

For Report

Certified correct as amended in Committee of the Whole on the 6th day of April, 2022  
Seunghee Suzie Seo, Law Clerk

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MINISTER OF FINANCE

**BILL 6 – 2022**

**BUDGET MEASURES**

**IMPLEMENTATION ACT, 2022**

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of British Columbia, enacts as follows:

**PART 1 – NON-TAX BUDGET MEASURES**

*Balanced Budget and Ministerial Accountability Act*

- 1 Section 2.2 of the Balanced Budget and Ministerial Accountability Act, S.B.C. 2001, c. 28, is amended by striking out “2023–2024” and substituting “2024–2025”.*
- 2 Section 3 is amended*
  - (a) in subsection (1) by striking out “20%” and substituting “10%”, and*
  - (b) in subsection (2) by striking out “sections 4 and 5” and substituting “section 5”.*
- 3 Section 4 is repealed.*
- 4 Section 5 (1) and (3) is amended by striking out “Half of the 20% reduction in salary under section 3” and substituting “The salary reduction under section 3”.*
- 5 Section 6 (2) (a) is repealed.*
- 6 Section 7 is amended*
  - (a) by repealing subsection (1) and substituting the following:*
    - (1) For the purposes of sections 5, 6 and 8, the operating expenses for a fiscal year must be determined and made public on the basis of the accounting practices used in the main estimates for the fiscal year. , and*
  - (b) in subsection (2) by striking out “section 11 (1) (a) [change to government reporting entity], or”.*

**7 Section 8 is amended**

- (a) in subsection (3) by striking out “sections 4 and 5” and substituting “section 5”,**
- (b) in subsection (3) (a) by striking out “sections 4 to 6” and substituting “sections 5 and 6”,**
- (c) in subsection (3) (b) by striking out “the amount for a fiscal year of a deficit or surplus and operating expenses” and substituting “the amount of operating expenses for a fiscal year”,**
- (d) in subsection (3) (b) (ii) by striking out “forecast of deficit or surplus and”, and**
- (e) in subsection (4) by striking out “sections 3 (2), 4” and substituting “sections 3 (2)”.**

***Budget Transparency and Accountability Act***

**8 Section 8 of the Budget Transparency and Accountability Act, S.B.C. 2000, c. 23, is amended**

- (a) in subsection (1) by adding “subsection (5) and” after “Subject to”,**
- (b) by repealing subsection (4), and**
- (c) by adding the following subsection:**
  - (5) Subsection (1) does not apply in respect of a commitment the government reporting entity, directly or indirectly, has made or anticipates making within 30 days before the date statements of cost are presented under subsection (1).**

**9 Section 13 is amended**

- (a) in subsection (4) by adding “subsection (4.1) and” after “Subject to”, and**
- (b) by adding the following subsection:**
  - (4.1) Subsection (4) (c) does not apply in relation to a project for which there is a commitment referred to in section 8 (5).**

**10 Section 14 is amended by striking out “with the next main estimates” and substituting “if section 8 is read without reference to section 8 (5)”.**

*Financial Administration Act*

**11** *Section 4 of the Financial Administration Act, R.S.B.C. 1996, c. 138, is amended by adding the following subsections:*

- (4) The Treasury Board may delegate to the chair or vice chair of the Treasury Board any of the powers, duties or functions of the Treasury Board under any enactment.
- (5) The chair or vice chair to whom a power, duty or function is delegated may not delegate that power, duty or function to another person.
- (6) Subsection (4) does not authorize the chair or vice chair to exercise an authority conferred on the Treasury Board to enact a regulation as defined in the *Regulations Act*.
- (7) Section 12 of the *Freedom of Information and Protection of Privacy Act* applies in relation to a power, duty or function delegated to the chair or vice chair as if the power, duty or function were exercised or performed by the Treasury Board.

**PART 2 – TAX-RELATED BUDGET MEASURES**

*Carbon Tax Act*

**12** *The Carbon Tax Act, S.B.C. 2008, c. 40, is amended by adding the following section:*

**Notice of appeal**

- 56.1** (1) The date on which a notice of appeal is given to the minister under section 56 (3) is the date it is received by the minister.
- (2) A notice of appeal is conclusively deemed to have been given to the minister if it is received at a location and by a method specified by the minister.

**13** *Section 73.4 is repealed.*

*Employer Health Tax Act*

**14** *The Employer Health Tax Act, S.B.C. 2018, c. 42, is amended by adding the following section:*

**Notice of appeal**

- 75.1** (1) The date on which a notice of appeal is given to the minister under section 75 (2) is the date it is received by the minister.
- (2) A notice of appeal is conclusively deemed to have been given to the minister if it is received at a location and by a method specified by the minister.

**15** *Section 98 is amended*

- (a) *in subsection (1) by striking out “or minister” and by striking out “or minister, as the case may be”, and*
- (b) *by repealing subsection (2).*

***Home Owner Grant Act***

**16** *Section 17.15 of the Home Owner Grant Act, R.S.B.C. 1996, c. 194, is amended by adding the following subsections:*

- (6) The date on which a request for review is given to the minister under subsection (2) (b) is the date it is received by the minister.
- (7) A request for review is conclusively deemed to have been given to the minister if it is received at a location and by a method specified by the minister.

**17** *Section 17.31 is amended*

- (a) *in subsection (1) by striking out “or minister” and by striking out “or minister, as the case may be”, and*
- (b) *by repealing subsection (2).*

***Income Tax Act***

**18** *Section 38 (1.01) of the Income Tax Act, R.S.B.C. 1996, c. 215, is amended by adding the following paragraph:*

- (j) the amount, if any, by which
- (i) the amount that would be deemed under section 276 of this Act to have been paid for the year by the person if that amount were calculated by reference to the information in the return or form filed under section 281 of this Act
- exceeds
- (ii) the amount that is deemed under section 276 of this Act to be paid for the year by the person.

**19 Section 42 (2) (c) is amended by striking out “or” at the end of subparagraph (ii), by adding “, or” at the end of subparagraph (iii) and by adding the following subparagraph:**

(iv) the amount of the tax credit for a taxation year that, under section 276, the taxpayer is deemed to have paid on account of the tax payable by that taxpayer for that taxation year under this Act.

**20 Section 64 (5) (c) is amended by adding the following subparagraphs:**

(iii.7) to an official solely for the purposes of the administration or enforcement of the *Employee Investment Act*,

(iii.8) to an official solely for the purposes of the administration or enforcement of the *Small Business Venture Capital Act*, .

**21 Section 65 (3.1) (a) is amended by adding “, the *Employee Investment Act*, the *Small Business Venture Capital Act*” before “or Part 11.1 of the *Forest Act*”.**

**22 Section 79 (1) is amended by repealing paragraph (b) (iv) of the definition of “accredited qualified BC labour expenditure” and substituting the following:**

(iv) all amounts of the accredited BC labour expenditure of the corporation in respect of the production that are incurred before the date that the corporation gave notice under section 84.1, unless notice is not required under section 84.1 (5) or was given on or before the latest of the following:

(A) if the corporation first incurs an amount that is an accredited BC labour expenditure in respect of that production before February 22, 2022, the day that is 60 days after the day on which the corporation first incurs the amount;

(B) if the corporation first incurs an amount that is an accredited BC labour expenditure in respect of that production on or after February 22, 2022, the day that is 120 days after the day on which the corporation first incurs the amount;

(C) if the corporation’s eligibility certificate in respect of that production is revoked, the day that is 30 days after the revocation date; .

**23 Section 97 is amended in paragraph (b) of the definition of “BC qualified expenditure” by striking out “before September 1, 2022” and substituting “before September 1, 2027”.**

**24 Section 117 is amended by striking out “January 1, 2023” and substituting “January 1, 2025”.**

- 25 *Section 121 is amended by striking out “December 31, 2022” and substituting “December 31, 2024”.*
- 26 *Section 126.1 is amended in the definition of “applicable period” by striking out “December 31, 2022” and substituting “December 31, 2024”.*
- 27 *The following Part is added:*

## **PART 16 – CLEAN BUILDINGS TAX CREDIT**

### **Definitions**

- 271 In this Part:
- “**architect**” has the same meaning as in section 1 of the *Architects Act*;
  - “**eligible building**” means a building, situated in British Columbia, that belongs only to one or more of the following types:
    - (a) a multi-unit residential building;
    - (b) a prescribed type of building;
  - “**eligible taxpayer**”, in relation to a taxation year, means
    - (a) an individual subject to tax under section 2 (1) for the taxation year, or
    - (b) a corporation subject to tax under section 2 (2) for the taxation year, other than a corporation that is exempt from tax under section 27 at any time in the taxation year;
  - “**energy use intensity**” or “**EUI**”, in relation to a building, means the quotient of the following, as determined in accordance with the regulations:
    - (a) the net energy of the building for a year;
    - (b) the floor area of the building;
  - “**multi-unit residential building**” means a residential building that contains 4 or more dwelling units;
  - “**qualified person**” means
    - (a) an architect,
    - (b) a professional engineer, or
    - (c) a person in a prescribed class of persons;
  - “**qualifying expenditure**”, of a taxpayer, means an outlay or expense made or incurred by the taxpayer that is directly attributable to a qualifying retrofit and includes such an outlay or expense for permits required for, or for the rental of equipment used in the course of, the retrofit or for a certificate under section 277 (2) (b) for the retrofit, but does not include such an outlay or expense

- (a) that cannot reasonably be considered to have been made or incurred for the purpose of reducing EUI,
- (b) made or incurred under the terms of an agreement entered into before February 23, 2022,
- (c) made after March 31, 2025,
- (d) made or incurred by the taxpayer in the course of providing, for consideration, goods or services in respect of the retrofit,
- (e) to acquire goods that have been used, or acquired for use or lease, by the taxpayer for any purpose before they were acquired by the taxpayer,
- (f) to acquire a property that can be used independently of the retrofit,
- (g) to acquire a household appliance,
- (h) to acquire an electronic home-entertainment device,
- (i) that is the cost of annual, recurring or routine repair, maintenance or service,
- (j) for financing costs in respect of the retrofit,
- (k) in respect of goods or services provided by a person not dealing at arm's length with the taxpayer, unless the person is registered for the purposes of Part IX of the *Excise Tax Act* (Canada), or
- (l) that is prescribed;

**“qualifying retrofit”** means a retrofit that

- (a) is a retrofit of an eligible building,
- (b) is completed on or before March 31, 2026,
- (c) can reasonably be considered to be undertaken to reduce the EUI of the building, and
- (d) is certified under section 277 (3);

**“retrofit”** means an alteration or renovation of a building;

**“target EUI”**, in relation to a building, means the target EUI prescribed for the building.

#### **Clean buildings tax credit**

**272** An eligible taxpayer may claim a tax credit, for the taxation year immediately after the taxation year in which the taxpayer completes a qualifying retrofit, in the amount equal to 5% of the difference between

- (a) the total of all amounts each of which is a qualifying expenditure of the taxpayer that is directly attributable to the retrofit and has not been used by another taxpayer in the calculation of a credit claimed by that other taxpayer under this section, and

- (b) the total of all amounts each of which is received or receivable by any person or partnership, or that can reasonably be expected to be received by any person or partnership, in respect of a qualifying expenditure referred to in paragraph (a) and that is
  - (i) provided under a program and designed to provide assistance with the cost of the alteration or renovation of a building or land on which the building is situated,
  - (ii) provided as a forgivable loan and designed to provide permanent or temporary assistance with, or financing for, the cost of the alteration or renovation of a building or land on which the building is situated, but only to the extent that the loan, or a portion of it, has not been repaid under a legal obligation to do so, or
  - (iii) provided under any prescribed program.

