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Version visionnée sur le site Internet d'origine le 25 mars 2010.

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Property sold to Indians, Indian bands and band-empowered entities

Vendors are not required to collect GST and QST on the sale of property to Indians, Indian bands and unincorporated band-empowered entities if the property is sold or supplied on a reserve and they are provided with the appropriate documents. This is also the case if the property is sold off the reserve but is delivered by the vendor or the vendor's agent on the reserve. Likewise, vendors are not required to collect the taxes if an incorporated band-empowered entity acquires property for band management activities.

Vendors must keep adequate proof that the sales for which no tax was payable were made to Indians, Indian bands or band-empowered entities. For off-reserve sales, vendors are required to maintain proof that they (or their agent) delivered the property to a reserve.

For more information, refer to GST/HST Technical Information Bulletin [B-039](#), *GST/HST Administrative Policy - Application of the GST/HST to Indians*, and to interpretation bulletin [TVQ. 16-17/R2](#), *Rules Relating to Indians*.

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