

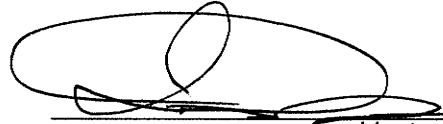
PROVINCE OF BRITISH COLUMBIA
ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No.

085

, Approved and Ordered

FEB 20 2007



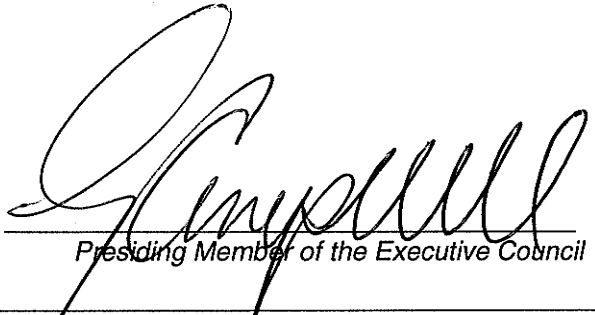
Lieutenant Governor

Executive Council Chambers, Victoria

On the recommendation of the undersigned, the Lieutenant Governor, by and with the advice and consent of the Executive Council, orders that, effective February 21, 2007, the Motor Fuel Tax Regulation, B.C. Reg. 415/85, is amended in accordance with 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 (2)

Other (specify):- OIC 2416/85

February 14, 2007

SCHEDULE

- 1 *Section 51.1 of the Motor Fuel Tax Regulation, B.C. Reg. 415/85, is amended*
- (a) *by striking out “Minister of Water, Land and Air Protection” wherever it appears and substituting “Minister of Environment”, and*
- (b) *by repealing the definition of “market share”.*

- 2 *The following section is added:*

Definition of “biodiesel fuel”

51.11 In the Act and the regulations, “biodiesel fuel” means a fuel that is mono-alkyl esters of long chain fatty acids derived from plant or animal matter.

- 3 *Sections 51.2 and 51.3 are repealed and the following substituted:*

Tax rates and exemptions for specific alternative motor fuels

- 51.2** (1) Subject to subsection (2), the tax rate or exemption for a fuel referred to in column 1 of the following table, that has qualified for the category of alternative motor fuel set out in column 2 of the table, is the rate or exemption set out in column 3 of the table:

Tax Rates and Exemptions for Specific Alternative Motor Fuels

Item	Column 1 Fuel	Column 2 Category	Column 3 Tax Rate or Exemption
1	100% biodiesel fuel	3	Exempt
2	The biodiesel fuel portion of a blend of biodiesel fuel and diesel fuel	3	Exempt
3	The ethanol portion of a blend of ethanol and gasoline or diesel fuel if the ethanol portion is not less than 5% or more than 25%	3	Exempt
4	Fuel with at least 85% ethanol	3	Exempt
5	Fuel with at least 85% methanol	1	Exempt
6	Natural gas	1	Exempt
7	Propane	1	2.7 cents per litre

- (2) Subsection (1) does not apply to fuel that is subject to any of the following provisions of the Act:
- (a) section 5 [tax on coloured fuel];
- (b) section 6 [tax on marine diesel fuel and locomotive fuel];
- (c) section 7 [tax on jet fuel];
- (d) section 8 [tax on aviation fuel].

4 *Section 51.4 is repealed and the following substituted:*

Exemption for farmers

51.4 A farmer is exempt from the tax imposed by the Act in respect of propane that is purchased

- (a) for a use referred to in section 15 (1) (b), (i), (j) or (k) of the Act, or
- (b) for the purpose of operating on a farm
 - (i) a motor vehicle, or
 - (ii) machinery

by or on behalf of a farmer for the purpose of farming.