**Credit amount in respect of partnerships**

- 273** (1) If an eligible taxpayer is a member of a partnership, the taxpayer may claim as a tax credit, for the taxation year of the taxpayer immediately after the taxation year of the taxpayer in which the partnership completes a qualifying retrofit, the appropriate portion of the amount equal to 5% of the difference between
- (a) the total of all amounts each of which is a qualifying expenditure of the partnership that is directly attributable to the retrofit and has not been used by another taxpayer in the calculation of a credit claimed by that other taxpayer under this section, and
  - (b) the total of all amounts each of which is received or receivable by any person or partnership, or that can reasonably be expected to be received by any person or partnership, in respect of a qualifying expenditure referred to in paragraph (a) and that is
    - (i) provided under a program and designed to provide assistance with the cost of the alteration or renovation of a building or land on which the building is situated,
    - (ii) provided as a forgivable loan and designed to provide permanent or temporary assistance with, or financing for, the cost of the alteration or renovation of a building or land on which the building is situated, but only to the extent that the loan, or a portion of it, has not been repaid under a legal obligation to do so, or
    - (iii) provided under any prescribed program.
- (2) For the purpose of determining the amount that an eligible taxpayer may claim under subsection (1) in respect of a partnership, the following rules apply:
- (a) in section 271 *[definitions]*, in the definition of “qualifying expenditure”, the references to “taxpayer” are to be read as references to “partnership”;



- (b) the amount referred to in subsection (1) of this section is determined as if the partnership were a person;
- (c) the appropriate portion is that portion that may reasonably be considered to be the taxpayer's share of the amount determined under subsection (1);
- (d) if the taxpayer is at any time in a taxation year of the taxpayer a member of a particular partnership that is a member of another partnership,
  - (i) the taxpayer is deemed to be a member of the other partnership, and
  - (ii) despite paragraph (c), the taxpayer's appropriate portion of the amount determined under subsection (1) for the other partnership is deemed to equal that portion that may reasonably be considered to be that share of the amount determined under subsection (1) to which the taxpayer is directly or indirectly entitled.

**Amalgamations and wind ups**

- 274** (1) If 2 or more corporations amalgamate within the meaning of section 87 (1) of the federal Act, the new corporation is deemed, for the purposes of this Part, to be the continuation of each of its predecessor corporations.
- (2) If a subsidiary corporation is wound up within the meaning of section 88 (1) of the federal Act, the parent corporation is deemed, for the purposes of this Part, to be the continuation of the subsidiary corporation.

**Bankruptcy**

- 275** A taxpayer who becomes bankrupt on or before the date on which the taxpayer files an application under section 281 (1) in relation to a qualifying retrofit is not entitled to claim outlays or expenses made or incurred on or before the date of the bankruptcy.

**Deemed payment**

- 276** A taxpayer that has claimed and is eligible for a tax credit under this Part for a taxation year is deemed to have paid, at the time referred to in section 156.1 (4) or 157 (1) (b) of the federal Act, as the applicable section relates to the taxation year of the taxpayer, the amount of the tax credit on account of the taxpayer's tax payable under this Act.

**Certification**

- 277** (1) A taxpayer or partnership may apply to the Commissioner of Income Tax to have a retrofit certified for the purposes of claiming a tax credit under this Part.

- (2) In applying under subsection (1) for certification, an applicant must provide the following to the Commissioner of Income Tax:
  - (a) an application in the form, and containing the information, required by the Commissioner of Income Tax;
  - (b) a certificate given by a qualified person on or before March 31, 2027 in the form, and containing the information, required by the Commissioner of Income Tax that
    - (i) states that the retrofit has reduced the EUI of the building, and
    - (ii) sets out
      - (A) the target EUI for the building,
      - (B) the EUI of the building for a year that ends within 12 months before the retrofit begins, and
      - (C) the EUI of the building for a year that begins after the retrofit is completed and ends on or before March 31, 2027;
  - (c) any other information or records required by the Commissioner of Income Tax.
- (3) On receiving an application under this section, the Commissioner of Income Tax must certify a retrofit if the Commissioner of Income Tax is satisfied, on the basis of the information provided by the applicant and any other information available to the Commissioner of Income Tax, that
  - (a) the building is an eligible building,
  - (b) the retrofit has reduced the EUI of the building, and
  - (c) the EUI of the building for the year that is the subject of the certificate of the qualified person under subsection (2) (b) (ii) (C) is equal to or lower than the target EUI for the building.
- (4) An application under this section must be filed on or before March 31, 2027.

**Revocation of certificates**

- 278**
- (1) A certificate issued under section 277 (3) may be revoked by the Commissioner of Income Tax if
    - (a) an omission or incorrect statement was made for the purpose of obtaining the certificate, or
    - (b) one or more of the criteria set out in section 277 (3) is not met.
  - (2) A certificate that is revoked by the Commissioner of Income Tax is deemed never to have been issued.

**Notice of refusal or revocation**

- 279** (1) If the Commissioner of Income Tax refuses to issue a certificate for which application is made under section 277, the Commissioner of Income Tax must promptly give notice of that refusal, together with reasons for the refusal, to the applicant.
- (2) If the Commissioner of Income Tax revokes a certificate issued under section 277 (3), the Commissioner of Income Tax must promptly give notice of that revocation, together with reasons for the revocation, to the applicant taxpayer and the minister.

**Reconsiderations and appeals**

- 280** (1) Any decision made under this Part by or on behalf of the Commissioner of Income Tax may be reconsidered and confirmed, reversed or varied by or on behalf of the Commissioner of Income Tax.
- (2) Without limiting any provision of this Act or the federal Act, a taxpayer may appeal, in accordance with subsection (3), any of the following:
- (a) a decision of the Commissioner of Income Tax to refuse to certify a retrofit under section 277 (3);
  - (b) a decision of the Commissioner of Income Tax to revoke the certification of a retrofit under section 278 (1).
- (3) An appeal must be brought in the Supreme Court, by way of a petition proceeding, within 120 days after the date of any notice of the decision provided by the Commissioner of Income Tax.

**Filing requirements**

- 281** (1) A taxpayer that wishes to claim a tax credit under this Part in respect of a taxation year must file, with the return of income filed by the taxpayer under section 29 for that taxation year, an application for the tax credit in the form, and containing the information, required by the Commissioner of Income Tax.
- (2) A taxpayer is not entitled to a tax credit under this Part in respect of a taxation year unless, within 18 months after the end of the taxation year, the taxpayer files the form containing the information required under subsection (1).

**Powers of audit**

- 282** Without limiting any provision of this Act or the federal Act, for the purpose of determining whether a taxpayer is eligible for a tax credit under this Part, the Commissioner of Income Tax has powers equivalent to the federal minister under sections 230 (3), 231 to 231.5 and 231.7 of the federal Act, and for that purpose those sections apply.

**Power to make regulations**

- 283** (1) Without limiting section 48 (1) and (2) [*power to make regulations*], the Lieutenant Governor in Council may make regulations as follows:
- (a) respecting the determination of the EUI for a building and a year for the purposes of the definition of “energy use intensity” in section 271, including, without limitation, respecting the determination of
    - (i) the net energy of the building, and
    - (ii) the floor area of the building;
  - (b) prescribing target EUIs for the purposes of the definition of “target EUI” in section 271, or a method for determining target EUIs.
- (2) In making a regulation for the purposes of this Part, the Lieutenant Governor in Council may define classes of buildings and make different regulations for different classes of buildings.
- (3) A regulation made for the purposes of this Part may be made retroactive to February 23, 2022 or a later date, and if made retroactive is deemed to have come into force on the specified date.

***Insurance Premium Tax Act***

**28** *Section 17 of the Insurance Premium Tax Act, R.S.B.C. 1996, c. 232, is amended*

- (a) *in subsection (1) by striking out “, personally or by agent, serve a notice of an appeal on the minister by mailing it by registered mail to the Commissioner of Income Tax, Parliament Buildings, Victoria, B.C., V8V 1X4” and substituting “give a written notice of appeal to the minister”, and*
- (b) *in subsection (3) by striking out “the commissioner must place the notice before the minister, who must consider it” and substituting “the minister must consider the notice”.*

**29** *The following section is added:*

**Notice of appeal**

- 17.1** (1) The date on which a notice of appeal is given to the minister under section 17 (1) is the date it is received by the minister.
- (2) A notice of appeal is conclusively deemed to have been given to the minister if it is received at a location and by a method specified by the minister.

*Land Tax Deferment Act*

**30** *Section 1 of the Land Tax Deferment Act, R.S.B.C. 1996, c. 249, is amended by repealing the definition of “minister”.*

**31** *The following section is added:*

**Delegation**

- 1.01** (1) The minister may, in writing, delegate any of the minister’s powers or duties under this Act.
- (2) A delegation under subsection (1) may be to a named person or to a class of persons.

**32** *The following section is added:*

**Appropriation**

- 16.1** The minister may pay out of the consolidated revenue fund an amount for the expenses, as determined by the minister for a fiscal year, recognized as the result of the concessionary terms of agreements under this Act.

