


PROVINCE OF BRITISH COLUMBIA

ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

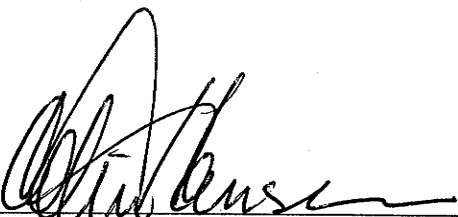
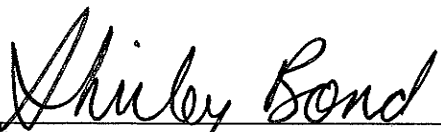
Order in Council No. 123, Approved and Ordered FEB 15 2005

  
Lieutenant Governor

Executive Council Chambers, Victoria

On the recommendation of the undersigned, the Lieutenant Governor, by and with the advice and consent of the Executive Council, orders that the Social Service Tax Act Regulations, B.C. Reg. 84/58, are amended

- (a) effective February 16, 2005, as set out in sections 1 to 4, 5 (b) and 6 of the attached Schedule, and
- (b) effective April 1, 2008, as set out in section 5 (a) of the attached Schedule.

  
Minister of Finance  
Presiding Member of the Executive Council

(This part is for administrative purposes only and is not part of the Order.)

Authority under which Order is made:

Act and section:- Social Service Tax Act, R.S.B.C. 1996, c. 431, ss. 71, 73, 130 (h)

Other (specify):- OIC 1388/48

## SCHEDULE

- 1** *Section 2.21 of the Social Service Tax Act Regulations, B.C. Reg. 84/58, is amended to include the following in the list of tangible personal property:*

  - disinfectant mats
  - tapeners .
  
- 2** *Section 2.37 (4) is amended*

  - (a) in paragraph (mm) by striking out “11” and substituting “20”, and*
  - (b) by adding the following paragraph:*
    - (ww.4) pearl nets, mussel socking and other netting used for shellfish seed and grow outs.
  
- 3** *Section 3.26 is amended:*

  - (a) by repealing paragraph (n) and substituting the following:*
    - (n) safety helmets for sport, recreation or transportation; , *and*
  - (b) by repealing paragraph (o).*
  
- 4** *Section 11.1 is amended:*

  - (a) in the definition of “bi-fuel vehicle” by adding “, other than electricity,” after “alternative fuel”, and*
  - (b) by repealing the definition of “hybrid electric vehicle” and substituting the following:*
    - “hybrid electric vehicle”** means a motor vehicle that has both an electric motor and an internal combustion engine and that
      - (a) is designed so that
        - (i) the vehicle’s engine automatically shuts off when the vehicle is idling, braking or coasting, and
        - (ii) the vehicle captures and stores in its battery energy generated during braking, and
      - (b) is capable of being propelled either
        - (i) simultaneously by the motor and the engine, or
        - (ii) solely by the motor, operating on electricity generated by the engine; .

**5 Section 11.2 is amended**

**(a) in subsection (1) by adding “other than a hybrid electric vehicle” after “alternative fuel vehicle”, and**

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

(1.1) Subject to subsection (1.2), the rate of tax for a passenger vehicle that qualifies as an alternative fuel vehicle that is a hybrid electric vehicle is as follows:

(a) for the purposes of section 6 (4) of the Act, the rate that would be applicable under section 6 (3) of the Act if the purchase price were reduced by \$3 500;

(b) for the purposes of section 20 (3) of the Act, the rate that would be applicable if the tax rate value for that vehicle were reduced by \$3 500.

(1.2) Subsection (1.1) comes into force on April 1, 2008, and is repealed on April 1, 2009.

**6 Section 15.1 (2) (b) is amended by striking out “run-of-river”.**