

Subject: Treatment of the Mosquito Grizzly Bear's Head Lean Man First Nation and Peepeekisis First Nation Specific Claim payments

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BACKGROUND:**MOSQUITO GRIZZLY BEAR'S HEAD LEAN MAN FIRST NATION SPECIFIC CLAIM**

Mosquito Grizzly Bear's Head Lean Man First Nation reached a resolution with the Government of Canada with respect to a Specific Claim under Canada's *Specific Claims Tribunal Act* regarding a breach of the Crown's fiduciary duty due to a surrender of lands.

First Nation members received a total payment of \$20,000 from their band as part of a land claim settlement from the Government of Canada.

The payment is considered exempt income as it is not reportable income to the Canada Revenue Agency under the *Income Tax Act*.

The Minister has exercised his authority to exempt the payment in MO 2021-026 from the determination of assets, including any asset to the extent it was purchased with the payment, under the AISH General Regulation, Schedule 2, section 2(2)(i.1).

PEEPEEKISIS FIRST NATION SPECIFIC CLAIM

Peepeekisis First Nation reached a resolution with the Government of Canada with respect to a Specific Claim under Canada's *Specific Claims Tribunal Act* regarding a breach of the Crown's lawful obligation to the band with respect to a federally imposed farm colony on reserve land.

Peepeekisis Nation is making a one-time per capita distribution (PCD) payment of \$15,000 paid equally to their members from the proceeds of the Specific Claim.

The payment is considered exempt income as it is not reportable income to the Canada Revenue Agency under the *Income Tax Act*.

The Minister has exercised his authority to exempt the payment in MO 2021-028 from the determination of assets, including any asset to the extent it was purchased with the payment, under the AISH General Regulation, Schedule 2, section 2(2)(i.1).

INTENT:

To ensure the AISH policy accurately reflects the treatment of these payments.

POLICY:

The following program policies have been updated:

- The [Income Type Exemption Table](#) under the [Income Policy](#)
- [Government Payments](#)