

NUNATSIAVUT ASSEMBLY

IL 2026-02

BUDGET ACT, 2026

AN ACT TO IMPLEMENT THE CONSOLIDATED FINANCIAL PLAN OF THE
NUNATSIAVUT GOVERNMENT FOR THE FISCAL YEAR BEGINNING
APRIL 1, 2026 AND ENDING MARCH 31, 2027

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ANNEX

Be it enacted by the President of Nunatsiavut and the Nunatsiavut Assembly as follows:

SHORT TITLE

1. This Inuit Law may be cited as the *Budget Act, 2026*.

INTERPRETATION

2. In this Act unless the context otherwise requires:
 - (a) "Act" means the *Budget Act, 2026*;
 - (b) "Budget" means the Consolidated Financial Plan referred to in section 3 of this Act and annexed to this Act;



Passed by Nunatsiavut Assembly
1 on March 4, 2026.

- (c) “Nunatsiavut Fund” means the consolidated revenue fund of the Nunatsiavut Government established and maintained in terms of Chapter 8 of the Labrador Inuit Constitution;

BUDGET APPROVED AND ADOPTED

3.

The Consolidated Financial Plan of the Nunatsiavut Government for the fiscal year beginning April 1, 2026 and ending March 31, 2027, a copy of which is annexed to this Act, is hereby approved and adopted as the Consolidated Financial Plan of the Nunatsiavut Government for the fiscal period April 1, 2026 to March 31, 2027.

AUTHORIZATIONS RESPECTING REVENUES

4.

The Nunatsiavut Treasurer is hereby authorized and directed

- (a) to bring the following amounts from the Government of Canada under the Fiscal Financing Agreement into the amounts available to the Nunatsiavut Government for the fiscal year starting April 1, 2026:

\$399,604,000

and

- (b) to raise and collect the following revenues and to pay the same into the Nunatsiavut Fund during the fiscal year starting April 1, 2026:

Fisheries and Environment Fund	\$13,032,000
Personal Income Tax	\$ 5,775,000
Labrador Land Claims Implementation Trust Fund	\$ 12,791,000
Interest/Investment Revenue	\$ 6,449,500
Goods and Services Tax	\$ 2,157,500
Other Revenue	<u>\$ 245,000</u>
	<u>\$440,054,000</u>

ADDITIONAL REVENUES

5.

The amounts referred to in subsection 4(b) are estimates and nothing in section 4 prevents or shall be construed to prevent the Nunatsiavut Government from collecting or receiving additional money provided such money is paid into the Nunatsiavut Fund, but nothing in this section authorizes or shall be construed to authorize an increase in any tax payable by Inuit, whether under an agreement with a taxing authority or otherwise.

PAYMENTS MUST BE AUTHORIZED

6.

No payments may be made out of the Nunatsiavut Fund during the fiscal period April 1, 2026 to March 31, 2027, except:

- (a) in accordance with the budget;
- (b) with the authorization of the President-in-Council where the payment is made pursuant to a funding agreement entered into by the Nunatsiavut Government and the payment does not exceed the amount payable to or received or receivable by the Nunatsiavut Government pursuant to the agreement; or
- (c) in accordance with an authorization under some other Act of the Assembly including the *Land Claims Agreement Funding Act*.

TIME LIMIT ON PAYMENTS AUTHORIZED UNDER THIS ACT

7.

Subject to section 64 of the *Financial Administration Act*, no payment may be made under this Act after March 31, 2027.

APPROPRIATIONS

8.

Subject to Part 9 of the *Financial Administration Act*, the following persons may, in accordance with the budget, requisition from and out of the Nunatsiavut Fund up to the following amounts for the fiscal year beginning on April 1, 2026, for the following purposes:

NUNATSIAVUT ASSEMBLY

- (a) \$4,566,500 in respect of the Assembly and the members on the requisition of the Speaker.

NUNATSIAVUT SECRETARIAT

- (b) \$6,682,500 in respect of the functions, programs and services of the Nunatsiavut Secretariat on the requisition of the President.

NUNATSIAVUT AFFAIRS

- (c) \$239,849,000 in respect of the functions, programs and services of the Nunatsiavut Affairs on the requisition of the First Minister.

DEPARTMENT OF FINANCE, HUMAN RESOURCES & INFORMATION TECHNOLOGY

- (d) \$72,703,500 in respect of the functions, programs and services of the Department of Finance, Human Resources & Information Technology on the requisition of the Nunatsiavut Treasurer.

DEPARTMENT OF LANDS AND NATURAL RESOURCES

- (e) \$19,310,000 in respect of the functions, programs and services of the Department of Lands and Natural Resources on the requisition of the Nunatsiavut Minister of Lands and Natural Resources.

DEPARTMENT OF HEALTH AND SOCIAL DEVELOPMENT

- (f) \$76,377,500 in respect of the functions, programs and services of the Department of Health and Social Development on the requisition of the Nunatsiavut Minister of Health and Social Development.

DEPARTMENT OF EDUCATION AND ECONOMIC DEVELOPMENT

- (g) \$33,576,500 in respect of the functions, programs and services of the Department of Education and Economic Development on the requisition of the Nunatsiavut Minister of Education and Economic Development.

DEPARTMENT OF LANGUAGE, CULTURE AND TOURISM

- (h) \$7,724,000 in respect of the functions, programs and services of the Department of Language, Culture and Tourism on the requisition of the Nunatsiavut Minister of Language, Culture and Tourism.

APPROPRIATION IN RESPECT OF INUIT COMMUNITY GOVERNMENT BUDGETS

- (i) \$17,734,500 in respect of the functions, programs and services of the Inuit Community Governments on the requisition of the Nunatsiavut Treasurer provided the Treasurer is satisfied that:

- (A) the budget of each Inuit Community Government has been approved in accordance with section 10.3.6 of the Labrador Inuit Constitution; and
- (B) the requisition is consistent with the advice of the Communities Joint Management Committee with respect to the equitable division among the Inuit Community Governments of the amount of \$17,734,500.

APPROPRIATION IN RESPECT OF INUIT COMMUNITY CORPORATION BUDGETS

- (j) \$263,000 in respect of the functions, programs and services of the Inuit Community Corporations on the requisition of the Nunatsiavut Treasurer provided the annual budget of the Inuit Community Corporation has been approved by the Nunatsiavut Executive Council.

OTHER REQUISITIONS MUST BE BUDGETED FOR AND BE AUTHORIZED BY EXECUTIVE COUNCIL

9.

Any requisition for a payment from and out of the Nunatsiavut Fund that is not specifically authorized in sections 6, 7 and 8 of this Act but that has been provided for in the budget must first be authorized by order of the Nunatsiavut Executive Council.

TRANSFERS BETWEEN FUNDS OR DEPARTMENTAL BUDGETS

10.

Nothing in this Act prevents the transfer of an amount between funds or departmental budgets in accordance with sections 49 and 50 of the *Financial Administration Act*.

EFFECTIVE DATE

- 11.** This Act has effect on April 1, 2026.