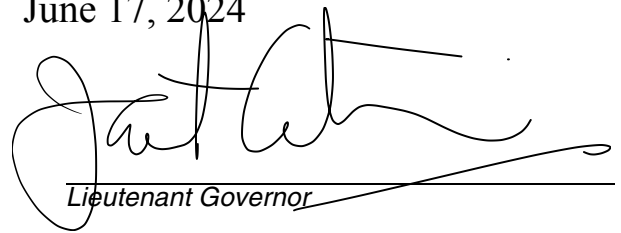


PROVINCE OF BRITISH COLUMBIA

ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 333

, Approved and Ordered June 17, 2024



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) effective February 23, 2024, the Provincial Sales Tax Exemption and Refund Regulation 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: *Budget Measures Implementation Act, 2024, S.B.C. 2024, c. 13, s. 277;*
Provincial Sales Tax Act, S.B.C. 2012, c. 35, ss. 236 and 241

Other: *OIC 130/2013*

R10761355

SCHEDULE 1

- 1 *Section 121 (1) of the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, is amended in paragraph (j) of the definition of “medical equipment” by striking out “items or equipment, that are” and substituting “items or equipment that are”.*
- 2 *Section 121 (4) is amended by striking out “subsection 3 (d)” and substituting “subsection (3) (d)”.*

SCHEDULE 2

- 1 *Section 90 (1) of the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, is amended*

(a) by adding the following definition:

“clean energy resource” means one or more of the following renewable resources:

- (a) sunlight;
- (b) wind or air;
- (c) ocean tides, currents or waves;
- (d) water; ,

(b) in the definition of “manufacture” by striking out “or” at the end of paragraph (a) and by adding the following paragraph:

(a.1) to generate energy from a clean energy resource, or , **and**

(c) in the definition of “qualifying part” by repealing paragraph (a) and substituting the following:

- (a) a manufacturing site, means the part of the manufacturing site from the point at which the raw material or the clean energy resource is received to the point at which the finished product is first stored or first placed on or transferred to a vehicle, railway rolling stock, vessel, aircraft or other conveyance for removal from the manufacturing site, whichever occurs first, .

- 2 *Section 101 is amended by adding the following subsection:*

(1.1) Machinery or equipment is exempt from tax imposed under Part 3 of the Act, other than Division 9 of that Part, if

- (a) the machinery or equipment is obtained by a manufacturer for use in British Columbia primarily and directly in the transmission or distribution of a clean energy resource at the qualifying part of the manufacturer’s manufacturing site,
- (b) the clean energy resource to be transmitted or distributed is primarily for use as an input in the generation of energy, and
- (c) the machinery or equipment is obtained for use primarily at the qualifying part of the manufacturing site.