

self-determination and the right to practise one's culture is an element of ethnic minority rights as set out in international human rights instruments such as the International Covenant on Economic, Social and Cultural Rights. Continued interference with this essential aspect of the economy and culture of aboriginal people therefore raises some international human rights issues.

The essence of this controversy is really a human rights issue. By whose standard is the morality or humaneness of certain activities to be measured? How is it possible for persons outside a particular culture, to judge the relative morality of that culture in respect to its treatment of animals? Are aboriginal people to suffer still more cultural upheaval because of negative moral judgments of their cultures based on foreign values?

27. Taxation

Aboriginal people with status as "Indians" under the federal *Indian Act* are entitled to a tax exemption in relation to personal property situated on reserve pursuant to s. 87 of the *Indian Act*. Aboriginal people assert that exemption from tax is a treaty and aboriginal right irrespective of what the federal law may provide from time to time. This position, and disputes about the proper interpretation and application of s. 87, have raised a large number of taxation issues involving practically every form of taxation: sales, income, municipal, provincial and federal.

28. Education

The Committee has also been made aware that serious concerns exist about the quality of education received by aboriginal students at the elementary and secondary level. In particular there are concerns that there is a critical need for curriculum changes to upgrade the standards in aboriginal schools. While recent policy changes allowing greater control by parents and band councils are expected to have a significant impact on rates of high school completion for aboriginal students, it is felt that there is still much work to be done to ensure that the educational needs of aboriginal children are adequately met. In 1988, the Education Secretariat of the Assembly of First Nations published four volumes of a comprehensive review of education issues