*Logging Tax Act*

**33** *Section 23 of the Logging Tax Act, R.S.B.C. 1996, c. 277, is amended*

*(a) by repealing subsection (2) and substituting the following:*

- (2) Written notice of the appeal must be given to the minister within 90 days after the date the notice of assessment was given under section 22. , **and**

*(b) in subsection (4) by striking out “the commissioner must place the notice before the minister, who” and substituting “the minister”.*

**34** *The following section is added:*

**Notice of appeal**

- 23.1** (1) The date on which a notice of appeal is given to the minister under section 23 (2) is the date it is received by the minister.
- (2) A notice of appeal is conclusively deemed to have been given to the minister if it is received at a location and by a method specified by the minister.

*Mineral Tax Act*

**35** *Section 26 of the Mineral Tax Act, R.S.B.C. 1996, c. 291, is amended*

*(a) in subsection (2) by striking out “serving a notice of appeal on” and substituting “giving a notice of appeal to”, and*

*(b) in subsection (3) by adding “and” at the end of paragraph (a) and by repealing paragraph (b).*

**36** *The following section is added:*

**Notice of appeal**

**26.1** (1) The date on which a notice of appeal is given to the minister under section 26 (2) is the date it is received by the minister.

(2) A notice of appeal is conclusively deemed to have been given to the minister if it is received at a location and by a method specified by the minister.

*Motor Fuel Tax Act*

**37** *Section 19 (3) of the Motor Fuel Tax Act, R.S.B.C. 1996, c. 317, is amended by striking out “prescribed form” and substituting “form specified by the director”.*

**38** *The following section is added:*

**Notice of appeal**

**50.1** (1) The date on which a notice of appeal is given to the minister under section 50 (2) is the date it is received by the minister.

(2) A notice of appeal is conclusively deemed to have been given to the minister if it is received at a location and by a method specified by the minister.

**39** *Section 63.04 is repealed.*

**40** *Section 71 (2) (t) is repealed.*

*Property Transfer Tax Act*

**41** *Sections 7 (3), 12.04 (5), 12.06 (4), 12.11 (8), 12.12 (7), 16 (7) (b) and 20 (5) of the Property Transfer Tax Act, R.S.B.C. 1996, c. 378, are amended by striking out “to file a notice of objection” and substituting “to give a notice of objection”.*

**42 Section 19 is amended**

**(a) in subsections (1) and (2) by striking out “must mail a notice of objection” and substituting “must give a notice of objection”, and**

**(b) in subsection (6) by striking out “for mailing” wherever it appears and substituting “for giving”.**

**43 The following section is added:**

**Notice of objection**

**19.1** (1) The date on which a notice of objection is given to the minister under section 19 (1) or (2) is the date it is received by the minister.

(2) A notice of objection is conclusively deemed to have been given to the minister if it is received at a location and by a method specified by the minister.

**44 The following section is added:**

**Refund payable under regulations**

**23.2** The administrator must pay out of the consolidated revenue fund a tax refund payable under the regulations.

**45 Section 26 (2) is amended by striking out “has mailed a notice of objection” and substituting “has given a notice of objection”.**

***Provincial Sales Tax Act***

**46 Section 1 of the Provincial Sales Tax Act, S.B.C. 2012, c. 35, is amended by adding the following definitions:**

**“appraised value”** means the appraised value, determined in accordance with the regulations, of a motor vehicle;

**“average wholesale value”** means the average wholesale value, determined in accordance with the regulations, of a motor vehicle;

**“designated purchase price”** means the purchase price of a motor vehicle, which purchase price would have, but for section 10.01 [*purchase price of motor vehicles*], been determined in accordance with section 9 [*purchase price of tangible personal property*]; .

**47 Section 1 is amended**

**(a) in paragraph (b) of the definition of “collector” by striking out “172 or 172.1” and substituting “172, 172.1, 172.3 or 172.4”,**

*(b) in the definition of “eligible tangible personal property” by adding the following paragraph:*

(d.3) tobacco; ,

*(c) in the definition of “eligible taxable service” by striking out “accommodation, legal services or a telecommunication service” and substituting “accommodation, legal services, a telecommunication service or an online marketplace service”,*

*(d) in the definition of “exclusive product” by adding “tobacco,” after “but does not include liquor,”,*

*(e) by adding the following definition:*

“**facilitate**”, in relation to an online marketplace seller’s sale, provision or lease through an online marketplace, includes facilitation through an agent, partner, joint venturer or associated corporation or other indirect facilitation; ,

*(f) by repealing the definition of “online accommodation platform”,*

*(g) by adding the following definitions:*

“**online marketplace facilitator**” means the following persons:

(a) a person who

(i) operates, owns or controls, or jointly operates, owns or controls, an online marketplace,

(ii) facilitates through the online marketplace an online marketplace seller’s

(A) retail sale, provision or lease of tangible personal property, or

(B) retail sale or provision of software or taxable services other than legal services, and

(iii) collects payment in respect of the sales, provisions or leases referred to in subparagraph (ii) (A) and (B);

(b) a prescribed person who is involved in

(i) the operation, ownership or control of an online marketplace, or

(ii) the facilitation of sales, provisions or leases referred to in paragraph (a) (ii) (A) and (B) through the online marketplace;

“**online marketplace seller**” means a person who, through an online marketplace operated, owned or controlled by one or more online marketplace facilitators,

(a) sells, provides or leases tangible personal property, or

(b) sells or provides software or taxable services other than legal services;



**“online marketplace service”** means any of the following services provided by an online marketplace facilitator, or by an agent, partner, joint venturer or associated corporation of the online marketplace facilitator, to an online marketplace seller:

- (a) the listing of tangible personal property, software or taxable services, other than legal services, for sale, lease or provision, as applicable;
- (b) advertising or promotion;
- (c) customer service;
- (d) storage;
- (e) the fulfillment of orders or bookings;
- (f) the collection or facilitation of payment, either directly or indirectly, and transmission of the payment to the online marketplace seller;
- (g) accepting or assisting with cancellations, changes, returns or exchanges of tangible personal property, software or taxable services other than legal services;
- (h) other services to facilitate an online marketplace seller’s sale, provision or lease of tangible personal property, or sale or provision of software or taxable services, other than legal services, through an online marketplace; ,

**(h) in paragraph (c) of the definition of “original purchase price” by striking out “20 [legal services] or 21 [telecommunication service]” and substituting “20 [legal services], 21 [telecommunication service] or 21.1 [online marketplace service]”,**

**(i) in paragraph (c) of the definition of “purchaser” by striking out “a related service, legal services or a telecommunication service” in both places and substituting “a related service, legal services, a telecommunication service or an online marketplace service”,**

**(j) in paragraph (b.1) of the definition of “small seller” by striking out “vehicles, aircraft, boats, vapour products, fossil fuel combustion systems” and substituting “vehicles, aircraft, boats, vapour products, fossil fuel combustion systems, tobacco”,**

**(k) in paragraph (g) of the definition of “small seller” by striking out “and” at the end of subparagraph (iv) and by adding the following subparagraph:**

- (v) an online marketplace facilitator, and ,

**(l) in the definition of “taxable service” by adding the following paragraph:**

- (g) an online marketplace service; ,

*(m) by adding the following definition:*

**“tobacco”** means tobacco and tobacco products in any form in which they may be consumed by a purchaser, and includes snuff and raw leaf tobacco; , **and**

*(n) in the definition of “use” by striking out “and” at the end of paragraph (e) (ii), adding “, and” at the end of paragraph (f) (vi) and by adding the following paragraph:*

(g) in relation to online marketplace services, includes the employment or utilization of an online marketplace service by an online marketplace seller for the purpose of

- (i) selling, providing or leasing tangible personal property through an online marketplace, or
- (ii) selling or providing software or taxable services, other than legal services, through an online marketplace; .

**48 Section 1 is amended**

*(a) in the definition of “eligible tangible personal property” by adding the following paragraph:*

(d.2) a fossil fuel combustion system; ,

*(b) in the definition of “exclusive product” by striking out “a manufactured building or a vapour product” and substituting “a manufactured building, a vapour product or a fossil fuel combustion system”,*

*(c) by adding the following definitions:*

**“boiler”** means a system that is intended for application

- (a) in a hot water central space heating system, or
- (b) in a hot water central space heating system that services a potable hot water system;

**“fossil fuel combustion system”** means a system, including any parts or components included as part of the system on the initial purchase of the system, that may rely on, in whole or in part, combustion of coal, kerosene, heavy fuel oil, heating oil, natural gas or propane, and that is

- (a) designed, in whole or in part, for indoor use and is
  - (i) a central forced air furnace, unit heater, fireplace, boiler or similar system,
  - (ii) an air conditioner or similar system, or
  - (iii) a storage water heater, instantaneous water heater or similar system, or

(b) a system prescribed for the purposes of this definition, but does not include a heat pump or a system prescribed for the purpose of exclusion from this definition;

**“heat pump”** means a system prescribed for the purposes of this definition;

**“heating oil”** means a substance that is a distillate of crude oil and that has a viscosity of not greater than 14 centistokes at 50°C, but does not include butane, ethane, gas liquids, jet fuel, naphtha, propane, pentanes plus or refinery gas;

**“heavy fuel oil”** means a substance that is a distillate or a residual of crude oil and that has a viscosity of greater than 14 centistokes at 50°C; , **and**

**(d) in paragraph (b.1) of the definition of “small seller” by striking out “vehicles, aircraft, boats, vapour products” and substituting “vehicles, aircraft, boats, vapour products, fossil fuel combustion systems”.**

**49 Section 1 is amended**

**(a) by adding the following definitions:**

**“prepaid purchase card”** means a card, written certificate or other voucher that is redeemable for a future purchase or lease of tangible personal property, or for a future purchase of software or a taxable service, and includes a gift card and gift certificate;

**“zero-emission vehicle”** has the same meaning as in the *Zero-Emission Vehicles Act.* , **and**

**(b) in the definition of “purchaser” by striking out “tourism agent;” in paragraph (d) (v) and substituting “tourism agent,” and by adding the following after paragraph (d):**

but does not include a person when the person acquires, or agrees to pay or is otherwise obliged to pay consideration for, a prepaid purchase card; .

**50 The following section is added:**

**Redemption of prepaid purchase card**

**4.1** For the purposes of this Act, the redemption of a prepaid purchase card for a purchase or lease of tangible personal property, or for a purchase of software or a taxable service, constitutes the payment of consideration, in full or in part, for the purchase or lease.

