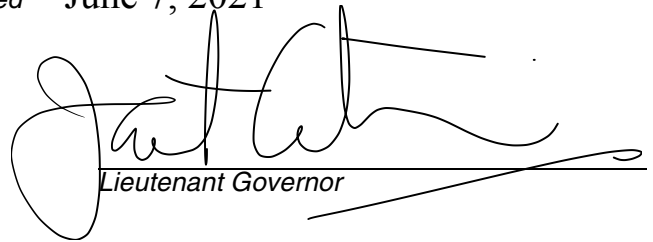


PROVINCE OF BRITISH COLUMBIA

ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 329


, Approved and Ordered June 7, 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 July 1, 2021, the Tobacco Tax Act Regulation, B.C. Reg. 66/2002, 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: *Tobacco Tax Act*, R.S.B.C. 1996, c. 452, s. 44 (2)

Other: O.C. 244/2002

R10510524

SCHEDULE

1 Section 15 of the Tobacco Tax Act Regulation, B.C. Reg. 66/2002, is amended

(a) by repealing subsection (1) and substituting the following:

- (1) At the time that a change in the rate of tax payable by a consumer of tobacco takes effect, every retail dealer must take an inventory of the amount of tobacco in the retail dealer's possession that is tobacco
 - (a) that is affected by the change, and
 - (b) in respect of which the retail dealer was required to pay security under section 12 of the Act. ,

(b) by adding the following subsections:

- (1.1) A retail dealer must provide the inventory taken under subsection (1) to the director, within the time required by the director.
- (1.2) If a retail dealer does not possess any tobacco that is affected by the change in the rate of tax described in subsection (1), the retail dealer must provide to the director, within the time required by the director, an inventory indicating that the retail dealer does not possess any such tobacco.
- (1.3) Subsection (1.2) does not apply to an exempt sale retail dealer who does not also hold a retail authorization. , ***and***

(c) in subsection (2) by striking out “who is required to provide an inventory under subsection (1)”.