

PROVINCE OF BRITISH COLUMBIA
ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 293

, Approved and Ordered June 03, 2022



~~Lieutenant Governor~~
Administrator

Executive Council Chambers, Victoria

On the recommendation of the undersigned, the ~~Lieutenant Governor~~ ^{Administrator}, by and with the advice and consent of the Executive Council, orders that 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. 236 and 237

Other: OIC 96/2013

R10580617

SCHEDULE

- 1 Section 14 of the Provincial Sales Tax Regulation, B.C. Reg. 96/2013, is amended***
- (a) by renumbering the section as section 14 (1),***
 - (b) in subsection (1) by adding “in relation to tangible personal property or software” after “the prescribed date”,***
 - (c) in subsection (1) (a) (ii) and (b) (ii) by striking out “12 months” and substituting “the number of months specified in subsection (3)”, and***
 - (d) by adding the following subsections:***
 - (2) For the purposes of section 32 (5) of the Act, the prescribed date in relation to an eligible taxable service is,**
 - (a) if the person’s reporting period is a period of one or more months, the earlier of**
 - (i) the last day of the month after the end of the person’s reporting period in which the tangible personal property in relation to which the eligible taxable service is provided is used after the service is provided, other than the use of storing, keeping or retaining the tangible personal property for any purpose, and**
 - (ii) the last day of the month after the end of the person’s reporting period that includes the month that is the number of months specified in subsection (3) after the month in which the eligible taxable service is purchased, or**
 - (b) if the person’s reporting period is not a period of one or more months, the earlier of**
 - (i) 30 days after the last day of the person’s reporting period in which the tangible personal property in relation to which the eligible taxable service is provided is used after the service is provided, other than the use of storing, keeping or retaining the tangible personal property for any purpose, and**
 - (ii) 30 days after the last day of the person’s reporting period that includes the last day of the month that is the number of months specified in subsection (3) after the month in which the eligible taxable service is purchased.**
 - (3) For the purposes of subsections (1) (a) (ii) and (b) (ii) and (2) (a) (ii) and (b) (ii), the following number of months is specified:**
 - (a) in the case of a person described in section 12 (2) (a) [*interprovincial or international commercial rail transportation*], 24 months;**
 - (b) in the case of any other person, 12 months.**
 - (4) Section 65 [*estimate of hours or distance conveyance will travel*] of the Act applies in relation to tax that is**
 - (a) imposed under sections 60 (2), 62 (3), 63 (3) and 64 (2) of the Act, and**

- (b) required under section 32 (5) of the Act to be paid by a date specified in subsection (1) or (2) of this section.
- (5) Section 66 [*adjustment of tax*] of the Act applies in relation to an estimate made under section 65 of the Act as applied by subsection (4) of this section and, for that purpose, tax payable under section 66 (2) of the Act must be paid as required by section 66 (3) and (3.1) unless the agreement under section 32 (1) of the Act specifies a different date, in which case the tax must be paid on or before the date specified in the agreement.