

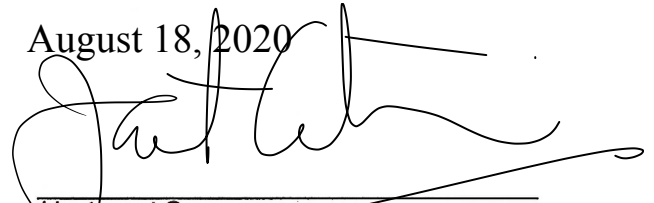
PROVINCE OF BRITISH COLUMBIA

ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 481

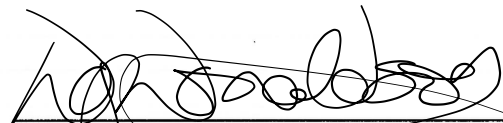
, Approved and Ordered

August 18, 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 attached Carbon Tax Remission (COVID-19 Emergency) Regulation is made.

  
\_\_\_\_\_  
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: *Financial Administration Act*, R.S.B.C. 1996, c. 138, s. 19

Other: \_\_\_\_\_

R10415717

# CARBON TAX REMISSION (COVID-19 EMERGENCY) REGULATION

## Interpretation

- 1 (1) In this regulation, “**remission period**” means the period beginning on April 1, 2020 and ending on September 30, 2020.
- (2) Unless a contrary intention appears, words and expressions used in this regulation have the same meaning as in the *Carbon Tax Act*.
- (3) Section 1 of Schedule 1 of the *Carbon Tax Act* applies to the calculation of the amount of a remission authorized under section 2 (2) of this regulation.

## Remission – carbon tax on fuels

- 2 (1) This section applies in relation to the following tax:
  - (a) tax imposed under section 8 [*imposition of tax on purchase of fuel*] of the *Carbon Tax Act* in relation to fuel that is purchased in the remission period;
  - (b) tax imposed under section 8.1 [*imposition of tax on fuel used for new purpose*] of that Act in relation to fuel that is used in the remission period;
  - (c) tax imposed under section 9 [*imposition of tax on transfer of fuel*] of that Act in relation to fuel that is transferred in the remission period;
  - (d) tax imposed under section 10 [*imposition of tax on fuel brought into British Columbia*] of that Act in relation to fuel that is brought or sent into British Columbia in the remission period;
  - (e) tax imposed under section 11 [*imposition of tax on use of fuel*] of that Act in relation to fuel that is used in the remission period.
- (2) Authorization is given for the remission of the portion of tax paid or payable in relation to fuel that is equal to the product of
  - (a) the amount of the fuel, and
  - (b) the remission rate set out in Column 2 of Table 1 opposite the description of the fuel in Column 1.

## Remission – carbon tax on combustibles

- 3 (1) This section applies in relation to tax imposed under section 12 [*imposition of tax on combustible*] of the *Carbon Tax Act* in relation to a combustible that is burned in the remission period.
- (2) Authorization is given for the remission of the portion of tax paid or payable in relation to a combustible that is equal to the product of
  - (a) the amount of the combustible, and
  - (b) the remission rate set out in Column 2 of Table 2 opposite the description of the combustible in Column 1.

**Table 1**

Item	Column 1 Type of fuel	Column 2 Remission rate
1	Aviation Fuel	1.37 ¢/L
2	Gasoline	1.07 ¢/L
3	Heavy Fuel Oil	1.76 ¢/L
4	Jet Fuel	1.17 ¢/L
5	Kerosene	1.17 ¢/L
6	Light Fuel Oil	1.48 ¢/L
7	Methanol	0.59 ¢/L
8	Naphtha	0 ¢/L
9	Butane	0.97 ¢/L
10	Coke Oven Gas	0 ¢/m <sup>3</sup>
11	Ethane	0.67 ¢/L
12	Propane	0.82 ¢/L
13	Natural Gas	1.22 ¢/m <sup>3</sup>
14	Refinery Gas	5.11 ¢/m <sup>3</sup>
15	High Heat Value Coal	18.26 \$/tonne
16	Low Heat Value Coal	8.66 \$/tonne
17	Coke	43.62 \$/tonne
18	Petroleum Coke	2.6 ¢/L
19	Gas Liquids	0.92 ¢/L
20	Pentanes Plus	0.97 ¢/L

**Table 2**

Item	Column 1 Type of combustible	Column 2 Remission rate
1	Peat	5.11 \$/tonne
2	Tires – Shredded	0 \$/tonne
3	Tires – Whole	6.67 \$/tonne
4	Combustible Waste – Other than Described in Item 2 or 3	89.87 \$/tonne