**51 Section 10 (2) is amended by adding the following paragraph:**

(j) any tax imposed under the *Tobacco Tax Act*, whether or not shown separately on any record of sale or billed separately.

**52** *The following section is added:*

**Purchase price of motor vehicles**

- 10.01** (1) Despite section 9, unless this section does not apply under subsection (4) of this section, the purchase price of a motor vehicle, for the purposes of this Act, is determined in accordance with this section.
- (2) Subject to subsection (3), if the average wholesale value of a motor vehicle is greater than the designated purchase price, the purchase price of the motor vehicle is the average wholesale value.
- (3) If, at the time an application is made for the registration of the motor vehicle under the vehicle registration legislation,
- (a) a person provides, to the Insurance Corporation of British Columbia, the appraised value in a form and containing information acceptable to the director, and
  - (b) the appraised value and the designated purchase price are each less than the average wholesale value,
- then the purchase price is the greater of the appraised value and the designated purchase price.
- (4) This section does not apply in relation to the following:
- (a) a motor vehicle if the average wholesale value cannot be determined in accordance with the regulations;
  - (b) a motor vehicle if the designated purchase price is equal to or greater than the average wholesale value;
  - (c) a modified business vehicle;
  - (d) a modified motor vehicle;
  - (e) a motor vehicle that is subject to the application of section 24 [*purchase price if trade-in allowed on purchase of tangible personal property*];
  - (f) a motor vehicle if tax is not paid or payable, in relation to the purchase of the motor vehicle, to the Insurance Corporation of British Columbia under this Act;
  - (g) a multijurisdictional vehicle;
  - (h) a motor vehicle purchased from a registrant that must levy and collect tax, in relation to the purchase of the motor vehicle, under section 179 (1) [*collection and remittance of tax by collector*] of this Act;
  - (i) a motor vehicle acquired at a sale in Canada that is a taxable supply by a registrant under Part IX of the *Excise Tax Act*.

**53 Section 10.1 (1) is amended by adding the following paragraphs:**

- (d) despite paragraphs (a) to (c) and subject to paragraphs (e) and (f), if the average wholesale value is greater than the purchase price determined under paragraphs (a) to (c), the purchase price is the average wholesale value;
- (e) despite paragraphs (a) to (c) and subject to paragraph (f), if, at the time an application is made for the registration of the passenger vehicle under the vehicle registration legislation,
  - (i) a person provides, to the Insurance Corporation of British Columbia, the appraised value in a form and containing information acceptable to the director, and
  - (ii) the appraised value and the purchase price under paragraph (a), (b) or (c) are each less than the average wholesale value,then the purchase price is the greater of the appraised value and the purchase price under paragraph (a), (b) or (c);
- (f) paragraphs (d) and (e) do not apply in relation to a passenger vehicle described under section 10.01 (4).

**54 Section 17 (a) is amended by striking out “20 [legal services] or 21 [telecommunication service]” and substituting “20 [legal services], 21 [telecommunication service] or 21.1 [online marketplace service]”.**

**55 The following section is added:**

**Original purchase price of online marketplace service**

- 21.1** (1) For the purposes of this Act, the purchase price of an online marketplace service is equal to the total value of the consideration accepted by the online marketplace facilitator or person from whom the online marketplace service is acquired as the price or on account of the price of the online marketplace service.
- (2) Without limiting subsection (1), the purchase price of an online marketplace service includes the following accepted by the online marketplace facilitator or person from whom the online marketplace service is acquired as the price or on account of the price of the online marketplace service:
- (a) a price in money;
  - (b) the value of services rendered.

**56 Section 23 (1) is amended in the definition of “coupon” by adding “gift card or” before “gift certificate”.**

**57 Section 28 (1) is amended by adding the following paragraph:**

(v) section 134.3 [tax if online marketplace service provided in British Columbia].

**58 Section 34 is amended**

**(a) in subsection (3) by striking out “subsections (3.1), (5) and (6)” and substituting “subsections (3.1), (5), (6) and (6.1)”**,

**(b) in subsection (3.1) by striking out “subsections (5) and (6)” and substituting “subsections (5), (6) and (6.1)”**,

**(c) in subsection (4) by striking out “Subsections (5) and (6)” and substituting “Subsections (5), (6) and (6.1)”**,

**(d) in subsection (5) by striking out “subsection (6)” and substituting “subsections (6) and (6.1)”**,

**(e) in subsection (6) by adding “, other than a passenger vehicle that is a zero-emission vehicle,” after “a passenger vehicle”, and**

**(f) by adding the following subsection:**

(6.1) The rate of tax payable under sections 37, 49 (6) (a), 50 (2) (a), 51 (6), 52 and 81 to 86 on a passenger vehicle that is a zero-emission vehicle is as follows:

(a) 7% of the purchase price of the zero-emission vehicle, if the original purchase price is less than \$75 000;

(b) 8% of the purchase price of the zero-emission vehicle, if the original purchase price is \$75 000 or more but less than \$76 000;

(c) 9% of the purchase price of the zero-emission vehicle, if the original purchase price is \$76 000 or more but less than \$77 000;

(d) 10% of the purchase price of the zero-emission vehicle, if the original purchase price is \$77 000 or more but less than \$125 000;

(e) 15% of the purchase price of the zero-emission vehicle, if the original purchase price is \$125 000 or more but less than \$150 000;

(f) 20% of the purchase price of the zero-emission vehicle, if the original purchase price is \$150 000 or more.

**59 Section 34 is amended**

**(a) in subsection (3) by striking out “subsections (3.1), (5), (6) and (6.1)” and substituting “subsections (3.1), (5) and (6)”**,

**(b) in subsection (3.1) by striking out “subsections (5), (6) and (6.1)” and substituting “subsections (5) and (6)”**,

*(c) in subsection (4) by striking out “Subsections (5), (6) and (6.1)” and substituting “Subsections (5) and (6)”*,

*(d) in subsection (5) by striking out “subsections (6) and (6.1)” and substituting “subsection (6)”*,

*(e) in subsection (6) by striking out “, other than a passenger vehicle that is a zero-emission vehicle,” and*

*(f) by repealing subsection (6.1).*

**60 Section 34 is amended by adding the following subsection:**

(12) The rate of tax payable under sections 37, 49 (6) (a), 51 (6), 52, 80, 80.3 to 80.6, 81 to 82.2, 83, 84, 85 and 86 on a fossil fuel combustion system is 12% of the purchase price of the fossil fuel combustion system.

**61 Section 35 is amended**

*(a) in subsection (3) by adding “, other than a passenger vehicle that is a zero-emission vehicle,” after “a passenger vehicle”, and*

*(b) by adding the following subsection:*

(3.1) The rate of tax payable under sections 39, 41, 82.01 and 102 on a passenger vehicle that is a zero-emission vehicle is as follows:

(a) 7% of the lease price, if the tax rate value of the zero-emission vehicle is less than \$75 000;

(b) 8% of the lease price, if the tax rate value of the zero-emission vehicle is \$75 000 or more but less than \$76 000;

(c) 9% of the lease price, if the tax rate value of the zero-emission vehicle is \$76 000 or more but less than \$77 000;

(d) 10% of the lease price, if the tax rate value of the zero-emission vehicle is \$77 000 or more but less than \$125 000;

(e) 15% of the lease price, if the tax rate value of the zero-emission vehicle is \$125 000 or more but less than \$150 000;

(f) 20% of the lease price, if the tax rate value of the zero-emission vehicle is \$150 000 or more.

**62 Section 35 is amended**

*(a) in subsection (3) by striking out “, other than a passenger vehicle that is a zero-emission vehicle,” and*

*(b) by repealing subsection (3.1).*

**63 Section 35 is amended by adding the following subsection:**

- (9) The rate of tax payable under sections 39, 41, 82.01 and 102 on a fossil fuel combustion system is 12% of the lease price of the fossil fuel combustion system.

**64 Section 36 is amended**

**(a) in subsection (3) by striking out “subsections (3.1), (5) and (6)” and substituting “subsections (3.1), (5), (6) and (6.1)”**,

**(b) in subsection (3.1) by striking out “subsections (5) and (6)” and substituting “subsections (5), (6) and (6.1)”**,

**(c) in subsection (4) by striking out “Subsections (5) and (6)” and substituting “Subsections (5), (6) and (6.1)”**,

**(d) in subsection (5) by striking out “subsection (6)” and substituting “subsections (6) and (6.1)”**,

**(e) in subsection (6) by adding “, other than a passenger vehicle that is a zero-emission vehicle,” after “a passenger vehicle”, and**

**(f) by adding the following subsection:**

(6.1) The rate of tax payable under sections 49 (6) (c) and 50 (2) (b) on a passenger vehicle that is a zero-emission vehicle is as follows:

- (a) 7% of the fair market value of the zero-emission vehicle on the entry date of the vehicle, if the fair market value is less than \$75 000;
- (b) 8% of the fair market value of the zero-emission vehicle on the entry date of the vehicle, if the fair market value is \$75 000 or more but less than \$76 000;
- (c) 9% of the fair market value of the zero-emission vehicle on the entry date of the vehicle, if the fair market value is \$76 000 or more but less than \$77 000;
- (d) 10% of the fair market value of the zero-emission vehicle on the entry date of the vehicle, if the fair market value is \$77 000 or more but less than \$125 000;
- (e) 15% of the fair market value of the zero-emission vehicle on the entry date of the vehicle, if the fair market value is \$125 000 or more but less than \$150 000;
- (f) 20% of the fair market value of the zero-emission vehicle on the entry date of the vehicle, if the fair market value is \$150 000 or more.



**65 Section 36 is amended**

- (a) in subsection (3) by striking out “subsections (3.1), (5), (6) and (6.1)” and substituting “subsections (3.1), (5) and (6)”**,
- (b) in subsection (3.1) by striking out “subsections (5), (6) and (6.1)” and substituting “subsections (5) and (6)”**,
- (c) in subsection (4) by striking out “Subsections (5), (6) and (6.1)” and substituting “Subsections (5) and (6)”**,
- (d) in subsection (5) by striking out “subsections (6) and (6.1)” and substituting “subsection (6)”**,
- (e) in subsection (6) by striking out “, other than a passenger vehicle that is a zero-emission vehicle,” and**
- (f) by repealing subsection (6.1).**

**66 Section 36 is amended by adding the following subsection:**

- (12) The rate of tax payable under section 49 (6) (c) on a fossil fuel combustion system is 12% of the fair market value of the system on the entry date of the fossil fuel combustion system.

