

PROVINCE OF BRITISH COLUMBIA
ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 361

, Approved and Ordered June 27, 2022

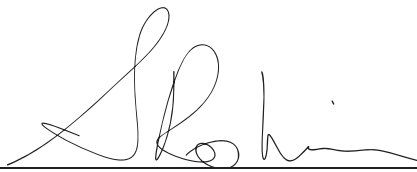


Lieutenant Governor

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) effective July 1, 2022, the Provincial Sales Tax Regulation, B.C. Reg. 96/2013, is amended as set out in the attached Schedule 1,
- (b) effective July 1, 2022, the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, is amended as set out in the attached Schedule 2, and
- (c) effective September 1, 2022, the Provincial Sales Tax Regulation, B.C. Reg. 96/2013, is amended as set out in the attached Schedule 3.



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 246

Other: *O.C. 129/2013, O.C. 130/2013*

R10609355

SCHEDULE 1

1 Section 2.1 of the Provincial Sales Tax Regulation, B.C. Reg. 96/2013, is repealed.

2 The following section is added to Division 3 of Part 6:

**Section 134.5 of the Act –
tax if online marketplace service used for new purpose**

71.01 For the purposes of section 134.5 (3) of the Act, the prescribed date is,

- (a) if the registrant's reporting period is a period of one or more months, the last day of the month after the end of the registrant's reporting period in which the registrant first uses the online marketplace service, or allows the online marketplace service to be used, as referred to in section 134.5 (1) (b) of the Act, or
- (b) if the registrant's reporting period is not a period of one or more months, 30 days after the last day of the registrant's reporting period in which the registrant first uses the online marketplace service, or allows the online marketplace service to be used, as referred to in section 134.5 (1) (b) of the Act.

3 Section 79 (2) is amended by adding "134.5 (3)," after "133 (3)."

4 The following section is added:

**Requirement to provide receipt, bill or invoice –
online marketplace facilitator**

84.1 An online marketplace facilitator must provide a person with a receipt, bill or invoice if

- (a) the online marketplace facilitator facilitates through an online marketplace a sale, provision or lease to the person in respect of which the online marketplace facilitator is a collector, and
- (b) that person requests a receipt, bill or invoice.

5 Section 86 is amended

(a) in subsections (3) (a) and (3.1) (a) by adding " or, if the collector is an online marketplace facilitator, facilitates the sale to the person of," after "sells to the person",

(b) in subsection (5) by striking out "section 130 (3) (b) of the Act and section 89" and substituting "section 130 (3) (b) or 134.3 (4) (b) of the Act and section 89 or 89.1", and

(c) in subsection (8) by adding " , 134.3 (4)" after "130 (3)".

6 Section 87 is amended by

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

- (0.1) Subsection (1) applies to the following collectors:
- (a) a collector who sells a modified motor vehicle to a person at a retail sale in British Columbia;
 - (b) a collector who is an online marketplace facilitator and who facilitates the sale of a modified motor vehicle at a retail sale in British Columbia;
 - (c) a collector who causes a modified motor vehicle to be delivered into British Columbia to a person;
 - (d) a collector who leases a modified motor vehicle to a lessee;
 - (e) a collector who is an online marketplace facilitator and who facilitates the lease of a modified motor vehicle to a lessee.

- (1) A collector described in subsection (1) must
- (a) provide the person with a receipt, bill or invoice in relation to the sale or lease, and
 - (b) record on the receipt, bill or invoice the portion of the price that can reasonably be attributed to those special features or modifications of the vehicle for which the sole purpose is to
 - (i) facilitate the use of the vehicle by, or the transportation of, an individual using a wheelchair, or
 - (ii) equip the vehicle with an auxiliary driving control that facilitates the operation of the vehicle by an individual with a disability. ,

(b) in subsection (2) by adding “or, if the collector is an online marketplace facilitator, facilitates the sale of” after “who sells”, and

(c) in subsection (3) by adding “or, if the collector is an online marketplace facilitator, facilitates the lease of” after “who leases”.

7 Section 88 is amended

(a) by adding the following subsection:

(0.1) In this section, “**collector**” includes an online marketplace seller who would be a collector but for section 179.3 (1) (b) of the Act. , *and*

(b) in subsection (1) (t) by adding “, 134.3 (4)” after “130 (2.1) or (3)”.

