

RESPONSIBLE PARTY: CTFN, Canada, Yukon

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES: 30.1 If the Minister of Indian Affairs and Northern Development proposes to recommend to the Governor in Council that it recognize or set apart land to be a Reserve for the Carcross/Tagish First Nation pursuant to 4.3.6.1 of the Final Agreement, the Parties to this Agreement shall enter into an agreement to amend this Agreement to establish a regime for the ownership, management and administration of those lands upon the same basis as set out in 29.1 to 29.12, and the Minister shall only make the recommendation after the Parties have concluded that agreement.

CROSS REFERENCES: 29.1 to 29.12; CTFNFA 4.1.1.1, 4.3.6.1, 4.3.6.2, 4.3.7

RESPONSIBILITY	ACTIVITIES	TIMING
	<u>If CFTN notifies the Minister, pursuant to 4.3.6.1 of the CTFNFA, that CTFN wishes the Minister to recommend to the Governor in Council that it recognize or set apart land to be a Reserve:</u>	
CTFN, Canada, Yukon	Enter into an agreement to amend this Agreement to establish a regime for the ownership, management and administration of those lands upon the same basis as set out in 29.1 to 29.12.	As soon as practicable
Minister	Make the recommendation to establish a regime for the ownership, management and administration of those lands upon the same basis as set out in 29.1 to 29.12.	After the agreement is concluded

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	The identification of the Community Boundaries for Carcross and Tagish
RESPONSIBLE PARTY:	CTFN, Yukon
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	<p>31.1 The Yukon and the Carcross/Tagish First Nation shall attempt to reach consensus on the identification of a Community Boundary for Carcross and for Tagish within 180 days after the Effective Date.</p> <p>31.2 If the Yukon and the Carcross/Tagish First Nation are unable to reach consensus on the identification of a Community Boundary under 31.1, either may refer the matter to the dispute resolution process under 26.4.0 of the Final Agreement.</p> <p>31.3 In the event the parties are unable to reach consensus under 31.1 or resolve the matter under 31.2, the Yukon will identify a Community Boundary which may be modified by the Yukon on the recommendation of the planning committees.</p>
CROSS REFERENCES:	None identified

RESPONSIBILITY	ACTIVITIES	TIMING
CTFN, Yukon	Attempt to reach consensus on the identification of a Community Boundary for Carcross and for Tagish.	Within 180 days after the Effective Date
<u>If no consensus is reached on the identification of a Community Boundary under 31.1:</u>		
CTFN or Yukon	At discretion, refer the matter to the dispute resolution process under 26.4.0 of the Final Agreement.	As necessary
<u>If the parties are unable to reach consensus under 31.1 or resolve the matter under 31.2:</u>		
Yukon	Identify a Community Boundary which may be modified by Yukon on the recommendation of the planning committee.	As necessary

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Establishment of local area planning committees for Carcross and for Tagish
RESPONSIBLE PARTY:	CTFN, Yukon
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	<p>31.4 Two planning committees, one for Carcross and one for Tagish, shall be established within 14 months of the Effective Date to direct the preparation of local area plans.</p> <p>31.5 Each planning committee shall be comprised of six members of whom half shall be nominated by the Yukon and half shall be nominated by the Carcross/Tagish First Nation.</p> <p>31.6 All nominees to the planning committees shall have familiarity with the Carcross Area or Tagish Area, as the case may be. Existing members of the Carcross Area Advisory Planning Committee and the Tagish Advisory Council may be considered as potential nominees.</p> <p>31.7 Prior to any appointments being made to the planning committees, the Minister and the Carcross/Tagish First Nation shall make reasonable efforts to reach consensus as to the individuals which each nominates to the planning committees.</p> <p>31.8 In attempting to reach consensus under 31.7, the Minister and the Carcross/Tagish First Nation shall consider:</p> <p style="padding-left: 40px;">31.8.1 any prospective nominee’s familiarity with and sensitivity to the culture and aspirations of Carcross/Tagish people and Yukon people;</p> <p style="padding-left: 40px;">31.8.2 any prospective nominee’s familiarity with issues relating to local area planning;</p> <p style="padding-left: 40px;">31.8.3 any other matters to which the Minister and the Carcross/Tagish First Nation agree.</p> <p>31.9 If, after having made the reasonable efforts required by 31.7, the Minister and the Carcross/Tagish First Nation are unable to reach consensus, either may give written notice to the other setting out the names of the individuals whom it intends to designate to the planning committees and 14 days thereafter may designate those individuals.</p>
CROSS REFERENCES:	31.10

