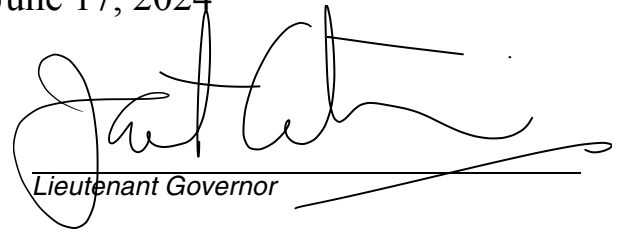


PROVINCE OF BRITISH COLUMBIA

ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 332

, Approved and Ordered June 17, 2024



Lieutenant Governor

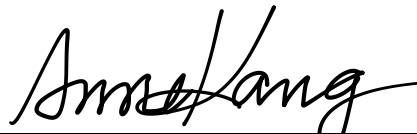
Executive Council Chambers, Victoria

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

- (a) the Carbon Tax Regulation, B.C. Reg. 125/2008, is amended as set out in the attached Appendix 1,
- (b) the Motor Fuel Tax Regulation, B.C. Reg. 414/85, is amended as set out in the attached Appendix 2,
- (c) the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, is amended as set out in the attached Appendix 3, and
- (d) the Provincial Sales Tax Regulation, B.C. Reg. 96/2013, is amended as set out in the attached Appendix 4.



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; *Motor Fuel Tax Act*, R.S.B.C. 1996, c. 317, s. 71; *Provincial Sales Tax Act*, S.B.C. 2012, c. 35, ss. 236 to 238, 240 to 242 and 246

Other: *O.C. 386/2008; O.C. 2416/85; O.C. 130/2013; O.C. 129/2013*

R10756029

APPENDIX 1

- 1 *Sections 8, 9, 10, 10.1, 10.2 (a), 10.3, 11, 12, 12.1, 13, 13.1, 13.2, 13.3, 13.4, 14 (b) and 41.5 of the Carbon Tax Regulation, B.C. Reg. 125/2008, are amended by striking out “in a form specified by the director” wherever it appears and substituting “in a form and manner specified by the director”.*
- 2 *Sections 20.3 (2) (c) and 35 (1.1) (b) and (2) (b) are amended by striking out “acceptable to the director” and substituting “specified by the director”.*
- 3 *Section 24 (2) is amended by adding “in a manner specified by the director” after “required by the director”.*
- 4 *Section 41.2 (1) is amended by striking out “in the form specified by the director” and substituting “in a form and manner specified by the director”.*

APPENDIX 2

- 1 *Sections 1.3, 1.4, 1.5, 1.6 (a), 1.7, 1.8, 1.9, 1.10, 1.11, 1.12, 1.13, 1.14, 1.15 (b), 23 (1) and 51.81 of the Motor Fuel Tax Regulation, B.C. Reg. 414/85, are amended by striking out “in a form specified by the director” wherever it appears and substituting “in a form and manner specified by the director”.*
- 2 *Section 3.1 (2) is amended by adding “in a manner specified by the director” after “required by the director”.*
- 3 *Section 9 is amended*
 - (a) *in subsection (1) by striking out “in the form” and substituting “in a form”, and*
 - (b) *in subsection (2) by adding “and in a manner” after “by the time”.*
- 4 *Section 15.4 (3) is amended*
 - (a) *by striking out “the following” and substituting “, in a manner specified by the director, the following”, and*
 - (b) *in paragraph (e) by striking out “acceptable to the director” and substituting “specified by the director”.*
- 5 *Section 45 (a) is amended by striking out “in the form” and substituting “in a form”.*
- 6 *Section 51.7 (1) is amended by striking out “in the form” and substituting “in a form and manner”.*

APPENDIX 3

- 1 *Sections 9 (6) (d), 24 (4), 25 (3), 31 (3) (b), 33 (4) (b), 46 (5) (b), 48 (5), 49 (5), 61.1, 62 (b), 63 (b), 66 (3), 70 (b), 73 (3) (b), 74 (3) (b), 75 (3), 76 (3), 89 (b), 89.1 (b), 119 (1)*

- and (2) and 120.63 (1) and (2) of the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, are amended by striking out “acceptable to the director” and substituting “specified by the director”.*
- 2** *Section 123.1 (1) is amended by striking out “in a form and containing information acceptable to the director” and substituting “in a form and manner specified by the director, and containing information acceptable to the director”.*
- 3** *Section 134 (1.1) is amended by adding “in a manner specified by the director” after “required by the director”.*

