

PROVINCE OF BRITISH COLUMBIA

ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 137

, Approved and Ordered March 11, 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

- (a) the Carbon Tax Regulation, B.C. Reg. 125/2008, is amended as set out in the attached Appendix 1,
- (b) the Consular Tax Exemption Regulation, B.C. Reg. 127/2008, is amended as set out in the attached Appendix 2,
- (c) the Motor Fuel Tax Regulation, B.C. Reg. 414/85, is amended as set out in the attached Appendix 3, and
- (d) the Provincial Sales Tax Regulation, B.C. Reg. 96/2013, is amended as set out in the attached Appendix 4.



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: *Carbon Tax Act*, S.B.C. 2008, c. 40, s. 84 (3) and (5)
Motor Fuel Tax Act, R.S.B.C. 1996, c. 317, s. 71 (2) and (6)
Provincial Sales Tax Act, S.B.C. 2012, c. 35, ss. 236 (2) and (4) and 241 (1)
South Coast British Columbia Transportation Authority Act, S.B.C. 1998, c. 30, s. 169.6 (3)
Tobacco Tax Act, R.S.B.C. 1996, c. 452, s. 44 (2)

other OIC 386/2008; OIC 388/2008; OIC 2416/85; OIC 129/2013

R20478903

APPENDIX 1

- 1 Section 45 of the Carbon Tax Regulation, B.C. Reg. 125/2008, is repealed and the following substituted:*

Certificate of lien form

- 45** For the purposes of section 64 (2) of the Act, a certificate of lien must
- (a) be in the form specified by the director, and
 - (b) include at least the following information:
 - (i) the name and address of the person against whom the lien is being registered;
 - (ii) information sufficient to identify the real property against which the lien is being registered;
 - (iii) the amount remaining unpaid or unremitted.

- 2 The Schedule is repealed.*

APPENDIX 2

- 1 Section 1 of the Consular Tax Exemption Regulation, B.C. Reg. 127/2008, is amended by striking out “section 2” and substituting “section 2 (1)”.*

- 2 Section 2 is amended*

- (a) by renumbering the section as section 2 (1),*
- (b) in subsection (1) (b) and (c) by striking out “the Department of Foreign Affairs and International Trade of the government of Canada” and substituting “the foreign affairs department”, and*
- (c) by adding the following subsection:*
 - (2) In subsection (1), “**foreign affairs department**” means the department of the government of Canada responsible for recognizing diplomatic privileges and immunities and accrediting consular posts.

APPENDIX 3

- 1 Section 1 (1) of the Motor Fuel Tax Regulation, B.C. Reg. 414/85, is amended by repealing the definition of “dye” and substituting the following:*

“**dye**” means a type of dye authorized by the director in accordance with section 5.8; .

- 2 Section 5.5 is repealed and the following substituted:*

Certificate of lien form

- 5.5** For the purposes of section 57.1 (2) of the Act, a certificate of lien must

- (a) be in the form specified by the director, and
- (b) include at least the following information:
 - (i) the name and address of the person against whom the lien is being registered;
 - (ii) information sufficient to identify the real property against which the lien is being registered;
 - (iii) the amount remaining unpaid or unremitted.

3 *The following section is added:*

Authorized types of dye

5.8 For the purposes of the Act and this regulation, the director may authorize types of dye that meet all of the following criteria:

- (a) dyes must be concentrate mixtures;
- (b) dyes must be completely soluble in fuel, heating oil and non-motor fuel oil;
- (c) dyes must contain an agent for colouring fuel, heating oil and non-motor fuel oil.

4 *Section 7 (a) and (d) is repealed and the following substituted:*

- (a) at a refinery that is located in the Province and is owned or leased by the authorized person,
- (d) by using a dye injector that is mounted on a truck that is owned or leased by the authorized person.

5 *Forms A and H are repealed.*

APPENDIX 4

1 *Section 102 of the Provincial Sales Tax Regulation, B.C. Reg. 96/2013, is repealed and the following substituted:*

Certificate of lien form

102 For the purposes of section 221 (2) (a) of the Act, a certificate of lien must

- (a) be in the form specified by the director, and
- (b) include at least the following information:
 - (i) the name and address of the person against whom the lien is being registered;
 - (ii) information sufficient to identify the real property against which the lien is being registered;
 - (iii) the amount remaining unpaid or unremitted.

2 *The Schedule is repealed.*