8 The following sections are added:

Records of online marketplace facilitator

88.3 An online marketplace facilitator who is a collector must keep, in addition to the records referred to in section 88, the following records in respect of each online marketplace seller for whom the online marketplace facilitator facilitates a sale, provision or lease of tangible personal property, software or taxable services other than legal services:

- (a) the online marketplace seller’s name or business name, address and contact information;

- (b) the online marketplace seller's business number as defined in the *Income Tax Act* (Canada), if the online marketplace seller is located in Canada and has a business number;
- (c) the online marketplace seller's federal employer identification number, if the online marketplace seller is located in the United States of America;
- (d) the total amount of payment collected by the online marketplace facilitator and transmitted to the online marketplace seller in respect of all of the online marketplace seller's sales, provisions or leases for which the online marketplace facilitator is a collector;
- (e) the amount of tax levied or collected by the online marketplace facilitator in respect of the online marketplace seller;
- (f) the amount of tax that the online marketplace facilitator has remitted to the government in respect of the online marketplace seller.

Records of online marketplace seller

88.4 An online marketplace seller must keep records of the total value of the consideration accepted by the online marketplace seller for

- (a) each sale or provision of tangible personal property, software or taxable services, other than legal services, facilitated by an online marketplace facilitator, and
- (b) each lease or provision of tangible personal property facilitated by an online marketplace facilitator.

9 *Section 103 is amended by adding "84.1," after "84 (1) or (2)," and by adding "88.3, 88.4," after "88.2".*

SCHEDULE 2

1 *Section 78 (1) (a) and (j) of the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, is amended by striking out "online accommodation platform" and substituting "online marketplace".*

2 *The following section is added to Division 6 of Part 4:*

Evidence relating to exemptions under section 134.3 (4) of Act

89.1 For the purposes of section 134.3 (4) [*evidence required to claim exemption in relation to online marketplace services*] of the Act, in relation to a person who alleges that an online marketplace service is exempt under section 134.4 [*exemption if online marketplace service purchased for resale*] of the Act, the collector is required to obtain

- (a) that person's registration number, or
- (b) if that person does not have a registration number, a declaration in a form acceptable to the director.

SCHEDULE 3

- 1 *The heading to Part 8 of the Provincial Sales Tax Regulation, B.C. Reg. 96/2013, is repealed and the following substituted:*

PART 8 – RECORDS AND INFORMATION RETURNS

Division 1 – Records .

- 2 *The following Division is added to Part 8:*

Division 2 – Information Returns

Information returns of online marketplace facilitators

- 93.1** (1) An online marketplace facilitator who is a collector must file an information return with the director on an annual basis.
- (2) The information return must be filed
- (a) on or before August 31 of each year for the period beginning on July 1 of the previous year and ending on June 30 of the year, and
 - (b) in the form and manner specified by the director.
- (3) The information return must contain the following information in respect of each online marketplace seller for whom the online marketplace facilitator facilitates a sale, provision or lease of tangible personal property, software or taxable services other than legal services:
- (a) the online marketplace seller's name or business name, address and contact information;
 - (b) the online marketplace seller's business number as defined in the *Income Tax Act* (Canada), if the online marketplace seller is located in Canada and has a business number;
 - (c) the online marketplace seller's federal employer identification number, if the online marketplace seller is located in the United States of America;
 - (d) the total amount of payment collected by the online marketplace facilitator and transmitted to the online marketplace seller in respect of all of the online marketplace seller's sales, provisions or leases for which the online marketplace facilitator is a collector;
 - (e) the amount of tax levied or collected by the online marketplace facilitator in respect of the online marketplace seller;
 - (f) the amount of tax that the online marketplace facilitator has remitted to the government in respect of the online marketplace seller.
- (4) The information return must contain the following information:
- (a) the total value of the consideration accepted by the online marketplace facilitator from all of the online marketplace facilitator's sales, provisions or leases through an online marketplace of tangible personal property, software or taxable services other than legal services;

- (b) the total value of the consideration accepted by the online marketplace facilitator from all sales or provisions of online marketplace services.