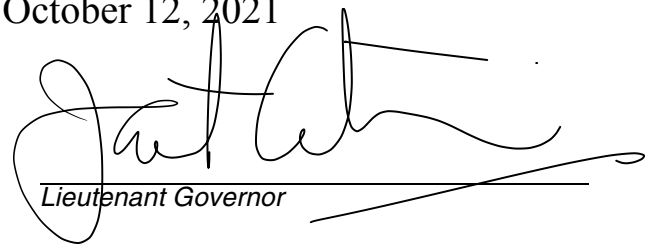


PROVINCE OF BRITISH COLUMBIA

ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 564

, Approved and Ordered October 12, 2021



Lieutenant Governor

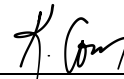
Executive Council Chambers, Victoria

On the recommendation of the undersigned, the Lieutenant Governor, by and with the advice and consent of the Executive Council, orders that

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



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 (4), 241 (1) and 246

Other: O.C. 129/2013; O.C. 130/2013

R10508924

SCHEDULE 1

1 Section 73 of the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, is amended

(a) by repealing subsection (2) and substituting the following:

- (2) The following are prescribed for the purposes of section 145 (2) [evidence required to claim certain exemptions in relation to taxable services] of the Act:
- (a) subsection (1) (a), (a.1), (c) and (i) of this section;
 - (b) subsection (1) (b) of this section as it relates to tangible personal property that is a trailer obtained for use solely with multijurisdictional vehicles. ,

(b) by adding the following subsection:

- (3.1) For the purposes of section 145 (2) of the Act, in relation to a person who alleges that a related service provided in relation to a trailer obtained for use solely with multijurisdictional vehicles is exempt under subsection (1) (b) of this section, the collector is required to obtain the account number assigned to the person
- (a) by the Insurance Corporation of British Columbia, if the person licenses the vehicle in British Columbia under a licence to which a prorating agreement applies, or
 - (b) by the licensing authority in the jurisdiction in which the person licenses the vehicle, if the person licenses the vehicle outside British Columbia under a licence to which a prorating agreement applies. , **and**

(c) by repealing subsection (4) and substituting the following:

- (4) For the purposes of section 145 (2) of the Act, in relation to a person who alleges that a related service is exempt under subsection (1) (i) of this section, the collector is required to obtain the account number assigned to the person
- (a) by the Insurance Corporation of British Columbia, if the person licenses the vehicle in British Columbia under a licence to which a prorating agreement applies, or
 - (b) by the licensing authority in the jurisdiction in which the person licenses the vehicle, if the person licenses the vehicle outside British Columbia under a licence to which a prorating agreement applies.

SCHEDULE 2

1 Section 86 of the Provincial Sales Tax Regulation, B.C. Reg. 96/2013, is amended

(a) in subsection (2) by striking out “section 37 (3), (5) or (6)” and substituting “section 37 (3), (5), (6) or (7)”, and

(b) in subsection (4) by adding “, 39 (4) (a)” after “section 37 (4) (a)”.

2 Section 88 (1) (t) is amended by striking out “section 37 (3), (4), (5) or (6)” and substituting “section 37 (3), (4), (5), (6) or (7), 39 (4)”.