**67 Section 40 (2) is amended**

- (a) in paragraph (b) by adding “other than a passenger vehicle that is a zero-emission vehicle,” after “a passenger vehicle,” and**
- (b) by adding the following paragraph:**
  - (c) if the motor vehicle is a passenger vehicle that is a zero-emission vehicle, at the applicable rate as follows:
    - (i) 7% of the taxable value, if the taxable value of the zero-emission vehicle is less than \$75 000;
    - (ii) 8% of the taxable value, if the taxable value of the zero-emission vehicle is \$75 000 or more but less than \$76 000;
    - (iii) 9% of the taxable value, if the taxable value of the zero-emission vehicle is \$76 000 or more but less than \$77 000;
    - (iv) 10% of the taxable value, if the taxable value of the zero-emission vehicle is \$77 000 or more but less than \$125 000;
    - (v) 15% of the taxable value, if the taxable value of the zero-emission vehicle is \$125 000 or more but less than \$150 000;
    - (vi) 20% of the taxable value, if the taxable value of the zero-emission vehicle is \$150 000 or more.

**68 Section 40 (2) is amended**

**(a) in paragraph (b) by striking out** “other than a passenger vehicle that is a zero-emission vehicle,”, **and**

**(b) by repealing paragraph (c).**

**69 Section 49 (8) is amended**

**(a) in paragraph (b) by adding** “other than a passenger vehicle that is a zero-emission vehicle,” **after** “a passenger vehicle,”, **and**

**(b) by adding the following paragraph:**

(c) if the motor vehicle is a passenger vehicle that is a zero-emission vehicle, at the applicable rate as follows:

- (i) 7% of the purchase price of the zero-emission vehicle, if the original purchase price of the vehicle is less than \$75 000;
- (ii) 8% of the purchase price of the zero-emission vehicle, if the original purchase price of the vehicle is \$75 000 or more but less than \$76 000;
- (iii) 9% of the purchase price of the zero-emission vehicle, if the original purchase price of the vehicle is \$76 000 or more but less than \$77 000;
- (iv) 10% of the purchase price of the zero-emission vehicle, if the original purchase price of the vehicle is \$77 000 or more but less than \$125 000;
- (v) 15% of the purchase price of the zero-emission vehicle, if the original purchase price of the vehicle is \$125 000 or more but less than \$150 000;
- (vi) 20% of the purchase price of the zero-emission vehicle, if the original purchase price of the vehicle is \$150 000 or more.

**70 Section 49 (8) is amended**

**(a) in paragraph (b) by striking out** “other than a passenger vehicle that is a zero-emission vehicle,”, **and**

**(b) by repealing paragraph (c).**

**71 Section 55 is amended**

**(a) in subsections (1) (c) and (2) (b) by striking out “subsections (3) to (3.4) and (3.6)” and substituting “subsections (3) to (3.4), (3.6) and (3.7)”;**

**(b) in subsection (3) by striking out “subsections (3.1) to (3.4) and (3.6)” and substituting “subsections (3.1) to (3.4), (3.6) and (3.7)”, and**

**(c) by adding the following subsection:**

(3.7) The rate of tax payable under subsections (1) and (2) on a fossil fuel combustion system is 12% of the taxable value of the fossil fuel combustion system.

**72 Section 79 is amended**

**(a) in subsection (1) by adding “and” at the end of paragraph (b) and by repealing paragraphs (c) and (d) and substituting the following:**

(c) there is evidence, in the form described in section 80.61, that the contractor and the person with whom the contractor has entered into the contract have agreed that the person is liable for tax imposed under section 80 in relation to the tangible personal property. , **and**

**(b) in subsection (2) by adding “and” at the end of paragraph (b) and by repealing paragraphs (c) and (d) and substituting the following:**

(c) there is evidence, in the form described in section 80.61, that the contractor and the person with whom the contractor has entered into the contract have agreed that the person is liable for tax imposed under section 80 in relation to the tangible personal property.

**73 Section 80.2 (1) is amended by adding “and” at the end of paragraph (c) and by repealing paragraphs (d) and (e) and substituting the following:**

(d) there is evidence, in the form described in section 80.61, that the contractor and the person with whom the contractor has entered into the contract have agreed that the person is liable for tax imposed under section 80.3 in relation to the tangible personal property.

**74 Section 80.5 (6) is amended by repealing paragraphs (a) and (b) and substituting the following:**

(a) there is evidence, in the form described in section 80.61, that the contractor and the person with whom the contractor has entered into the contract have agreed that the person is liable for tax imposed under section 80.6 in relation to the tangible personal property, and .

**75** *The following section is added:*

**Evidence for purposes of sections 79, 80.2 and 80.5**

- 80.61** (1) For the purposes of sections 79 (1) and (2), 80.2 (1) and 80.5 (6), evidence that the contractor and the person with whom the contractor has entered into the contract have agreed that the person is liable for tax imposed under this Act in relation to the tangible personal property must be in the form of one of the following:
- (a) a signed agreement between the parties that
    - (i) sets out the purchase price of the tangible personal property,
    - (ii) expressly identifies the particular provision of this Act under which the tax is imposed, and
    - (iii) expressly states that the person is liable for the tax;
  - (b) an invoice signed by the parties that
    - (i) lists the tangible personal property,
    - (ii) expressly identifies the particular provision of this Act under which the tax is imposed, and
    - (iii) expressly states that the person is liable for the tax;
  - (c) a declaration in a form acceptable to the director that the parties have agreed that the person is liable for the tax.
- (2) Subject to subsection (3), any document other than a document described in subsection (1) does not constitute evidence that the contractor and the person with whom the contractor has entered into the contract have agreed that the person is liable for tax imposed under this Act in relation to the tangible personal property.
- (3) If a contract referred to in this Division is entered into between April 1, 2013 and February 22, 2022, any document that contains information that, to the satisfaction of the director, is substantially similar to that described in subsection (1) constitutes evidence that the contractor and the person with whom the contractor has entered into the contract have agreed that the person is liable for tax imposed under this Act in relation to the tangible personal property.

**76** *Section 100 is amended*

- (a) in subsection (1) by striking out “subsection (4), (4.1), (6) or (7)” and substituting “subsection (4), (4.1), (6), (7) or (8)”**,
- (b) in subsection (4) by striking out “subsections (4.1), (6) and (7)” and substituting “subsections (4.1), (6), (7) and (8)”**,

- (c) in subsection (4.1) by striking out “subsections (6) and (7)” and substituting “subsections (6) to (8)”*,
- (d) in subsection (5) by striking out “Subsections (6) and (7)” and substituting “Subsections (6) to (8)”*,
- (e) in subsection (6) by striking out “subsection (7)” and substituting “subsections (7) and (8)”*,
- (f) in subsection (7) by adding “, other than a passenger vehicle that is a zero-emission vehicle,” after “a passenger vehicle”, and*
- (g) by adding the following subsection:*
  - (8) The rate of tax payable under subsection (1) on a passenger vehicle that is a zero-emission vehicle is as follows:*
    - (a) 7% of the fair market value of the zero-emission vehicle on the date the vehicle is received as a gift, if the fair market value is less than \$75 000;*
    - (b) 8% of the fair market value of the zero-emission vehicle on the date the vehicle is received as a gift, if the fair market value is \$75 000 or more but less than \$76 000;*
    - (c) 9% of the fair market value of the zero-emission vehicle on the date the vehicle is received as a gift, if the fair market value is \$76 000 or more but less than \$77 000;*
    - (d) 10% of the fair market value of the zero-emission vehicle on the date the vehicle is received as a gift, if the fair market value is \$77 000 or more but less than \$125 000;*
    - (e) 15% of the fair market value of the zero-emission vehicle on the date the vehicle is received as a gift, if the fair market value is \$125 000 or more but less than \$150 000;*
    - (f) 20% of the fair market value of the zero-emission vehicle on the date the vehicle is received as a gift, if the fair market value is \$150 000 or more.*

**77 Section 100 is amended**

- (a) in subsection (1) by striking out “subsection (4), (4.1), (6), (7) or (8)” and substituting “subsection (4), (4.1), (6) or (7)”*,
- (b) in subsection (4) by striking out “subsections (4.1), (6), (7) and (8)” and substituting “subsections (4.1), (6) and (7)”*,
- (c) in subsection (4.1) by striking out “subsections (6) to (8)” and substituting “subsections (6) and (7)”*,
- (d) in subsection (5) by striking out “Subsections (6) to (8)” and substituting “Subsections (6) and (7)”*,

*(e) in subsection (6) by striking out “subsections (7) and (8)”, and substituting “subsection (7)”*,

*(f) in subsection (7) by striking out “, other than a passenger vehicle that is a zero-emission vehicle,”*, and

*(g) by repealing subsection (8).*

**78 Section 117 (3) is amended**

*(a) in paragraph (b) by adding “other than a passenger vehicle that is a zero-emission vehicle,” after “a passenger vehicle,”*, and

*(b) by adding the following paragraph:*

(c) if the tangible personal property referred to in subsection (2) is a passenger vehicle that is a zero-emission vehicle, at the applicable rate as follows:

- (i) 7% of the contract amount, if the tax rate value is less than \$75 000;
- (ii) 8% of the contract amount, if the tax rate value is \$75 000 or more but less than \$76 000;
- (iii) 9% of the contract amount, if the tax rate value is \$76 000 or more but less than \$77 000;
- (iv) 10% of the contract amount, if the tax rate value is \$77 000 or more but less than \$125 000;
- (v) 15% of the contract amount, if the tax rate value is \$125 000 or more but less than \$150 000;
- (vi) 20% of the contract amount, if the tax rate value is \$150 000 or more.

