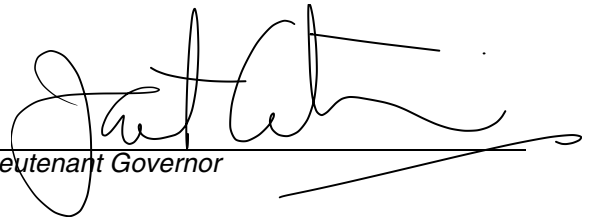


PROVINCE OF BRITISH COLUMBIA

ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 630

, Approved and Ordered November 22, 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: *Budget Measures Implementation Act, 2021*, S.B.C. 2021, c. 18, s. 84;
Provincial Sales Tax Act, S.B.C. 2012, c. 35, s. 242

Other: OIC 157/2021

R10551937

SCHEDULE

- 1** *Section 2 (1) (a) and (2) (a) of the Provincial Sales Tax Rebate on Select Machinery and Equipment Regulation, B.C. Reg. 78/2021, is amended by striking out “October 1, 2021” and substituting “April 1, 2022”.*
- 2** *Section 3 (1) (h) is repealed and the following substituted:*
 - (h) tax paid under the Act, after the latest date permitted by the Act, by a person required to pay the tax in accordance with one of the following provisions of the Act:
 - (i) section 29;
 - (ii) section 30 (1.1) (b) or (c);
 - (iii) section 30.1 (3);
 - (iv) section 31;
 - (v) section 42 (2) (b) or (2.1);
 - (vi) a provision set out in any of paragraphs (a.1) to (y) of section 192 (1); .
- 3** *Section 4 (2) is repealed and the following substituted:*
 - (2) A corporation may make a maximum of 3 applications for refunds under this regulation, provided that
 - (a) each application is made on or after April 1, 2021 and before October 1, 2022,
 - (b) only one application is made on or before September 30, 2021, and
 - (c) a maximum of 2 applications are made on or before March 31, 2022.
- 4** *Section 8 is amended*
 - (a) in subsections (1) and (2) by striking out “October 1, 2021” and substituting “April 1, 2022”,*
 - (b) in subsections (1) (a) and (2) (a) by striking out “September 30, 2021” and substituting “March 31, 2022”, and*
 - (c) in subsections (1) (b), (2) (b) and (3) (a) by striking out “November 30, 2021” and substituting “May 31, 2022”.*