

For Illustrative Purposes Only -- Assumes an Agreement in Effect in 2010 -- Without Prejudice

**PRELIMINARY ESTIMATE OF Dehcho GST REMITTANCES FOR THE
2010 ENTITLEMENT YEAR**

Prepared: May 2011

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Annex A

Estimated Tax Attributable for 2010

	NWT	Dehcho
A Population Share		
1 Estimated Population (Individuals 15+) ¹		2,190
2 Estimated NWT Population (Individuals 15+) ²	33,299	
3 Population Share [A1 / A2]		6.5768%
B CONSUMPTION SHARE		
1 Consumption Share ³		70.00%
C NET GST for NWT		
1 Net Amount of GST for NWT (2008) ⁴	44,000,000	
2 Growth Factor 2010/2008 ⁵	1.0457	
3 Net Amount of GST for NWT (2010) [C1 * C2]	46,010,120	
4 Estimated Proportionate Reduction for the GST Low Income Credit for NWT ⁶	9.6%	
5 GST Low Income Credit for NWT (2010) [C3 * C4]	4,430,867	
6 Estimated Net GST at 5% for NWT (2010) [C3 - C5]	41,579,253	
D ESTIMATED TAX ATTRIBUTABLE to Inuvialuit		
1 Dehcho Tax Share [A3 * B1]		4.6037%
2 Estimated Tax Attributable to Dehcho for 2010 (on an annualized basis) [C6 * D1]		1,914,197.05

Notes:

- 1 Based on Statistics Canada 2006 Census Population data for the communities of Fort Providence, Fort Simpson, Hay River Reserve, Jean Marie River, Kakisa, Nahanni Butte, Trout Lake and Wrigley, multiplied by Statistics Canada 2006 Census ratio of NWT population 15+.
- 2 Based on Statistics Canada population estimate for 2010 multiplied by Statistics Canada 2006 Census ratio of NWT population 15+.
- 3 The average income data for the Dehcho population seems under estimated in Census data. For this reason we have decided to use 70% for illustrative purposes.
- 4 Provincial GST Estimate as determined by Statistics Canada System of National Accounts for the year 2008. November 2010 release.
- 5 Based on the national estimate of GST growth 2008 to 2010.
- 6 Based on the provincial estimate of the GST low-income credit relative to the netGST for the province as estimated by Statistics Canada for 2008 and forecasted to 2010.

Annex B

Details of the Net Tax Attributable for 2010

Dehcho

A	ESTIMATED TAX ATTRIBUTABLE TO Dehcho 2010 [Annex A]	1,914,197.05
B	PARAMETERS	
1	<i>Population of Relevance (Dehcho citizens, all ages) ¹</i>	1,960
2	<i>NetGST for Canada on Per Capita Basis (2010)</i>	931
3	<i>Days in Entitlement Year as a Proportion of Calendar Year</i>	100.000%
4	<i>Zone 1 Sharing Proportion</i>	0%
5	<i>Zone 2 Sharing Proportion</i>	50%
6	<i>Zone 3 Sharing Proportion</i>	95%
C	THRESHOLDS	
1	<i>1st Threshold [2 * B1 * B2 * B3]</i>	3,649,520.00
2	<i>2nd Threshold [8 * B1 * B2 * B3]</i>	14,598,080.00
E	TAX ATTRIBUTABLE IN EACH ZONE	
1	<i>Zone 1</i>	1,914,197.05
2	<i>Zone 2</i>	0.00
3	<i>Zone 3</i>	0.00
F	ESTIMATED TAX ATTRIBUTABLE SHARED WITH CANADA	0.00
	<i>[(E1 * B4) + (E2 * B5) + (E3 * B6)]</i>	
G	NET TAX ATTRIBUTABLE TO Dehcho	1,914,197.05
	[A - F]	

Notes:

¹ Assumes 70% of total population are Dehcho citizens.