**79 Section 117 (3) is amended**

*(a) in paragraph (b) by striking out “other than a passenger vehicle that is a zero-emission vehicle,”*, and

*(b) by repealing paragraph (c).*

**80 Part 5 is amended by adding the following Division:**

**Division 5.1 – Online Marketplace Services**

**Tax if online marketplace service provided in British Columbia**

- 134.3** (1) A purchaser of an online marketplace service provided or to be provided
- (a) in British Columbia, or

- (b) in respect of accommodation in British Columbia must pay to the government tax at the rate of 7% of the purchase price of the online marketplace service.
- (2) A purchaser of an online marketplace service
  - (a) provided or to be provided to a person in British Columbia, and
  - (b) related to
    - (i) the sale, provision or lease of tangible personal property or the sale or provision of taxable services, other than accommodation and legal services, for use or consumption in British Columbia, or
    - (ii) the sale or provision of software for use on or with an electronic device ordinarily situated in British Columbiamust pay to the government tax at the rate of 7% of the purchase price of the online marketplace service.
- (3) The amount of tax payable under subsection (1) or (2) in relation to an online marketplace service is reduced by the amount of tax otherwise payable or previously paid under this Act in relation to the online marketplace service and for which the person has not obtained and is not entitled to obtain a refund or credit under this Act.
- (4) If a collector sells an online marketplace service to a person who alleges that the person is exempt under section 134.4 or under prescribed provisions of the regulations from paying the tax under subsection (1) or (2) of this section, the person must nevertheless pay tax under subsection (1) or (2) and the collector must nevertheless levy and collect the tax under subsection (1) or (2) unless the collector obtains from that person, at or before the time the tax is payable,
  - (a) a declaration in a form acceptable to the director, if required by the regulations,
  - (b) any information or document required by the regulations, and
  - (c) any information or document required by the director.

**Exemption if online marketplace service purchased for resale**

**134.4** Subject to section 135, a purchaser who purchases an online marketplace service is exempt from tax imposed under this Division on that purchase if the purchase is made solely for the purpose of selling or providing to other persons that online marketplace service.

**Tax if online marketplace service used for new purpose**

**134.5** (1) If a person

- (a) purchased an online marketplace service that was exempt from tax under this Act because the online marketplace service was to be used for a particular purpose, and

(b) subsequently uses that online marketplace service, or allows that online marketplace service to be used, for a purpose other than

(i) the particular purpose, or

(ii) another purpose for which that online marketplace service would be exempt from tax under this Act if that online marketplace service were to be used for that purpose,

the person must pay to the government tax at the rate of 7% of the purchase price of that online marketplace service.

(2) Tax payable under subsection (1) must be paid on or before the last day of the month after the month in which the person first uses the online marketplace service, or allows the online marketplace service to be used, for a purpose described in subsection (1) (b).

(3) Despite subsection (2), tax payable under subsection (1) by a registrant must be paid on or before the prescribed date and in the prescribed manner.

**81 Section 135 is amended by striking out “and 134.2 [exemption in relation to copying content of telecommunication service or broadcasting]” and substituting “, 134.2 [exemption in relation to copying content of telecommunication service or broadcasting] and 134.4 [exemption if online marketplace service purchased for resale]”.**

**82 Section 137 (e) is amended by adding “tobacco,” after “none of the taxable components sold with the non-taxable components for a single price are liquor,”.**

**83 Sections 147 (1) (a) (iii) and 153 (1) (a) are amended by adding “, 134.3 (4)” after “130 (2.1) or (3)”.**

**84 Section 168 (1) is amended**

**(a) by adding the following paragraphs:**

(d.1) an online marketplace facilitator who is required under section 172.3 to be registered under this section;

(d.2) a person who is required under section 172.4 to be registered under this section; ,

**(b) in paragraph (e) by striking out “paragraphs (a) to (d)” and substituting “paragraphs (a) to (d.2)”, and**

**(c) by repealing paragraph (i).**

**85 Sections 168 (7) (e) and 173 (1) (g) are amended by striking out “or (i)”.**



**86 Section 169 is amended**

*(a) in subsection (4) by striking out “Subject to subsection (6), a vendor” and substituting “A vendor”, and*

*(b) by repealing subsection (6).*

**87 The following sections are added:**

**Online marketplace facilitator must be registered**

**172.3** (1) Subject to subsections (2) and (3), an online marketplace facilitator must be registered under section 168 at the time the online marketplace facilitator facilitates any of the following:

(a) an online marketplace seller’s retail sale, provision or lease of tangible personal property that, at the time the tangible personal property is sold, provided or leased, is located within Canada or, in prescribed circumstances, outside Canada, to a person in British Columbia for use or consumption in British Columbia

(i) by the person,

(ii) by a third person at the expense of the person to whom the property is sold, leased or provided,

(iii) by a principal for whom the person acts as agent, or

(iv) by a third person at the expense of the principal for whom the person to whom the property is sold, leased or provided acts as agent;

(b) an online marketplace seller’s retail sale or provision of software for use on or with an electronic device ordinarily situated in British Columbia;

(c) an online marketplace seller’s retail sale or provision of accommodation in British Columbia;

(d) an online marketplace seller’s retail sale or provision of other taxable services, other than legal services, to a person in British Columbia.

(2) An online marketplace facilitator is not required to be registered under section 168 if

(a) the gross value of the retail sales, provisions and leases of tangible personal property, software and taxable services described in subsection (1) (a) to (d) and made or facilitated by the online marketplace facilitator in the preceding 12 months is \$10 000 or less, or

(b) the reasonable estimated gross value of the retail sales, provisions and leases of tangible personal property, software and taxable services, described in subsection (1) (a) to (d) and made or facilitated by the online marketplace facilitator in the 12 months after the 12 months referred to in paragraph (a) is \$10 000 or less.

- (3) An online marketplace facilitator is not required to be registered under section 168 if
  - (a) the online marketplace facilitator is one of 2 or more online marketplace facilitators who jointly operate, own or control an online marketplace,
  - (b) at least one of the other online marketplace facilitators is a registrant, and
  - (c) the registrant levies and collects all tax payable under this Act, as required by section 179 (1), in relation to retail sales, provisions and leases of tangible personal property, and retail sales or provisions of software and taxable services, other than legal services, through the online marketplace.
- (4) Subsection (1) does not apply to a person if the person facilitates only sales, provisions and leases of tangible personal property, or sales and provisions of software or taxable services, other than legal services, that are exempt from tax imposed under this Act.

**Person who provides online marketplace services must be registered**

- 172.4** (1) Subject to subsection (2), a person located outside British Columbia must be registered under section 168 at the time the person sells or provides an online marketplace service that is taxable under section 134.3 (1) or (2).
- (2) A person who sells or provides online marketplace services is not required to be registered under section 168 if, in respect of British Columbia,
- (a) the person's gross revenue in the preceding 12 months from all retail sales, provisions and leases of tangible personal property and retail sales and provisions of software and taxable services is \$10 000 or less, or
  - (b) the person's reasonable estimate of the person's gross revenue in the 12 months after the 12 months referred to in paragraph (a) from all retail sales, provisions and leases of tangible personal property and retail sales and provisions of software and taxable services is \$10 000 or less.

**88 Section 174 is amended**

**(a) by adding the following subsections:**

- (4.4) If a registrant who is required under section 172.3 to be registered ceases to facilitate, in the ordinary course of business, the sales, provisions and leases described in section 172.3 (1) (a) to (d) in an amount that exceeds the value threshold set out in 172.3 (2),
- (a) the registrant must notify the director, in a form and manner specified by the director, of the cessation on or before the last day of the month after the month in which the cessation occurred, and

- (b) the registrant's registration is deemed to be cancelled effective on the earlier of
  - (i) the date the director receives notification, and
  - (ii) the last day of the month after the month in which the cessation occurred.

- (4.5) If a registrant who is required under section 172.4 to be registered ceases, in the ordinary course of business, to sell or provide online marketplace services that are taxable under section 134.3 (1) or (2), or ceases to sell, provide or lease, as applicable, tangible personal property, software or taxable services in an amount that exceeds the revenue threshold set out in section 172.4 (2),
  - (a) the registrant must notify the director, in a form and manner specified by the director, of the cessation on or before the last day of the month after the month in which the cessation occurred, and
  - (b) the registrant's registration is deemed to be cancelled effective on the earlier of
    - (i) the date the director receives notification, and
    - (ii) the last day of the month after the month in which the cessation occurred. , **and**

***(b) by repealing subsection (7) and substituting the following:***

- (7) Despite subsections (3) (b), (4) (b), (4.01) (b), (4.1) (b), (4.2) (b), (4.4) (b), (4.5) (b) and (5) (b), a registrant's registration is not deemed to be cancelled under those subsections if the registrant is otherwise required under section 169, 170, 171, 172, 172.1, 172.3 or 172.4 to be registered under section 168.

**89 Section 179.1 (3) is repealed and the following substituted:**

- (3) This section does not apply in relation to
  - (a) tangible personal property, software or a taxable service sold by auction, or
  - (b) tangible personal property, software or taxable services, other than legal services, sold, provided or leased, as applicable, through an online marketplace.

**90 Section 179.2 is amended by adding the following subsection:**

- (3) The exception in subsection (2) does not apply if the collector is an online marketplace facilitator.

**91** *The following section is added:*

**Collection of tax if sale or lease is facilitated  
by online marketplace facilitator**

- 179.3** (1) If an online marketplace facilitator who is a registrant or who is required under section 172.3 [*online marketplace facilitator must be registered*] to be registered facilitates an online marketplace seller's sale, provision or lease through an online marketplace,
- (a) the online marketplace facilitator is a collector in respect of the sale, provision or lease,
  - (b) the online marketplace seller is not a collector in respect of the sale, provision or lease, and
  - (c) the sale, provision or lease is deemed, for the purposes of Part 8 of this Act other than section 172.3 and this section, to be made by the online marketplace facilitator and not by the online marketplace seller.
- (2) If subsection (1) applies in relation to an online marketplace seller's sale, provision or lease, the online marketplace facilitator and online marketplace seller are jointly and severally liable to pay an amount assessed or imposed against the online marketplace facilitator in respect of the tax if the director
- (a) makes an assessment in respect of that tax under section 198 [*assessment of tax not remitted by collector*] or 199 (2), (2.1) or (3) [*assessment if amount not remitted or if excess deduction or refund*],
  - (b) imposes a penalty in respect of that tax under section 203 [*failure to levy tax*] or 205 (c) [*failure to levy, remit or pay tax and excess deduction or refund*], or
  - (c) assesses interest in respect of that tax under section 206 [*interest until notice of assessment given*] or 206.1 [*interest after notice of assessment given*].

**92** *Section 192 (1) is amended by adding the following paragraph:*

- (w.1) section 134.5 [*tax if online marketplace service used for new purpose*]; .