APPENDIX 4

- 1** *Section 12 (1) (e) of the Provincial Sales Tax Regulation, B.C. Reg. 96/2013, is amended by adding “, in a manner specified by the director,” after “to the director”.*
- 2** *Section 73 is amended*
- (a) in subsection (1) by adding the following paragraph:*
- (a.1) in circumstances specified by the director, if any, by an electronic method specified by the director; , **and**
- (b) in subsection (2) by striking out “subsection (1) (b) (i) to (v)” and substituting “subsection (1) (a.1) or (b)”.*
- 3** *Section 73.1 is amended by striking out “section 73 (1) (b) (i) to (v)” and substituting “section 73 (1) (a.1) or (b)”.*
- 4** *Section 78 is amended*
- (a) in subsection (1) by adding the following paragraph:*
- (a.1) in circumstances specified by the director, if any, by an electronic method specified by the director; , **and**
- (b) in subsection (2) by striking out “subsection (1) (b) (i) to (iii)” and substituting “subsection (1) (a.1) or (b)”.*
- 5** *Section 79 (1) to (4) is repealed and the following substituted:*
- (1) A person to whom this subsection applies must pay the tax referred to in subsection (0.1) in one or more of the following manners:
- (a) in circumstances specified by the director, if any, by an electronic method specified by the director;
- (b) in any other case,
- (i) by a money order or cheque delivered to a Service BC Centre or a government office specified by the director,
- (ii) by a money order or cheque mailed to the director at an address specified by the director,

- (iii) by cash delivered to a Service BC Centre or a government office specified by the director, if cash is accepted as a manner of payment at that location, or
 - (iv) by use of a debit card at a Service BC Centre or a government office specified by the director, if the use of a debit card is accepted as a manner of payment at that location.
- (2) For the purposes of sections 29 (5), 30 (5), 30.1 (5), 31 (3), 32 (5), 41 (5), 42 (2.1), 51 (10), 51.1 (5), 60 (4), 61 (6), 61.1 (8), 62 (6), 63 (5), 64 (4), 66 (3.1), 80.4 (4), 80.5 (5), 81 (4), 82 (4), 82.01 (7), 82.1 (4), 82.2 (4), 82.3 (5), 83 (3), 84 (3), 85 (4), 87 (3), 88 (4), 106 (5), 107 (4), 108 (4.1), 109 (3), 109.1 (4), 110 (3), 117.1 (4), 120 (4), 120.1 (3), 123.2 (6), 123.3 (5), 130.1 (3), 130.2 (5), 130.3 (5), 132.1 (3), 133 (3), 134.5 (3), 187 (5) and 222 (6) of the Act, the prescribed manner is as follows:
- (a) in circumstances specified by the director, if any, by an electronic method specified by the director;
 - (b) in any other case,
 - (i) by an electronic method specified by the director,
 - (ii) by a money order or cheque delivered to a Service BC Centre, a participating savings institution or a government office specified by the director,
 - (iii) by a money order or cheque mailed to the director at an address specified by the director,
 - (iv) by cash delivered to a Service BC Centre, a participating savings institution or a government office specified by the director, if cash is accepted as a manner of payment at that location, or
 - (v) by use of a debit card at a Service BC Centre or a government office specified by the director, if the use of a debit card is accepted as a manner of payment at that location.
- (3) For the purposes of sections 80.3 (3), 84.1 (6) and 102 (3) of the Act, if the tax imposed under the section is payable by a registrant, the prescribed manner is as follows:
- (a) in circumstances specified by the director, if any, by an electronic method specified by the director;
 - (b) in any other case,
 - (i) by an electronic method specified by the director,
 - (ii) by a money order or cheque delivered to a Service BC Centre, a participating savings institution or a government office specified by the director,
 - (iii) by a money order or cheque mailed to the director at an address specified by the director,
 - (iv) by cash delivered to a Service BC Centre, a participating savings institution or a government office specified by the director, if cash is accepted as a manner of payment at that location, or

- (v) by use of a debit card at a Service BC Centre or a government office specified by the director, if the use of a debit card is accepted as a manner of payment at that location.
- (4) For the purposes of sections 80.3 (3), 84.1 (6) and 102 (3) of the Act, if the tax is payable by a person who is not a registrant, the prescribed manner is as follows:
- (a) in circumstances specified by the director, if any, by an electronic method specified by the director;
 - (b) in any other case,
 - (i) by a money order or cheque delivered to a Service BC Centre or a government office specified by the director,
 - (ii) by a money order or cheque mailed to the director at an address specified by the director,
 - (iii) by cash delivered to a Service BC Centre or a government office specified by the director, if cash is accepted as a manner of payment at that location, or
 - (iv) by use of a debit card at a Service BC Centre or a government office specified by the director, if the use of a debit card is accepted as a manner of payment at that location.

6 *Section 81 is repealed and the following substituted:*

Prescribed manner for filing taxpayer return

- 81** For the purposes of section 193 (2) of the Act, the prescribed manner is as follows:
- (a) in circumstances specified by the director, if any, by an electronic method specified by the director;
 - (b) in any other case,
 - (i) unless the person is not a registrant, by an electronic method specified by the director,
 - (ii) by delivery to a Service BC Centre or a government office specified by the director, or
 - (iii) by mail to the director at an address specified by the director.

7 *Section 93.1 (2) (b) is amended by striking out “in the form” and substituting “in a form”.*