

**SETTLEMENT OF THE CLASS ACTION
REGARDING FUEL TAX PAID BY INDIANS ON RESERVE**

NOTICE REGARDING THE FILING OF A CLAIM

PLEASE READ THIS NOTICE CAREFULLY TO KNOW HOW TO FILE A CLAIM

On December 9, 2011, the Superior Court approved an agreement between the plaintiff, Ghislain Picard, and the Agence du revenu du Québec to settle a class action regarding the fuel tax (on gasoline or diesel) paid on reserve by registered Indians.

This notice summarizes the procedure for filing a claim.

Those persons who may file a claim

You may file a claim under the settlement agreement if:

- 1) you are a registered Indian according to the *Indian Act* (except for a Cree beneficiary of the James Bay and Northern Quebec Agreement (JBNQA)), you are an adult and you reside in Quebec or Akwesasne; or
- 2) you are a registered Indian according to the *Indian Act* (except for a Cree beneficiary of the JBNQA), you are an adult, you do not reside in Quebec but you are a member of a Quebec band; or
- 3) you are a registered Indian according to the *Indian Act* (except for a Cree beneficiary of the JBNQA), you are an adult, you are not a resident of Quebec, you are not a member of a Quebec band but you paid the fuel tax on a purchase at a service station located on an Indian reserve in Quebec before July 1, 2007.

Please note that for the purposes of this claim, a “Quebec band” includes any bands within the meaning of the *Indian Act* whose reserve or settlement is located in Quebec, in whole or in part, as well as the Micmac Nation of Gespeg, Wolf Lake First Nation, and the Naskapi Nation of Kawawachikamach (the Naskapi band within the meaning of the *Cree-Naskapi (of Quebec) Act*).

Also, please note that for the purposes of filing a claim, residents of Akwesasne are, in all cases, considered to be residents of Quebec.

How to file your claim

If you wish to receive compensation under the settlement agreement, you must file a claim **before July 8, 2013**, using the designated form, accompanied by a copy of the necessary supporting documents, and send it to the firm appointed as the administrator of the settlement whose address is:

Collectiva

Class Action Services Inc.
285Place D'Youville, Suite 9
Montreal (Quebec) H2Y 2A4
Tel.: 514 287-1000
Toll-free: 1 800 287-8587
Fax: 514 287-1617
info@collectiva.ca

You can file a claim immediately using the designated form available at the settlement administrator's website at www.collectiva.ca or by contacting the administrator at the address or phone number indicated [above](#).

Please note that claims filed by the heirs on behalf of an individual who is already deceased will not be accepted.

If you live in Quebec or in Akwesasne

If you are a resident of Quebec or Akwesasne (regardless of the band to which you belong) you must complete the claim form and attach copies of supporting documents confirming, as of the date of the claim:

- your status as an Indian registered in the Indian Register;
- your place of residence; and
- your date of birth.

In this case, **you do not** have to provide a proof of purchase.

If you reside outside of Quebec and Akwesasne but you are a member of a Quebec band (including Akwesasne)

If you do not reside in Quebec or in Akwesasne but you are a member of a Quebec band, you must complete the claim form and attach copies of the supporting documentation confirming, at the date of the claim:

- your status as an Indian registered in the Indian Register;
- your place of residence; and
- your date of birth.

In this case, **you do not** have to provide a proof of purchase.

If you live outside of Quebec and Akwesasne and you are not a member of a Quebec band

If you reside outside of Quebec and Akwesasne and you are not a member of a Quebec band, you must complete the claim form and attach copies of supporting documentation confirming, at the date of the claim:

- your status as an Indian registered in the Indian Register;
- your place of residence;
- your date of birth; and
- at least one purchase of fuel from a service station on an Indian reserve or an Indian settlement in Quebec before July 1, 2007.

The amount of compensation

For registered Indians residing in Quebec or in Akwesasne or members of a Quebec band residing outside of Quebec

A total of \$24,000,000 will be distributed to registered Indians who are residents of Quebec or Akwesasne and to members of Quebec bands who do not reside in Quebec, on the basis of their age as of the date their claim is filed.

The amount that each individual receives will depend on the total number of claimants.

Compensation will be distributed based on the following criteria:

- a base amount for those between the ages of 18 and 24;
- double the base amount for those between the ages of 25 and 34;
- triple the base amount for those between the ages of 35 and 44;
- four times the base amount for those between the ages of 45 and 54;
- five times the base amount for those between the ages of 55 and 64;
- six times the base amount for those 65 years and older.

However, the base amount will be reduced by 50% for registered Indians who are members of a Quebec band, but who do not reside in Quebec or Akwesasne.

For registered Indians residing outside of Quebec and Akwesasne who are not members of a Quebec band

Registered Indians who are neither members of a Quebec band nor residents of Quebec or Akwesasne and who have filed a claim, including proof of purchase of fuel before July 1, 2007 from a service station situated on an Indian reserve in Quebec, will each receive an amount not exceeding \$50.

The possibility of new terms for compensation

The parties to the agreement may establish new terms or criteria for the distribution of compensation if they determine that an insufficient number of group members have filed claims.

Tax refund

Filing a claim does not prevent a registered Indian from also requesting a refund from the Agence du revenu du Québec for the fuel tax paid on reserve.

If you are not satisfied with the settlement administrator’s final decision

If the settlement administrator rejects your claim whether in whole or in part, you may contest the final decision by submitting a written statement to the administrator indicating the reasons for your contestation. This written statement must be sent no later than 60 days following the date of the decision.

A review committee, composed of a representative selected by the Assembly of the First Nations of Quebec and Labrador (AFNQL) and a representative selected by the Agence du revenu du Québec and the government of Quebec will analyze your claim in order to resolve, in good faith, the dispute between you and the administrator.

In the event of a disagreement among the committee members regarding the decision under review or if a decision is not reached by the committee within 60 days of sending the written statement, the issue shall be submitted to the Superior Court. The Court’s decision on the matter shall be final and without appeal.

FOR ADDITIONAL INFORMATION:

This notice is only a summary of certain elements of the settlement agreement and the conditions and terms for distribution of compensation.

We invite you to read the full settlement agreement at www.collectiva.ca.

If you have questions or if you wish to obtain a printed copy of the settlement agreement, please contact the settlement administrator:

Collectiva
Class Action Services Inc.
285 Place D’Youville, Suite 9
Montreal (Quebec) H2Y 2A4
Tel.: 514 287-1000
Toll-free: 1 800 287-8587
Fax: 514 287-1617
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THE PUBLICATION OF THIS NOTICE WAS AUTHORIZED BY THE SUPERIOR COURT OF QUÉBEC