


PROVINCE OF BRITISH COLUMBIA
ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. **93** Approved and Ordered **FEB 21 2006**



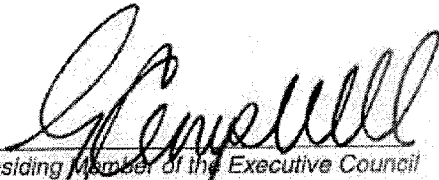
~~Lieutenant Governor~~
Administrator

Executive Council Chambers, Victoria

On the recommendation of the undersigned, the ~~Lieutenant Governor~~^{Administrator}, by and with the advice and consent of the Executive Council, orders that, effective February 22, 2006, the Motor Fuel Tax Regulation, B.C. Reg. 414/85, is amended as set out in the attached Schedule.



Minister of Finance



Presiding Member of the Executive Council

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

Authority under which Order is made:

Act and section:- Motor Fuel Tax Act, R.S.B.C. 1996, c. 317, s. 71

Other (specify):- OIC 2416/85

February 16, 2006

SCHEDULE

- 1 Section 1 of the Motor Fuel Tax Regulation, B.C. Reg. 414/85, is amended**

 - (a) in the definition of “tax” in subsection (1) by striking out “11, 12” and substituting “10.1, 12.1”, and**
 - (b) in subsection (2) by striking out “or a Category 2” and substituting “a Category 2 alternative motor fuel or a Category 3”,**

- 2 Section 4 is amended**

 - (a) by renumbering the section as section 4 (1),**
 - (b) by repealing section 4 (1) (a) to (e) and substituting the following:**

 - (a) rotating the drum on a ready mixed concrete truck and pumping ready mixed concrete,
 - (b) pumping or dispensing liquids or other materials to or from a commercial motor vehicle, which does not include

 - (i) the use of a hydraulic cylinder, or
 - (ii) subject to paragraph (d), the use of a hydraulic arm,
 - (c) operating a mobile crane,
 - (d) operating a hydraulic arm mounted on a logging truck,
 - (e) operating a drilling unit that is operated by a power take-off unit, or
 - (f) operating temperature control equipment to preserve goods in an insulated cargo box on a commercial motor vehicle. , **and**
 - (c) by adding the following subsection:**

 - (2) If a person has also paid tax imposed under section 12.1 or 13 of the Act in respect of fuel described in subsection (1), the director must, in addition to the refund under subsection (1), pay from the consolidated revenue fund to that person a refund equal to the amount of tax paid on the fuel under section 12.1 or 13 of the Act.

- 3 Section 51.1 (1) is amended by repealing the definition of “alternative motor fuel”.**

- 4 Section 51.5 is repealed.**