

## **Tahltan Nation Eskay Creek Distribution Policy**

### **Plain-Language Summary**

This summary is provided for convenience only. If there is any inconsistency between this summary and the rest of this Policy, the rest of this Policy governs.

This Policy explains how the Tahltan Nation Eskay Creek distribution will work. In general, Adults who are on the Eskay Referendum Membership List are eligible for a payment, and Youth may be eligible if they are registered members of TCG as of March 31, 2026. If an otherwise eligible person dies before payment is made, the payment may instead be made to that person's estate if the required documents are provided.

Most Adults will need to complete and submit a Distribution Election Form and supporting documents in order to receive payment. Adults, other than Eligible Elders, will be paid by electronic funds transfer using the banking information they provide. Eligible Elders do not need to submit a form. Their payments will be processed automatically using the same information used for their regular quarterly Elders payments.

Note that for certain eligible recipients, including non-status and non-resident recipients, withholding tax may be deducted from the payment based on the advice of our tax advisors.

Youth payments will also be processed automatically by the Distribution Administration Team using TCG records to confirm TCG membership as of March 31, 2026. No form is required for Youth, and Youth payments will be made to the Public Guardian and Trustee of British Columbia. Additional information may be requested if required by PGTBC.

Unless the deadline is extended, forms and supporting documents for Adults must be submitted by October 31, 2026. The Distribution Administration Team will use reasonable efforts to issue payments to Eligible Elders by June 30, 2026, to other Adults by November 30, 2026, and to complete Youth payments to PGTBC by December 31, 2026.

### **1. Purpose and Guiding Principles**

This Policy governs the one-time distribution of \$40,000,000 received from the Eskay Creek Revitalization Project Impact Benefit Agreement (Eskay Creek IBA).

This Policy sets out who is eligible to receive a payment, how payments will be made, and how the distribution will be administered. This Policy is intended to be clear, fair, practical, and consistent. It also protects personal information and supports coordinated administration by the Tahltan Central Government, the Tahltan Band, and the Iskut Band.

For legal, tax, or administrative reasons, payments may be issued by the Tahltan Central Government, the Tahltan Band, or the Iskut Band. This Policy applies regardless of which entity issues the payment.

## 2. Definitions

In this Policy:

- **Adult:** means a person who is age 18 or older.
- **Distribution Administration Team:** means the people appointed to administer this Policy as set out in Section 4 of this Policy.
- **Elder:** means an Adult who is recognized by the TCG as an Elder and for whom the TCG administers regular quarterly Elders payments.
- **Eligible Elder:** means an Eligible Person who is also an Elder.
- **Eligible Person:** means a person who meets the eligibility criteria set out in Section 3 of this Policy.
- **Eskay Referendum:** means the Tahltan Nation vote on the Eskay Creek IBA.
- **Eskay Referendum Membership List:** means the list of Adult TCG members who were registered to participate in the Eskay referendum.
- **Implementation Resolution:** means a resolution passed by the Tahltan Leadership Council regarding the administration of this Policy.
- **PGTBC:** means the Public Guardian and Trustee of British Columbia.
- **TCG:** means the Tahltan Central Government.
- **Participating Entities:** means the Tahltan Central Government, the Tahltan Band, and the Iskut Band.
- **Youth:** means a person who is under 18, meaning age 17 or younger.

## 3. Eligibility

A person is eligible for a payment under this Policy if they fall within one of the following categories:

- Adults are eligible only if they are on the Eskay Referendum Membership List.
- Youth are eligible only if they are registered members of the TCG as of March 31, 2026.

An exception may be made for individuals who were Youth when the Eskay Referendum Membership List was finalized but have since become Adults.

