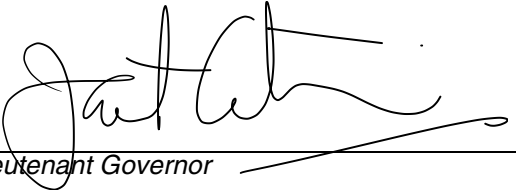


PROVINCE OF BRITISH COLUMBIA

ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 499

, Approved and Ordered July 15, 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, effective April 1, 2013,

- (a) the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, is amended as set out in the attached Schedule 1,
- (b) 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 2, and
- (c) the Provincial Sales Tax Regulation, B.C. Reg. 96/2013, is amended as set out in the attached Schedule 3.



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. 275;*
Provincial Sales Tax Act, S.B.C. 2012, c. 35, ss. 107, 236, 241 and 242

Other: *OIC 130/2013; OIC 157/2021; OIC 129/2013*

R20761255

SCHEDULE 1

- 1** *Sections 68.1 (1) (b), 153 (3) (c) (i) (A) and (B) and (d) (i) (A) and (B) and 154 (3) (c) (i) (A) and (B) and (d) (i) (A) and (B) of the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, are amended by striking out “on or with” and substituting “on, through or with”.*
- 2** *Section 87 is repealed.*

SCHEDULE 2

- 1** *Section 2 (1) (a) (ii) of the Provincial Sales Tax Rebate on Select Machinery and Equipment Regulation, B.C. Reg. 78/2021, is amended by striking out “on or with” and substituting “on, through or with”.*

SCHEDULE 3

- 1** *Section 7 of the Provincial Sales Tax Regulation, B.C. Reg. 96/2013, is amended by adding the following subsection:*

(1.1) For the purposes of paragraph (k) of the definition of “sale” in section 1 of the Act, software or a telecommunication service is prescribed software or a prescribed telecommunication service if the software or telecommunication service provides, or is used in the provision of, support or technical assistance in relation to other software or another telecommunication service.

- 2** *Section 29 is repealed and the following substituted:*

Prescribed period for section 107 of Act

- 29** For the purposes of the descriptions of “BC usage” and “total usage” in section 107 (2) of the Act, the following period is prescribed:
 - (a) if the purchaser is a purchaser referred to in section 107 (1) (b) (i) of the Act, the shorter of the following:
 - (i) 3 years beginning on the date the purchaser purchased the software referred to in section 107 of the Act;
 - (ii) if the purchaser purchased only the right to use the software, the term of that right;
 - (b) if the purchaser is a purchaser referred to in section 107 (1) (b) (ii) of the Act, the shorter of the following:
 - (i) 3 years beginning on the date the purchaser first uses the software referred to in section 107 of the Act or allows the software to be used on, through or with an electronic device ordinarily situated in British Columbia;
 - (ii) if the purchaser purchased only the right to use the software, the term of that right.