

PROVINCE OF BRITISH COLUMBIA

ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 192

, Approved and Ordered March 29, 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 December 18, 2020,

- (a) the attached COVID-19 (*Income Tax Act*) Regulation is made, and
- (b) Schedule 2 of the *COVID-19 Related Measures Act*, S.B.C. 2020, c. 8, is amended by adding the following row after the row for item 29:

30	COVID-19 (<i>Income Tax Act</i>) Regulation	
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Attorney General and Minister Responsible for Housing



Minister of Public Safety and Solicitor General



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: *Emergency Program Act*, R.S.B.C. 1996, c. 111, s. 10.1;
COVID-19 Related Measures Act, S.B.C. 2020, c. 8, s. 3 (5) (c) and (8) (b)

Other:

COVID-19 (INCOME TAX ACT) REGULATION

Definitions

- 1 In this regulation:
 - “**Act**” means the *Income Tax Act*;
 - “**BC recovery benefit**” means the payment, of up to \$500 in the case of an individual and up to \$1 000 in the case of a family or single parent, provided by the government in relation to the COVID-19 pandemic;
 - “**COVID-19 pandemic**” has the same meaning as in section 1 of the *COVID-19 Related Measures Act*;
 - “**designated person**” has the same meaning as in section 64 (1) of the Act;
 - “**finance minister**” has the same meaning as in section 1 (1) of the Act;
 - “**increased employment incentive**” means the payment, for employers who increase their employment of low- to middle-income employees from the third to fourth quarter of 2020, provided by the government in relation to the COVID-19 pandemic;
 - “**official**” has the same meaning as in section 64 (1) of the Act, and for the purposes of this regulation, includes a designated person;
 - “**Provincial minister**” has the same meaning as in section 1 (1) of the Act;
 - “**taxpayer information**” has the same meaning as in section 64 (1) of the Act.

Communication of information

- 2 (1) As an exception to section 64 (2) of the Act and subject to this section, an official may provide taxpayer information to an official solely for the purposes of the administration or enforcement of one or both of the following:
 - (a) the program that provides for the BC recovery benefit;
 - (b) the program that provides for the increased employment incentive.
- (2) An official must not under subsection (1) provide taxpayer information to an official except in accordance with an agreement entered into under section 65 of the Act.
- (3) For the purposes of subsection (2) and an agreement referred to in that subsection, a purpose referred to in subsection (1) is to be considered a purpose referred to in section 64 (5) of the Act.

Information-sharing agreements

- 3 As an exception to section 65 (3) of the Act, that subsection does not prevent any taxpayer information obtained by the Provincial minister or finance minister under an information-sharing agreement with the government of Canada or an agency of that government or under an agreement entered into under section 69 of the Act from being used or disclosed for the purpose of administering and enforcing one or both of the following:
 - (a) the program that provides for the BC recovery benefit;
 - (b) the program that provides for the increased employment incentive.