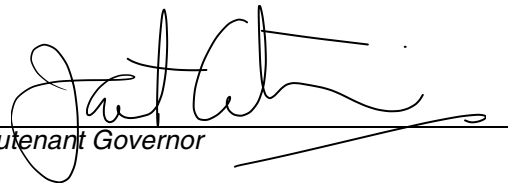


PROVINCE OF BRITISH COLUMBIA

ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 222

, Approved and Ordered May 4, 2020



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 the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, is amended as set out in the attached Schedule.



Minister of Finance and Deputy Premier



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, s. 242*

Other: *OIC 130/2013*

R10411624

## SCHEDULE

*1 The Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, is amended by adding the following section:*

**Special refunds by Insurance Corporation of British Columbia**

- 138.2**
- (1) Subject to subsection (3), the Insurance Corporation of British Columbia may refund to a person an amount of tax paid under section 69 of the Act in respect of a vehicle licence period if the vehicle ceases to be licensed, under a licence to which a prorating agreement applies, on a date that is
    - (a) within the vehicle licence period, and
    - (b) after March 10, 2020 but before October 1, 2020.
  - (2) If the Insurance Corporation of British Columbia does not exercise its discretion under subsection (1) to pay a refund to a person, the director may pay the refund if the director is satisfied that
    - (a) the person paid to the Insurance Corporation of British Columbia tax under section 69 of the Act in respect of a vehicle licence period, and
    - (b) the requirement in respect of the vehicle, set out in subsection (1), is met.
  - (3) A person may not be paid a refund under subsection (1) if the director pays a refund under subsection (2).
  - (4) The amount of the refund under subsection (1) or (2) is the amount calculated in accordance with the formula set out in section 137.1 as if the refund were payable under section 74.2 of the Act.
  - (5) A person to whom a refund is paid under subsection (1) or (2) must repay to the government an amount equal to the refund if
    - (a) the Insurance Corporation of British Columbia has provided a credit in respect of the same vehicle for the same vehicle licence period under section 74 (2) or 76 (2) of the Act, or
    - (b) the director has paid a refund, in respect of the same vehicle for the same vehicle licence period, under section 74 (3), 74.1, 74.2 or 76 (3) of the Act.