Below is a summary of the eligibility criteria and the applicable payment method.

| <b>Category</b>     | <b>Who is eligible</b>                                                                                     | <b>How eligibility is confirmed</b>                                                                      | <b>How payment is made</b>                                                                                     |
|---------------------|------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|
| Youth               | A Youth who is a registered member of the TCG as of March 31, 2026.                                        | TCG registration records and any other documents reasonably required to confirm identity or eligibility. | Paid to PGTBC.                                                                                                 |
| Adult (band member) | An Adult who is on the Eskay Referendum Membership List and is a member of the Tahltan Band or Iskut Band. | The Eskay Referendum Membership List, together with band membership records.                             | Paid by the Tahltan Band or Iskut Band by electronic funds transfer using the banking information provided and |

|                         |                                                                                                                |                                                                                                                                                               |                                                                                                                                            |
|-------------------------|----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
|                         |                                                                                                                |                                                                                                                                                               | confirmed, unless the person is an Eligible Elder.                                                                                         |
| Adult (non-band member) | An Adult who is on the Eskay Referendum Membership List and is not a member of the Tahltan Band or Iskut Band. | The Eskay Referendum Membership List.                                                                                                                         | Paid by the TCG by electronic funds transfer using the banking information provided and confirmed, unless the person is an Eligible Elder. |
| Eligible Elder          | An Adult who is on the Eskay Referendum Membership List and is also an Elder.                                  | The Eskay Referendum Membership List, together with TCG records relating to regular quarterly Elders payments and, where applicable, band membership records. | Paid using the same payment information used for the recipient's regular quarterly Elders payments.                                        |

#### **4. Distribution Administration Team**

This Policy will be implemented by the Distribution Administration Team, which consists of the following individuals:

- (a) TCG Executive Director
- (b) TCG Secretary Treasurer
- (c) TCG Senior Finance Officer
- (d) TCG Membership Specialist
- (e) Iskut Band Manager
- (f) Iskut Membership Clerk
- (g) Tahltan Band Manager
- (h) Tahltan Membership Clerk

The Distribution Administration Team is responsible for organizing itself, assigning tasks among its members, and creating any subcommittees it considers necessary to implement particular components of this Policy.

The composition of the Distribution Administration Team may be amended from time to time by Implementation Resolution.

#### **5. Payments for Eligible Elders**

In the case of an Eligible Elder, the Distribution Administration Team shall process the payment without requiring submission of a Distribution Election Form. Payment shall be made using the same payment information used for that Elder's regular quarterly Elders payments.

The Distribution Administration Team shall use reasonable efforts to issue payments to Eligible Elders on or before June 30, 2026.

## **6. Verification of Eligibility**

The Distribution Administration Team may rely on the Eskay Referendum Membership List, along with TCG records, band records, and other records reasonably needed to confirm identity, age, registration status, and payment instructions.

An applicant may be asked to provide more information or documents, including identification, proof of age, guardianship documents, or estate documents, if needed to confirm eligibility or payment instructions.

If there are concerns about identity, duplicate claims, fraud, or inconsistent records, payment may be delayed until the issue is resolved.

## **7. Payment Amount**

Each Eligible Person is entitled to one payment of CAD \$10,000.00, subject to any withholding tax or other adjustments required by law or court order. Withholding tax will likely apply to Eligible Persons who are non-status or non-resident.

No person is entitled to more than one payment under this Policy. If duplicate claims arise, payment may be withheld until the matter is resolved.

## **8. Application Requirements and Deadlines**

Except in the case of an Eligible Elder or Youth, to receive payment, an Eligible Person or their authorized representative must submit the applicable Distribution Election Form and any other documents reasonably requested by the Distribution Administration Team.

Unless the deadline is extended by an Implementation Resolution, all required forms and supporting documents must be received by the Distribution Administration Team on or before **October 31, 2026**.

The Distribution Administration Team may accept a late submission if the delay was caused by incapacity, administrative error, mail disruption, estate issues, or other circumstances where strict enforcement would be unfair, as long as doing so does not materially disrupt the distribution.

The Distribution Administration Team will use reasonable efforts to issue payments to Adults, other than Eligible Elders, on or before November 30, 2026. Payments may take longer if more verification, legal review, estate administration, trustee arrangements, or other operational steps are required.

