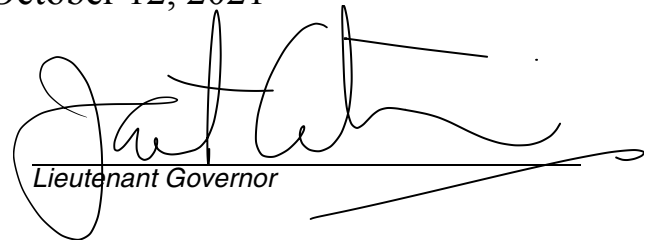


PROVINCE OF BRITISH COLUMBIA

ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 562

, Approved and Ordered October 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 March 11, 2019, the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, 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: *Budget Measures Implementation Act, 2021*, S.B.C. 2021, c. 18, s. 84 (1)
Provincial Sales Tax Act, S.B.C. 2012, c. 35, ss. 236 (4) and 241 (1)

Other: OIC 130/2013

R10509024

SCHEDULE

1 Section 22 of the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, is amended

(a) by adding the following subsection:

(1.1) Tangible personal property is exempt from tax imposed under sections 49, 50 and 55 of the Act if

- (a) the tangible personal property is brought or sent into British Columbia, or delivery of the tangible personal property is received in British Columbia, by an individual for use solely for a non-business purpose,
- (b) the individual became a resident of British Columbia on or after March 11, 2019,
- (c) the tangible personal property enters British Columbia on or before the earlier of
 - (i) January 1, 2023, and
 - (ii) the date that is one year after the date that the last order made under section 58 of the *Quarantine Act* (Canada) in relation to COVID-19 ceases to have effect, and
- (d) the tangible personal property is owned and has been owned by the individual for a continuous period of at least 30 days before the individual becomes a resident of British Columbia. , ***and***

(b) in subsection (2) by striking out “subsection (1)” wherever it appears and substituting “subsection (1) or (1.1)”.