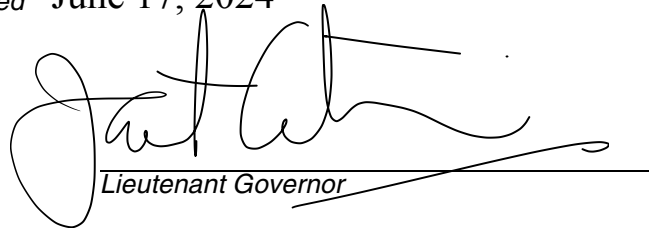


PROVINCE OF BRITISH COLUMBIA

ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 334

, 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, effective July 1, 2024, the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, 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: *Provincial Sales Tax Act, S.B.C. 2012, c. 35, ss. 153 and 236*

Other: *OIC 130/2013*

R10761455

SCHEDULE

1 The following section is added to Part 6 of the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013:

Persons prescribed under section 153

134.1 The following persons are prescribed for the purposes of section 153 (1) (d) of the Act:

- (a) a person who was required to pay to a collector an amount of tax under section 37 (3) of the Act and is not a registrant;
- (b) a person who
 - (i) was required to pay to a collector an amount of tax under section 37 (3) of the Act,
 - (ii) is a registrant, and
 - (iii) has remitted to the government less than \$500 of tax in the 12 months prior to the month in which the director receives a claim from the person for a refund under section 153.