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

RESPONSIBILITY	ACTIVITIES	TIMING
CTFN, Minister	Make reasonable efforts to reach consensus as to the individuals which each nominates to the planning committees, keeping in mind the provisions of 31.6. and 31.8.	Prior to nominating members the two planning committees
<u>If consensus is reached:</u>		
CTFN, Yukon	Nominate those individuals.	As soon as practicable
OR		
<u>If, after having made the reasonable efforts required by 31.7, no consensus reached:</u>		
CTFN, Yukon	At discretion, give written notice to the other party identifying the individuals which it intends to designate to the planning committees.	As necessary
CTFN, Yukon	At discretion, designate named individuals.	At least 14 days after notice provided, and within 14 months of Effective Date

PLANNING ASSUMPTION:

1. The planning committees will identify time lines, budgetary and other resources required for the preparation of local area plans and submit a budget to Yukon.

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Preparation of local area plans
RESPONSIBLE PARTY:	The local area planning committee established for either Carcross or Tagish (the “planning committee”)
PARTICIPANT / LIAISON:	CTFN, Yukon
REFERENCED CLAUSES:	<p>31.11 The objectives of the local area plans are:</p> <ul style="list-style-type: none"> (a) to achieve the safe, healthy and orderly development and use of land and patterns of human activities within the plan area; (b) to maintain and improve the quality, compatibility and use of the physical and natural environment within which the patterns of human activities are situated within the plan area; (c) to consider the use and development of land and other resources in adjacent areas; and (d) to determine a process for subsequent review or amendment of the local area plans. <p>31.12 The planning committees shall participate in the selection of consultants or firms of consultants who will be contracted by the Yukon to prepare the plans under the direction of the planning committees.</p> <p>31.13 In preparing the plans, the planning committees shall establish public consultation processes which provide the opportunity for members of the public to express their ideas, concerns and views related to the local area plans.</p> <p>31.14 Each planning committee shall make best efforts to have its plan completed and to provide its recommendations to the Yukon and the Carcross/Tagish First Nation within 20 months of its establishment.</p>
CROSS REFERENCES:	None identified

RESPONSIBILITY	ACTIVITIES	TIMING
Yukon	Invite each planning committee to participate in the selection of consultants or firms of consultants who will be contracted by the Yukon to prepare the plan under the direction of the planning committee.	Prior to initiating the selection process
Planning committee	Participate in the selection of consultants or firms of consultants who will be contracted by the Yukon to prepare the plan under the direction of the planning committee.	As required

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

RESPONSIBILITY	ACTIVITIES	TIMING
Planning committee	Establish public consultation processes to provide the opportunity for the public to express their ideas, concerns and views related to the local area plans.	As required
Planning committee	Make best efforts to have the local area plans completed, and to provide recommendations to Yukon and CTFN.	Within 20 months of the establishment of the planning committee

PLANNING ASSUMPTION:

1. Each planning committee will identify time lines, budgetary and other resources required for the preparation of local area plans and submit a budget to Yukon.

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT:	Approval of a local area plan
RESPONSIBLE PARTY:	CTFN, Yukon
PARTICIPANT / LIAISON:	None identified
REFERENCED CLAUSES:	<p>31.15 Within 90 days of receipt of the recommendations of the planning committee, the Yukon and the Carcross/Tagish First Nation shall jointly review those recommendations and shall make reasonable attempts to reach consensus as to the approval or approval with variations of the local area plans.</p> <p>31.16 Following the approval of a local area plans or plans pursuant to 31.15, the Yukon and Carcross/Tagish First Nation will jointly develop zoning regulations under the <u>Area Development Act</u> (Yukon) to give effect to the local area plan or plans.</p> <p>31.17 If the Yukon and the Carcross/Tagish First Nation are unable to reach consensus as to approval of one or both of the local area plans, either may refer the matter to the dispute resolution process under 26.4.0 of the Final Agreement.</p> <p>31.18 If the matter referred to the dispute resolution under 31.17 is not resolved, or if the matter under 31.17 is not referred to dispute resolution, the Minister may accept, vary or set aside the provisions set out in a local area plan, and the decision of the Minister as to the provisions to be included in a local area plan shall be forwarded in writing to the Carcross/Tagish First Nation and the appropriate planning committee.</p>
CROSS REFERENCES:	31.19

RESPONSIBILITY	ACTIVITIES	TIMING
CTFN, Yukon	Jointly review those recommendations and shall make reasonable attempts to reach consensus as to the approval or approval with variations of the local area plan.	Within 90 days of receipt of recommendations of the planning committee
<u>If consensus is reached on the approval or approval with variations of a local area plan:</u>		
CTFN, Yukon	Jointly develop zoning regulations under the <u>Area Development Act</u> (Yukon) to give effect to the local area plan.	As soon as practicable

