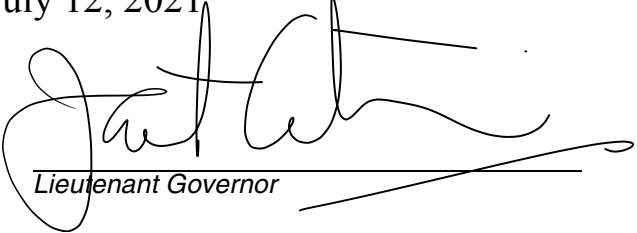


PROVINCE OF BRITISH COLUMBIA

ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 476

, Approved and Ordered July 12, 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 April 1, 2021, the Provincial Sales Tax Rebate on Select Machinery and Equipment Regulation, B.C. Reg. 78/2021, 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. 2021, c. 35, section 242 (1),  
*Budget Measures Implementation Act, 2021*, c. 18, section 84 (2)

Other: O.C. 157/2021

R10525424

## **SCHEDULE**

***1 Section 1 of the Provincial Sales Tax Rebate on Select Machinery and Equipment Regulation, B.C. Reg. 78/2021, is amended in the definition of “ineligible investment” by repealing paragraph (a) and substituting the following:***

- (a) a vehicle other than the following:
  - (i) a zero-emission vehicle;
  - (ii) a bulldozer, excavator, forklift or paving machine, or similar machinery or equipment, if it is not a truck or a vehicle similar to a truck;
  - (iii) a mobile crane, or .

***2 Section 3 (1) (h) is repealed and the following substituted:***

- (h) tax paid under the Act after the later of
  - (i) the latest date permitted by the Act, and
  - (ii) the last day of the month after the month in which the tax becomes payable under section 28 of the Act; .