**93** *Section 197 (1) (a) is amended by adding “, 199.2 [assessment if joint and several liability for assessment or penalty]” before “or 210”.*

**94 The following section is added:**

**Assessment if joint and several liability for assessment or penalty**

- 199.2** (1) If a person is jointly and severally liable to pay an amount referred to in section 179.3 (2) *[collection of tax if sale or lease is facilitated by online marketplace facilitator]* as an amount assessed or imposed against an online marketplace facilitator in respect of tax, the director may assess the person for the following:
- (a) the amount assessed under the following sections against the online marketplace facilitator in respect of the tax, any related penalty and any interest on that amount and the penalty:
    - (i) section 198 *[assessment of tax not remitted by collector]*;
    - (ii) section 199 (2) *[assessment if amount not remitted]*;
    - (iii) section 199 (2.1) *[assessment if excess deduction]*;
    - (iv) section 199 (3) *[assessment of amount if excess deduction or refund]*;
  - (b) the amount imposed under section 203 *[failure to levy tax]* on the online marketplace facilitator in respect of the tax, any related penalty and any interest on that amount and the penalty.
- (2) Section 200 applies to an assessment made under subsection (1) (a) of this section as if the assessment were made under section 198 or 199.
- (3) If the director makes an assessment under subsection (1) (b) against a person and the person pays to the government an amount in respect of a penalty imposed under section 203 (1) or (1.1), then section 203 (2.1) and (2.2) applies to the person as if the person were the collector in relation to the tax.
- (4) Section 203 (3) and (4) applies to an assessment made under subsection (1) (b) of this section as if the amount assessed were a penalty imposed under section 203.

- 95 Section 202 is amended by striking out** “172 *[person located in Canada but outside British Columbia must be registered]* or 172.1 *[person located outside British Columbia must be registered]*” **and substituting** “172 *[person located in Canada but outside British Columbia must be registered]*, 172.1 *[person located outside British Columbia must be registered]*, 172.3 *[online marketplace facilitator must be registered]* or 172.4 *[person who provides online marketplace services must be registered]*”.

**96 Section 203 is amended**

**(a) in subsection (1.1) by adding “, 134.3 (4)” after “130 (2.1) or (3)”, and**

**(b) by adding the following subsection:**

(2.01) If 2 or more persons are required to levy and collect tax in respect of a transaction,

(a) the director may impose the penalty required under subsection (1) on one of the persons, and

(b) the persons are jointly and severally liable for that penalty.

**97 Section 211 (1) (e) is amended by adding the following subparagraph:**

(ii.2) section 199.2 [assessment if joint and several liability for assessment or penalty]; .

**98 The following section is added:**

**Notice of appeal**

**211.1** (1) The date on which a notice of appeal is given to the minister under section 211 (3) is the date it is received by the minister.

(2) A notice of appeal is conclusively deemed to have been given to the minister if it is received at a location and by a method specified by the minister.

**99 Section 229.04 is repealed.**

**100 Section 238 is amended**

**(a) by renumbering paragraph (a) as paragraph (a.1), and**

**(b) by adding the following paragraph:**

(a) for the purposes of the definition of “average wholesale value” in section 1 [definitions], adopting by reference, in whole or in part, a publication that the Lieutenant Governor in Council considers to be a recognized industry standard publication, as the publication stands at the time of adoption or as amended from time to time; .

**101 Section 240 (1) is amended**

**(a) by repealing paragraph (f), and**

**(b) in paragraph (g) (ii) by striking out “online accommodation platform that is registered under section 168 (1) (i)” and substituting “online marketplace facilitator that is registered under section 168”.**

**102** *The following section is added:*

**Regulations in relation to online marketplace services**

- 240.1** The Lieutenant Governor in Council may make regulations specifying that certain persons are not online marketplace facilitators.

***School Act***

- 103** *Section 131.2 (2.2) of the School Act, R.S.B.C. 1996, c. 412, is amended by striking out “For the 2014 and subsequent taxation years” and substituting “For the 2014 to 2022 taxation years”.*

***Speculation and Vacancy Tax Act***

- 104** *Section 24 of the Speculation and Vacancy Tax Act, S.B.C. 2018, c. 46, is amended by adding the following subsection:*

- (4) A residential property is exempt from tax for the 2021 calendar year if all of the following apply:
- (a) the residential property is located wholly or partly within the City of Abbotsford, the City of Chilliwack or the District of Mission;
  - (b) fewer than 60 days before the end of the 2021 calendar year, a residence that is part of the residential property became uninhabitable because it was substantially damaged or destroyed by a flood or landslide;
  - (c) the flood or landslide was caused by circumstances beyond the reasonable control of an owner of the residential property;
  - (d) had the residence not become uninhabitable as a result of the flood or landslide, an owner would have been entitled to an exemption in respect of the residential property for the 2021 calendar year under
    - (i) Division 3 [*Exemptions Relating to Principal Residence*] of this Part, or
    - (ii) Division 4 [*Exemptions for Tenanted Residential Property*] of this Part.

- 105** *Section 27 (2) is repealed and the following substituted:*

- (2) A residential property is exempt from tax for a calendar year if the residential property is a strata accommodation property on an assessment roll for the applicable calendar year.

**106 Section 61 (3) is amended**

**(a) by striking out “the later of” and substituting “the latest of”,**

**(b) in paragraph (a) by striking out “and”, and**

**(c) by adding the following paragraphs:**

- (c) the date that is 90 days after the date of a notice of assessment in respect of tax payable for the calendar year under any of the following, as applicable:
  - (i) section 67 (1) [assessments – general rules];
  - (ii) section 71 (2) [consequential reassessments after appeal];
  - (iii) section 72 [other assessments – disposition of appeal];
  - (iv) section 77 (3) [anti-avoidance rule], and
- (d) the date that is 90 days after the date of the minister’s notice of decision under section 98 (8) (c) [appeal to minister] in respect of an assessment for tax payable for the calendar year.

**107 The following section is added:**

**Notice of appeal**

- 98.1** (1) The date on which a notice of appeal is given to the minister under section 98 (6) is the date it is received by the minister.
- (2) A notice of appeal is conclusively deemed to have been given to the minister if it is received at a location and by a method specified by the minister.

**108 Section 126 is repealed.**

***Tobacco Tax Act***

**109 Section 1 of the Tobacco Tax Act, R.S.B.C. 1996, c. 452, is amended**

**(a) in subsection (1) by repealing the definition of “tangible personal property”, and**

**(b) by repealing subsection (2) (b) and substituting the following:**

- (b) in sections 22 (2), 27 (3), 39 (4) (d) ~~and 43 (2) (b)~~ and 43 (2) (b), .

**110 Section 12.24 is repealed.**



**111 Section 23 is amended**

- (a) *in subsections (1) and (2) by adding “written” before “notice of appeal”,*
- (b) *by repealing subsection (3), and*
- (c) *in subsection (4) by adding “of appeal” after “notice”.*

**112 The following section is added:**

**Notice of appeal**

- 23.1** (1) The date on which a notice of appeal is given to the minister under section 23 (1) or (2) is the date it is received by the minister.
- (2) A notice of appeal is conclusively deemed to have been given to the minister if it is received at a location and by a method specified by the minister.

**113 Section 44 (2) (e.2) (iii) and (e.4) is repealed.**

**114 Section 46.1 is repealed.**

## **Transitional and Other Provisions**

**Carbon Tax Act transition – notice of appeal**

- 115** The *Carbon Tax Act*, as it read immediately before the coming into force of sections 12 and 13 of this Act, continues to apply in relation to a notice of appeal under section 56 of the *Carbon Tax Act* from a decision of the director if the director’s notice of decision is dated on or before September 30, 2022.

**Carbon Tax Act transition –  
retroactive regulation-making power**

- 116** A regulation made under section 84 (3) (d) of the *Carbon Tax Act* on or before December 31, 2022 may be made retroactive to February 23, 2022 or a later date, and if made retroactive is deemed to have come into force on the specified date.

**Employer Health Tax Act transition – notice of appeal**

- 117** The *Employer Health Tax Act*, as it read immediately before the coming into force of sections 14 and 15 of this Act, continues to apply in relation to a notice of appeal under section 75 of the *Employer Health Tax Act* from an assessment or a determination if the notice of assessment or the determination, as the case may be, is dated on or before September 30, 2022.

**Home Owner Grant Act transition – request for review**

- 118 The *Home Owner Grant Act*, as it read immediately before the coming into force of sections 16 and 17 of this Act, continues to apply in relation to a request for review under section 17.15 of the *Home Owner Grant Act* from a determination of the grant administrator if the grant administrator’s notice of disentitlement is dated on or before September 30, 2022.

**Insurance Premium Tax Act transition – notice of appeal**

- 119 The *Insurance Premium Tax Act*, as it read immediately before the coming into force of sections 28 and 29 of this Act, continues to apply in relation to a notice of appeal under section 17 of the *Insurance Premium Tax Act* from an assessment or liability for payment of tax if the assessment was mailed, or, if there was no assessment, the original return was filed, on or before September 30, 2022.

**Logging Tax Act transition – notice of appeal**

- 120 The *Logging Tax Act*, as it read immediately before the coming into force of sections 33 and 34 of this Act, continues to apply in relation to a notice of appeal under section 23 of the *Logging Tax Act* from an assessment or liability to taxation if the notice of assessment was given on or before September 30, 2022.

**Mineral Tax Act transition – notice of appeal**

- 121 The *Mineral Tax Act*, as it read immediately before the coming into force of sections 35 and 36 of this Act, continues to apply in relation to a notice of appeal under section 26 of the *Mineral Tax Act* from an assessment if the notice of assessment is dated on or before September 30, 2022.

**Motor Fuel Tax Act transition – notice of appeal**

- 122 The *Motor Fuel Tax Act*, as it read immediately before the coming into force of sections 38 and 39 of this Act, continues to apply in relation to a notice of appeal under section 50 of the *Motor Fuel Tax Act* from a decision of the director if the director’s notice of decision is dated on or before September 30, 2022.

**Motor Fuel Tax Act transition –  
retroactive regulation-making power**

- 123 A regulation made under section 71 (2) (c), (i) or (o.1) of the *Motor Fuel Tax Act* on or before December 31, 2022 may be made retroactive to February 23, 2022 or a later date, and if made retroactive is deemed to have come into force on the specified date.

