


PROVINCE OF BRITISH COLUMBIA
ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. **291**, Approved and Ordered **APR 27 2006**


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 as follows:

- 1** *Section 2.21 is amended by including the following in the list of tangible personal property prescribed for the purpose of section 73 (1) (b) of the Social Service Tax Act:*

Heat.

- 2** *The following section is added:*

Heat

3.32.1 Heat is exempt from taxation under the Act when it is purchased for residential use.

- 3** *Sections 1 and 2 are retroactive to February 21, 2000.*



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, s. 73 (b), 138 (1)
Budget Measures Implementation Act, [Bill 2-2006], s. 38

Other (specify):- OIC 1388/48

February 23, 2006

134/2006/6