Applications from Adults will be processed as they are received. The Distribution Administration Team will strive to issue payments as soon as reasonably possible after an application is received and confirmed to be complete. It is anticipated that, in most cases, processing and payment will take approximately 2 to 4 weeks, subject to any additional verification, legal review, or other operational requirements.

Separate processing timelines apply to Eligible Elders, Adults who are not Eligible Elders, and Youth, as set out in Sections 5, 8, and 10 of this Policy.

## **9. Methods of Payment**

Payments to Eligible Elders shall be made using the same payment information used for the recipient's regular quarterly Elders payments.

Payments to Adults, other than Eligible Elders, shall be made by electronic funds transfer using the banking information provided by the recipient in the Distribution Election Form and confirmed by the Distribution Administration Team, regardless of whether the payment is issued through TCG, the Tahltan Band, or the Iskut Band.

For Adults who are not Eligible Elders, payment is generally issued by the Tahltan Band or Iskut Band for band members and by TCG for non-band members.

Payments for Youth shall be made to PGTBC, to be held and administered in accordance with applicable law and PGTBC policy.

## **10. Payments for Youth and Adults with Authorized Representatives**

Payments for Youth shall be processed automatically by the Distribution Administration Team using TCG records to confirm Youth eligibility as of March 31, 2026, without requiring submission of a Distribution Election Form, and shall be paid to PGTBC to be held in trust until the age of majority. The Distribution Administration Team shall use reasonable efforts to complete Youth payments to PGTBC on or before December 31, 2026. The Distribution Administration Team may request additional information for Youth if requested by PGTBC prior to transferring the funds to PGTBC.

If an Eligible Person is an Adult who lacks legal capacity or whose affairs are managed by another person with legal authority, payment may be made only to the person legally entitled to receive and manage the funds on that Adult's behalf.

## **11. Deceased Persons and Estates**

If a person was otherwise eligible under this Policy but dies before receiving payment, the payment may be made to that person's estate if the estate establishes its entitlement and meets applicable estate administration requirements.

The Distribution Administration Team may require a death certificate, probate or administration documents, or any other documents reasonably needed to confirm who is entitled to receive payment on behalf of the estate and to protect against multiple or competing claims.

Where there is uncertainty, a dispute among potential estate representatives or beneficiaries, or an apparent risk of double payment, the Distribution Administration Team may withhold payment until the dispute is resolved or adequate protections are put in place.

## **12. No Tax or Other Advice**

The Participating Entities may structure, route, report, withhold, and document payments as needed to comply with legal, tax, trust, accounting, audit, or governance requirements.

Each recipient is responsible for getting their own advice about the tax consequences of the payment and for meeting any personal tax obligations. No Participating Entity, and no member

of the Distribution Administration Team, gives legal, tax, accounting, or financial advice by administering this Policy.

That said, in general terms:

- Recipients who are band members and who are tax-resident in Canada will receive their payments directly from their respective Tahltan or Iskut Band. Recipients who are eligible as members of another band, other than the Tahltan Band or Iskut Band, will receive their payments directly from TCG. No T4A Information Slip will be issued, and these payments are viewed as being exempt from Canadian income tax, similar to certain other types of payments received by Indigenous band members, such as employment income earned on a reserve.
- Recipients who are non-band members and who are tax-resident in Canada will receive their payments directly from TCG. These payments are subject to a 30% lump-sum domestic Canadian income tax withholding, and a T4A Information Slip will be issued to these individuals. These payments are taxable to non-members who are tax-resident in Canada, similar to payments from other sources of income earned by a non-member other than on a reserve. Taxation of these payments in Canada will also depend on each non-member's personal income tax situation in Canada, and these individuals should seek their own tax advice. Going forward, any future regular payments made by TCG to non-members who are tax-resident in Canada will also be subject to domestic Canadian income tax withholding at the applicable rates. These regular payments and the withholdings thereon, in addition to the 2026 IBA payment, will be reported on a T4A Information Slip issued to all non-members who are tax-resident in Canada for 2026.
- Recipients who are not tax-resident in Canada, including band members and non-band members, will receive their payments directly from TCG. These payments are subject to a 25% non-resident withholding tax, and an NR4 Information Slip will be issued to those non-resident individuals. Taxation of these payments in the hands of a non-resident will be determined in that individual's foreign tax jurisdiction, and such individuals should seek their own domestic tax advice in their country of tax residence. Going forward, any future regular payments made by TCG to individuals who are non-residents of Canada will also be subject to 25% non-resident withholding tax. These regular payments and the withholdings thereon, in addition to the 2026 IBA payment, will be reported on an NR4 Information Slip issued to all recipients who are non-residents of Canada for 2026.

