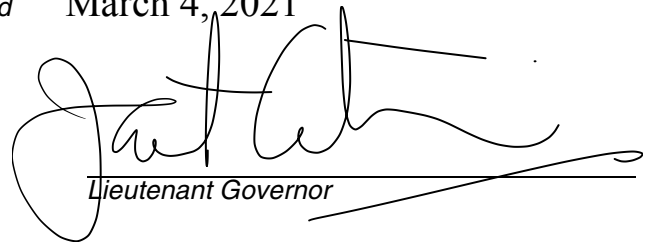


PROVINCE OF BRITISH COLUMBIA

ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 109


, Approved and Ordered March 4, 2021



Lieutenant Governor

Executive Council Chambers, Victoria

On the recommendation of the undersigned, the Lieutenant Governor, by and with the advice and consent of the Executive Council, orders that, effective April 1, 2021, the Provincial Sales Tax Regulation, B.C. Reg. 96/2013, is amended as set out in the attached Schedule.



Minister of Finance



Presiding Member of the Executive Council

(This part is for administrative purposes only and is not part of the Order.)

Authority under which Order is made:

Act and section: *Provincial Sales Tax Act*, S.B.C. 2012, c. 35, ss. 1 and 236 (2)

Other: OIC 129/2013

R20489903

## SCHEDULE

*1 The Provincial Sales Tax Regulation, B.C. Reg. 96/2013, is amended by adding the following section to Division 1 of Part 1:*

### **Soda beverages**

- 7.1** (1) For the purposes of paragraph (b) of the definition of “soda beverage” in section 1 of the Act, a frozen beverage having the following characteristics is prescribed:
- (a) the beverage has a gas added to it, whether or not the added gas causes the beverage to be effervescent;
  - (b) the beverage contains sugar, another natural sweetener or an artificial sweetener.
- (2) For the purposes of paragraph (b) of the definition of “soda beverage” in section 1 of the Act, a beverage having the following characteristics is prescribed:
- (a) the beverage contains both
    - (i) a beverage described in paragraph (a) of the definition of “soda beverage” in section 1 of the Act or prescribed under subsection (1) of this section, and
    - (ii) a frozen dessert product, fruit or fruit flavouring, or candy, chocolate or other type of confection;
  - (b) the beverage does not contain
    - (i) liquor, or
    - (ii) dealcoholized beer, sparkling wine or cider, if the beverage contains 1% or less alcohol by volume.