**Property Transfer Tax Act transition –  
notice of objection**

- 124** The *Property Transfer Tax Act*, as it read immediately before the coming into force of sections 41 to 43 and 45 of this Act, continues to apply in relation to a notice of objection under section 19 of the *Property Transfer Tax Act* from an assessment, a refusal by the administrator or the imposition of a penalty if the notice of assessment is dated on or before September 30, 2022.

**Provincial Sales Tax Act transition –  
fossil fuel combustion systems contracted for before  
February 23, 2022 and affixed or installed after April 1, 2022**

- 125** For the purposes of sections 80.5 and 80.6 [*transitional tax on certain tangible personal property*] of the *Provincial Sales Tax Act* and despite sections 80.5 (2) and 80.6 (2) of that Act, the applicable rate of tax under section 34 of the Act is 7% in respect of a fossil fuel combustion system purchased by a contractor before April 1, 2022 or a fossil fuel combustion system brought or sent by a contractor into British Columbia, or for which delivery was received by a contractor in British Columbia, before April 1, 2022, if
- (a) the contract to supply and affix, or install, the fossil fuel combustion system in real property was entered into before February 23, 2022, and
  - (b) the fossil fuel combustion system was affixed to or installed in real property by the contractor on or after April 1, 2022.

**Provincial Sales Tax Act transition – refund of taxes  
for certain fossil fuel combustion systems contracted for  
before February 23, 2022 and purchased on or after April 1, 2022**

- 126** (1) In this section, “Act” means the *Provincial Sales Tax Act*.
- (2) Subject to subsection (3), the director under the Act must, on application by the person that was liable to pay the tax and paid the tax under the Act in respect of the purchase price of a fossil fuel combustion system, and on receipt of evidence satisfactory to the director, pay out of the consolidated revenue fund a refund to
- (a) a contractor that has a contract to supply and affix, or install the fossil fuel combustion system in real property in an amount equal to 5% of the purchase price the contractor paid in respect of the fossil fuel combustion system, if
    - (i) the contract to supply and affix, or install the fossil fuel combustion system in real property was entered into before February 23, 2022,

- (ii) the fossil fuel combustion system
    - (A) was purchased by the contractor on or after April 1, 2022,
    - (B) was brought or sent by the contractor into British Columbia on or after April 1, 2022, or
    - (C) delivery was received by the contractor in British Columbia on or after April 1, 2022,
  - (iii) the rate of tax paid under the Act on the purchase price of the fossil fuel combustion system was 12%, and
  - (iv) sections 80 (2), 80.3 (2) and 80.6 (2) [*tax liability if contractor exempt from tax*] of the Act do not apply, or
- (b) a person that paid tax under section 80 (2), 80.3 (2) or 80.6 (2) of the Act in an amount equal to 5% of the purchase price the person paid in respect of the fossil fuel combustion system, if
- (i) the contract to supply and affix, or install the fossil fuel combustion system in real property was entered into before February 23, 2022,
  - (ii) the fossil fuel combustion system
    - (A) was purchased by the contractor on or after April 1, 2022,
    - (B) was brought or sent by the contractor into British Columbia on or after April 1, 2022, or
    - (C) delivery was received by the contractor in British Columbia on or after April 1, 2022, and
  - (iii) the rate of tax paid under the Act on the purchase price of the fossil fuel combustion system was 12%.
- (3) An application under subsection (2) must not be made more than 4 years after the date on which the amount claimed was paid.

**Provincial Sales Tax Act transition – refund of taxes  
on heat pumps purchased before April 1, 2022 and  
affixed or installed on or after April 1, 2022**

- 127** (1) In this section, “**Act**” means the *Provincial Sales Tax Act*.
- (2) Subject to subsection (3), the director under the Act must, on application by the person that was liable to pay the tax and paid the tax under the Act in respect of the purchase price of a heat pump, and on receipt of evidence satisfactory to the director, pay out of the consolidated revenue fund a refund to
- (a) a contractor that has a contract to supply and affix, or install the heat pump in real property in an amount equal to the tax the contractor paid in respect of the purchase price of the heat pump, if

- (i) the heat pump
    - (A) was purchased by the contractor before April 1, 2022,
    - (B) was brought or sent by the contractor into British Columbia before April 1, 2022, or
    - (C) delivery was received by the contractor in British Columbia before April 1, 2022,
  - (ii) the heat pump was affixed to or installed in real property on or after April 1, 2022 by the contractor, and
  - (iii) sections 80 (2), 80.3 (2) and 80.6 (2) of the Act do not apply, or
  - (b) a person that paid tax under section 80 (2), 80.3 (2) or 80.6 (2) of the Act in an amount equal to the tax the person paid in respect of the purchase price of the heat pump, if
    - (i) the heat pump
      - (A) was purchased by the contractor before April 1, 2022,
      - (B) was brought or sent by the contractor into British Columbia before April 1, 2022, or
      - (C) delivery was received by the contractor in British Columbia before April 1, 2022, and
    - (ii) the heat pump was affixed to or installed in real property by the contractor on or after April 1, 2022.
- (3) An application under subsection (2) must be received by the director under the Act on or before April 1, 2026.

**Provincial Sales Tax Act transition – notice of appeal**

- 128** The *Provincial Sales Tax Act*, as it read immediately before the coming into force of sections 98 and 99 of this Act, continues to apply in relation to a notice of appeal under section 211 of the *Provincial Sales Tax Act* from a decision of the director if the director’s notice of decision is dated on or before September 30, 2022.

**Provincial Sales Tax Act transition –  
retroactive regulation-making power –  
zero-emission vehicles**

- 129** A regulation made on or before December 31, 2022 under section 236, 238 or 241 of the *Provincial Sales Tax Act* respecting zero-emission vehicles may be made retroactive to February 23, 2022 or a later date, and if made retroactive is deemed to have come into force on the specified date.

**Provincial Sales Tax Act transition –  
retroactive regulation-making power –  
fossil fuel combustion systems and heat pumps**

- 130** A regulation made on or before December 31, 2022 under section 236, 238, 241 or 242 [*regulation-making powers*] of the *Provincial Sales Tax Act* respecting fossil fuel combustion systems or heat pumps may be made retroactive to February 23, 2022 or a later date, and if made retroactive is deemed to have come into force on the specified date.

**Provincial Sales Tax Act transition –  
retroactive regulation-making power – tobacco**

- 131** A regulation made on or before December 31, 2022, under section 236 or 241 of the *Provincial Sales Tax Act* respecting tobacco may be made retroactive to July 1, 2022 or a later date, and if made retroactive is deemed to have come into force on the specified date.

**Speculation and Vacancy Tax Act transition –  
notice of appeal**

- 132** The *Speculation and Vacancy Tax Act*, as it read immediately before the coming into force of sections 107 and 108 of this Act, continues to apply in relation to a notice of appeal under section 98 of the *Speculation and Vacancy Tax Act* from an assessment or a determination if the notice of assessment or the determination, as the case may be, is dated on or before September 30, 2022.

**Tobacco Tax Act transition – notice of appeal**

- 133** (1) The *Tobacco Tax Act*, as it read immediately before the coming into force of sections 110 to 112 of this Act, continues to apply in relation to a notice of appeal under section 23 of the *Tobacco Tax Act* from an assessment, a penalty or interest imposed or a determination by, decision of or limit set by the director, if the notice that is the subject of the dispute is dated on or before September 30, 2022.
- (2) The *Tobacco Tax Act*, as it read immediately before the coming into force of sections 110 to 112 of this Act, continues to apply in relation to a notice of appeal under section 23 of the *Tobacco Tax Act* from a seizure made under section 51 of that Act if the date identified as the date of the seizure in the receipt given under section 51 (4) of that Act is on or before September 30, 2022.

**Commencement**

**134** The provisions of this Act referred to in column 1 of the following table come into force as set out in column 2 of the table:

Item	Column 1 <b>Provisions of Act</b>	Column 2 <b>Commencement</b>
1	Anything not elsewhere covered by this table	The date of Royal Assent
2	Sections 2 to 7	April 1, 2021
3	Sections 12 to 17	October 1, 2022
4	Sections 18 and 19	February 23, 2022
5	Section 22	February 22, 2022
6	Section 27	February 23, 2022
7	Sections 28 and 29	October 1, 2022
8	Section 32	April 1, 2022
9	Sections 33 to 36	October 1, 2022
10	Sections 38 and 39	October 1, 2022
11	Sections 41 to 43	October 1, 2022
12	Section 44	April 1, 2022
13	Sections 45 and 46	October 1, 2022
14	Section 47	July 1, 2022
15	Section 48	April 1, 2022
16	Sections 49 and 50	February 23, 2022
17	Section 51	July 1, 2022
18	Sections 52 and 53	October 1, 2022
19	Sections 54 and 55	July 1, 2022
20	Section 56	February 23, 2022
21	Section 57	July 1, 2022
22	Section 58	February 23, 2022
23	Section 59	February 23, 2027
24	Section 60	April 1, 2022
25	Section 61	February 23, 2022
26	Section 62	February 23, 2027
27	Section 63	April 1, 2022

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Item	Column 1 <b>Provisions of Act</b>	Column 2 <b>Commencement</b>
28	Section 64	February 23, 2022
29	Section 65	February 23, 2027
30	Section 66	April 1, 2022
31	Section 67	February 23, 2022
32	Section 68	February 23, 2027
33	Section 69	February 23, 2022
34	Section 70	February 23, 2027
35	Section 71	April 1, 2022
36	Sections 72 to 75	April 1, 2013
37	Section 76	February 23, 2022
38	Section 77	February 23, 2027
39	Section 78	February 23, 2022
40	Section 79	February 23, 2027
41	Sections 80 to 97	July 1, 2022
42	Sections 98 to 100	October 1, 2022
43	Sections 101 and 102	July 1, 2022
44	Section 104	November 1, 2021
45	Section 106	November 27, 2018
46	Sections 107 and 108	October 1, 2022
47	Section 109	July 1, 2022
48	Sections 110 to 112	October 1, 2022
49	Sections 113 and 114	July 1, 2022
50	Section 115	October 1, 2022
51	Sections 117 to 122	October 1, 2022
52	Section 124	October 1, 2022
53	Sections 125 to 127	April 1, 2022
54	Section 128	October 1, 2022



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Item	Column 1 <b>Provisions of Act</b>	Column 2 <b>Commencement</b>
55	Section 130	April 1, 2022
56	Section 131	July 1, 2022
57	Sections 132 and 133	October 1, 2022