The applicable Distribution Election Form may require recipients to acknowledge these matters and to provide customary releases, declarations, and certifications reasonably required for lawful administration.

### **13. Dispute Resolution and Review Process**

A person who believes they were wrongly denied payment, placed in the wrong category, or affected by an administrative error may submit a written request for review to the Distribution Administration Team within 30 days after notice of the decision, or later if the Distribution Administration Team decides fairness requires it.

On first-level review, the Distribution Administration Team or a designated reviewer, if appointed by Implementation Resolution, may correct clerical errors, consider omitted documents, and reassess the decision based on the criteria in this Policy.

If the matter is not resolved on first-level review, the person seeking review may submit a further written request for appeal. The appeal may then be referred to the Tahltan Leadership Council or another appeal body designated by Implementation Resolution. That body may confirm, vary, or overturn the decision under review, and its decision is final for the purposes of this Policy.

This section does not apply to a request that is frivolous, abusive, duplicative, unsupported after a reasonable opportunity to provide documents, or outside the scope of this Policy.

#### **14. Conflict of Interest**

Any person involved in administering this Policy must avoid actual conflicts of interest and reasonably apparent conflicts of interest. No person may make, influence, or approve an administrative decision relating to their own payment, the payment of a member of their household, or any matter in which they have a personal interest that could impair impartial administration.

Where a conflict exists or may reasonably be perceived to exist, the affected person must promptly disclose it and recuse themselves from administering this Policy in respect of the conflict. The matter must then be handled by another authorized administrator or reviewer.

#### **15. Privacy, Confidentiality, and Records**

Personal information collected, used, disclosed, and kept for this Policy must be limited to what is reasonably necessary to administer the distribution and must be handled in accordance with applicable privacy laws, internal privacy practices, and any information-sharing arrangements adopted for this Policy.

The Participating Entities may share information with one another to the extent reasonably necessary to verify eligibility, prevent duplicate payments, manage disputes, administer payments, and satisfy audit, legal, or tax requirements.

The Distribution Administration Team may maintain appropriate records of eligibility determinations, payment instructions, payment status, reviews, and supporting documentation for a reasonable retention period consistent with legal and operational requirements.

#### **16. Administrative Authority**

The Tahltan Leadership Council may, by Implementation Resolution, adopt administrative procedures, forms, checklists, and schedules, and make determinations, that are consistent with this Policy. These materials may supplement this Policy without a formal amendment, as long as they do not materially change the eligibility rules or payment entitlements.

The Distribution Administration Team may interpret this Policy and resolve administrative issues not expressly addressed in it, provided any such interpretation is made in good faith, is consistent with the purpose of this Policy, and is not contrary to an Implementation Resolution.

## **17. Communications, Forms, and Member Support**

The Distribution Administration Team may issue plain-language summaries, frequently asked questions, form instructions, privacy notices, and other member communications to support fair and efficient administration. If there is any inconsistency between a member communication and this Policy, this Policy prevails unless the inconsistency is expressly authorized by an Implementation Resolution.

The Distribution Administration Team may establish one or more points of contact for member inquiries and may publish deadlines, submission instructions, office locations, document checklists for applicants, estates, guardians, and authorized representatives, and one or more online fillable forms that permit supporting documents to be uploaded electronically.

