

Direction des Affaires autochtones

Québec, June 6, 2006

M. John Latour Mohawk Council of Kahnawake Legal counsellor P.O. Box 720 Kahnawake (Québec) J0L 1B0

Subject: Interim measures for exemption from QST on the sale of consumer goods to Mohawks of Kahnawake

Dear Sir:

The agreement signed on March 30, 1999 by the Mohawk Council of Kahnawake and the government of Québec have been implemented on an interim basis as of December 15, 1999. Those measures remain in effect until the procedures set out in the agreement between parties are fully implemented.

This means that Mohawks who normally reside in Kahnawake are able to acquire goods for their personal use or consumption from retailers situated outside the Mohawks Territory of Kahnawake, in the municipalities of Roussillon (RCM), Champlain (RCM) and Île de Montréal, without paying QST on the transaction.

Those interim measures do not affect the obligation of the Mohawks to pay the GST, as the existing rules continue to apply in this regard.

If you have questions or require additional information, you may contact Revenu Québec at 450 928-8219 or, too-free, at 1 888 273-6050, Monday to Friday from 8:30 a.m. to 4:30 p.m. You will find enclosed a copy of the information (PZ-788) sent to retailers of those municipalities concerning the interim measures.

I trust this is to your satisfaction.

Yours truly

Gaëtan Hallé, Director

Incl.: PZ-788