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

RESPONSIBILITY	ACTIVITIES	TIMING
	OR	
<u>If no consensus is reached:</u>		
CTFN, Yukon	At discretion, refer the matter to the dispute resolution process under 26.4.0 of the Final Agreement.	As necessary
<u>If the matter referred to the dispute resolution under 31.17 is not resolved, or if the matter under 3.17 is not referred to dispute resolution:</u>		
Minister	At discretion, accept, vary or set aside the provisions set out in the local area plans, and notify CTFN and the appropriate planning committee in writing of the decision as to the provisions to be included in a local area plan.	As necessary

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX A**

PROJECT: Interim provisions respecting zoning variations

RESPONSIBLE PARTY: CTFN, Yukon

PARTICIPANT / LIAISON: None identified

REFERENCED CLAUSES: 31.19 Prior to the approval or determination of a local area plan for Carcross or Tagish as contemplated by 13.15 to 13.18, the Yukon shall not exercise its power to enact laws in relation to planning or zoning in the Carcross or Tagish areas, except for specific zoning variations relating to individual parcels. The Yukon agrees to Consult the Carcross/Tagish First Nation prior to making any specific zoning variations in the Carcross or Tagish areas during this interim period before a local area plan is in effect.

CROSS REFERENCES: 13.15, 13.16, 13.17, 13.18

RESPONSIBILITY	ACTIVITIES	TIMING
<u>Prior to making any specific zoning variations in the Carcross or Tagish areas during the interim period before a local area plan is in effect:</u>		
Yukon	Notify and provide relevant details to CTFN, of intention to make specific zoning variations relating to individual parcels.	As soon as practicable
CTFN	Prepare and present views.	Within reasonable time after notification by Yukon
Yukon	Provide full and fair consideration of views presented.	Prior to making specific zoning variations relating to individual parcels
Yukon	Notify CTFN of outcome.	As soon as practicable

**CARCROSS/TAGISH FIRST NATION
SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN**

ANNEX B – COORDINATION OF CTFNFA AND CTFNSGA IMPLEMENTATION

GENERAL REQUIREMENTS

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

RESPONSIBILITIES

3. The CTFN government and its administrative structure, as established through the CTFN constitution adopted under the CTFNSGA, shall be recognized as the agency responsible for the implementation, on behalf of the CTFN, of both the CTFNFA and CTFNSGA.
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 CTFNFA and CTFNSGA, when dealing with the CTFN. Further, should any conflict arise within either government in this regard, it shall be resolved internally and the CTFN shall not be required to deal with such conflicts.

SPECIFIC AREAS OF IMPLEMENTATION COORDINATION

5. All on-going and specified period funding flowing to the CTFN for implementation shall be transferred to the CTFN through the financial transfer agreement process described in CTFNSGA 16.0 (all).
6. The Dispute Resolution process of CTFNFA Chapter 26 shall be used to resolve all CTFNSGA disputes as described in CTFNSGA 24.0 (all).
7. The CTFNFA Plan general review process described in paragraph 6.1 of the CTFNFA Plan and the review considerations described in CTFNSGA 6.7.3 and 6.7.4 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 CTFNSGFTA as specified by CTFNSGA 16.3.6 and 16.13.
8. The information strategy carried out pursuant to the CTFNFA Plan (Annex C) shall consider the CTFNFA, the CTFNFA Plan, the CTFNSGA and the CTFNSGA Plan.
9. The training needs for the CTFN shall be integrated into a single plan which will take into account the training requirements of the CTFNFA, the CTFNFA Plan, the CTFNSGA and the CTFNSGA 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.

**CARCROSS/TAGISH FIRST NATION SELF-GOVERNMENT AGREEMENT
IMPLEMENTATION PLAN – ANNEX B**

POTENTIAL AREAS REQUIRING IMPLEMENTATION COORDINATION

(may include but are not limited to:)

REFERENCED CLAUSE (CTFNFA)	REFERENCED CLAUSE (CTFNPGA)	AREA OF CONCERN
Definitions	Definitions	Consistent application
2.0	3.0	Rights of citizens and beneficiaries as Yukon Indian People
2.3.6	21.1	CTFNFA amendments published in CTFN 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	CTFN laws on Part 2, Appendix B Settlement Lands
19.0	16.8	CTFNPGA calculation regarding compensation
20.0	15.2, 15.3.5	Tax status of settlement corporations
20.6	14.0	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
CTFNFA	8.2.1, 8.3	Inconsistency and conflict