The forms adopted for administration under this Policy are attached as schedules to this Policy. Schedule A is the Member Letter. Schedule B-1 is the Adult Distribution Election Form, and Schedule B-2 is the Estate and Other Representatives Distribution Election Form. Additional forms may, by Implementation Resolution, be adopted as further schedules or stand-alone implementation documents, including a direction to pay form, estate declaration, indemnity, review request form, and any declaration required for identity or eligibility verification.

## **18. Anti-Fraud, Overpayments, and Recovery**

The Distribution Administration Team may take reasonable steps to detect, prevent, and investigate fraud, misrepresentation, forgery, duplicate claims, improper interference, or other misuse of the distribution process. This may include requiring statutory declarations, certified copies of documents, additional identity verification, or legal opinions where reasonably needed.

If the Distribution Administration Team reasonably suspects fraud, misrepresentation, competing entitlement, or other material irregularity, it may suspend the application or payment, refuse to process the claim pending further review, or seek legal direction.

Any overpayment, duplicate payment, or payment made based on false, misleading, incomplete, or later-disproven information is a debt owing to the entity that funded or issued the payment. Such entity may demand repayment, set off the amount against any later entitlement if lawful, or use any other lawful recovery process.

## **19. Unclaimed, Returned, and Undeliverable Payments**

If a payment is returned, remains undeliverable, or cannot be completed because the recipient cannot be located or has not provided required documentation, the Distribution Administration Team may place the funds in suspense and take reasonable steps to contact the recipient or lawful representative.

The Participating Entities may, by Implementation Resolution, adopt additional procedures for tracing recipients, reissuing payments, and dealing with stale-dated instruments or prolonged non-response, including procedures applicable to persons residing outside Canada, persons who are incarcerated, and persons whose whereabouts are unknown.

Where, as an exception, a payment is issued by cheque and the cheque is not cashed on or before March 31, 2027, the cheque may be cancelled and the amount of that payment may

revert to the Participating Entity that issued the payment, provided that such step is approved by an Implementation Resolution.

## **20. Fund Sufficiency, Costs, and Reserves**

The Participating Entities may establish reasonable reserves, holdbacks, and administrative budgets for taxes, professional fees, mailing and banking costs, fraud prevention, dispute resolution, trustee arrangements, contingencies, and other proper expenses associated with implementing this Policy.

Such amounts may be paid out of any portion of the \$40,000,000 remaining after the main distribution process is completed.

If the Participating Entities determine that the available funds are not enough to cover all approved payments and proper administration costs, they may, by written resolution, defer payment, reduce payments on a pro rata basis, establish any priority rules required by law, or take any other lawful step reasonably needed to complete the distribution in an orderly and fair way.

## **21. Amendments**

This Policy may be amended only by written resolution of each of the TCG, Tahltan Band, and Iskut Band.

An amendment may be made retroactively if needed to correct a drafting error, administrative defect, or inconsistency, as long as it does not unfairly prejudice any person who has already received payment or has already been finally confirmed as eligible.

## **22. Special Cases and Administrative Flexibility**

The Distribution Administration Team may establish reasonable procedures for applicants or recipients who are incarcerated, reside outside Canada, are missing, are difficult to locate, face barriers to document collection, or present other practical administration issues not expressly addressed elsewhere in this Policy, provided those procedures are consistent with applicable law and the purpose of this Policy.

Any special-case procedure adopted under this section must be applied consistently to similarly situated persons and must not be used to create a substantive eligibility exception unless such exception is otherwise authorized by this Policy or by an Implementation Resolution.

**SCHEDULE A**

[See applicable material on TCG website]

**SCHEDULE B-1**  
**Adult Distribution Election Form**

[See applicable forms on TCG website]

**SCHEDULE B-2**  
**Estate and Other Representatives Distribution Election Form**

[See applicable forms on TCG website]