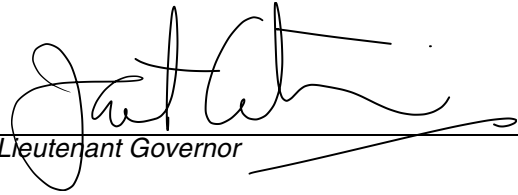


PROVINCE OF BRITISH COLUMBIA

ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 487

, 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, 2024, the Carbon Tax Regulation, B.C. Reg. 125/2008, is amended as set out in the attached Appendix.



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: *Carbon Tax Act*, S.B.C. 2008, c. 40, s. 84; *Budget Measures Implementation Act, 2024*, S.B.C. 2024, c. 13, s. 271

Other: *O.C. 386/2008*

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APPENDIX

1 Section 22.1 (1) of the Carbon Tax Regulation, B.C. Reg. 125/2008, is amended

(a) in the definition of “biomethane contract” by repealing paragraph (b) and substituting the following:

(b) specifies

(i) the notional biomethane content for the qualifying fuel to be sold under the contract, or

(ii) the notional biomethane content for the qualifying fuel to be sold under the contract is determined by the qualifying retail dealer in advance of each reporting period, , ***and***

(b) by repealing the definition of “qualifying retail dealer” and substituting the following:

“qualifying retail dealer” means a retail dealer of natural gas who

(a) purchases or manufactures biomethane and blends the biomethane with natural gas for sale in British Columbia,

(b) purchases or manufactures biomethane and enters into an agreement with a third party to blend the biomethane with natural gas for sale in British Columbia, or

(c) purchases a blend composed of natural gas and biomethane for sale in British Columbia.

2 The following section is added:

Reporting notional biomethane content

22.11 The qualifying retail dealer must report the notional biomethane content referred to in paragraph (b) (ii) of the definition of “biomethane contract” in section 22.1 (1) to the British Columbia Utilities Commission in advance of each reporting period.

3 Section 22.2 (1) is amended by striking out “and” at the end of paragraph (a), by adding “, and” at the end of paragraph (b) and by adding the following paragraph:

(c) the biomethane, if any, supplied or to be supplied under a biomethane contract referred to in paragraph (a), is purchased or manufactured by the qualifying retail dealer in the reporting period, or in the 24 months prior to the reporting period, in which the qualifying fuel is purchased by the purchaser.

4 *Section 22.4 is repealed and the following substituted:*

Refund amount

22.4 The amount of a refund payable to a qualifying retail dealer under section 14.2 of the Act, in respect of tax remitted for sales made in each reporting period, is the sum of the biomethane credits referred to in section 22.2 of this regulation provided by the qualifying retail dealer to qualifying purchasers for sales made during the reporting period.

5 *Section 22.6 (1) is amended by adding the following paragraphs:*

- (e.1) records relating to the total amount of biomethane, purchased or manufactured by the qualifying retail dealer, that is blended with natural gas by a third party, in each reporting period, for sale within British Columbia;
- (e.2) records relating to the total amount of a blend composed of natural gas and biomethane purchased by the qualifying retail dealer, in each reporting period, for sale within British Columbia;
- (e.3) records relating to the total amount of biomethane, purchased or manufactured by the qualifying retail dealer, in each reporting period, for sale within British Columbia; .