

PROVINCE OF BRITISH COLUMBIA


ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No.

087

, 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

(a) paragraph (b) of B.C. Reg. 45/2005 is repealed and the following substituted:

(b) effective April 1, 2011, as set out in section 5 (a) of the attached Schedule. ,

(b) effective February 21, 2007, the Social Service Tax Act Regulations, B.C. Reg. 84/58, are amended as set out in sections 1, 3, 9 and 11 to 13 of the attached Schedule, and

(c) effective April 1, 2007, B.C. Reg. 84/58, is amended as set out in sections 2, 4 to 8 and 10 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. 130 (h), 138

Other (specify):- oic 123/2005; 1388/48

February 16, 2007

SCHEDULE

- 1** *Section 2.46 of the Social Service Tax Act Regulations, B.C. Reg. 84/58, is amended by adding the following paragraph:*

(a.1) service provided by way of motor vehicle roadside tire changing;”.

- 2** *Section 3.12.1 (4) is amended by striking out “15 days” and substituting “23 days”.*

- 3** *Section 3.20 is amended*

- (a) in subsection (1) by repealing paragraphs (d) and (e) and substituting the following:*

(d) windows, doors, including side panels, and skylights that are listed as being “ENERGY STAR Qualified” by the Office of Energy Efficiency, Natural Resources Canada; ,

- (b) by adding the following subsection:*

(1.1) If a contractor has paid tax on or in respect of a door, including a side panel, that

(a) is referred to in subsection (1) (d),

(b) was purchased by the contractor before February 21, 2007, for use in fulfilling a lump-sum or fixed-price contract, and

(c) has not, before February 21, 2007, been installed,

the commissioner must, on application made before February 21, 2008, and on receipt of evidence satisfactory to the commissioner, pay out of the consolidated revenue fund a refund to the contractor in an amount equal to the tax the contractor paid. ,

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

(2) The following are exempt from tax under the Act if purchased or leased for residential purposes and if listed as being “ENERGY STAR Qualified” by the Office of Energy Efficiency, Natural Resources Canada:

(a) gas-fired forced-air furnaces;

(b) oil-fired forced-air furnaces;

(c) boilers;

(d) air-source heat pumps;

(e) ground-source heat pumps.

(2.1) Oil-fired forced-air furnaces that have an SEUE rating of at least 85% are exempt if purchased or leased for residential use. ,

- (d) subsection (3) is amended by striking out “In subsection (2)” and substituting “In subsections (2) and (2.1)”;*

- (e) by repealing subsections (4) to (6) and substituting the following:*

(4) If a contractor has paid tax on or in respect of an oil-fired forced-air furnace that

- (a) is referred to in subsection (2) (b),
 - (b) was purchased by the contractor before February 21, 2007, for use in fulfilling a lump-sum or fixed-price contract, and
 - (c) has not, before February 21, 2007, been installed,
- the commissioner must, on application made before February 21, 2008, and on receipt of evidence satisfactory to the commissioner, pay out of the consolidated revenue fund a refund to the contractor in an amount equal to the tax the contractor paid.
- (5) Section 81 of the Act applies to subsections (1.1) and (4).
 - (6) Subsection (2.1) and the definition of “SEUE rating” in subsection (3) are repealed on April 1, 2007.
 - (7) Subsection (2) (a) is repealed on January 1, 2008.
 - (8) Subsections (1) (d), (1.1), (2) (b) to (e), (3), (4) and (5) are repealed on April 1, 2009.

4 *Section 4.5 is amended by striking out “15 days” and substituting “23 days”.*

5 *Section 5.2 is repealed and the following substituted:*

Due date of vendor’s returns

- 5.2** (1) The returns by vendors or lessors must be made to the commissioner at the end of the reportable period and must be received by the commissioner no later than 23 days after the last day of each period.
- (2) Returns are deemed to be received by the commissioner
- (a) if the return is remitted by Canada Post, by courier, by an electronic method acceptable to the commissioner, or by the vendor or lessor or an agent of either of them personally, the day of receipt by the commissioner of the return, and
 - (b) if the return is remitted to a bank or other financial institution, the day of receipt by the bank or financial institution of the return.

6 *Section 5.5 is amended by striking out “15 days” and substituting “23 days”.*

7 *Section 5.7 is amended by striking out “15 days” and substituting “23 days”.*

8 *Section 5.9 is amended*

- (a) *in subsection (1) by striking out “not later than 15 days” and substituting “in time to be received by the commissioner not later than 23 days”, and***
- (b) *by adding the following subsection:***
 - (3) The amount of tax due, if submitted with a return, is deemed to be received by the commissioner

- (a) if the return is remitted by Canada Post, by courier, by an electronic method acceptable to the commissioner, or by the vendor or lessor or an agent of either of them personally, the day of receipt by the commissioner of the return, and
- (b) if the return is remitted to a bank or other financial institution, the day of receipt by the bank or financial institution of the return.

9 *Section 5.14 (1) is amended by striking out “7 years” and substituting “5 years”.*

10 *Section 5.19 (2) (d) (iii) is amended by striking out “15th” and substituting “23rd”.*

11 *Section 11.2 is amended by repealing subsections (1.1) and (1.2).*

12 *Sections 11.3 (6) and (7) are repealed and the following substituted:*

(7) Subsection (3) (d) is repealed effective April 1, 2011.

13 *Section 13.4 is amended by adding the following paragraphs:*

- (b.1) portable doghouses, winches, and pickers, but not the automotive units on which the equipment is transported;
- (b.2) boilers and steamers required for heating blowout preventers, but not the automotive units on which the equipment is transported;
- (b.3) parts of a pump truck, including
 - (i) pumps, tanks, lines, pipes, controls, manifolds, drop boxes, mixing hoppers and valves, and
 - (ii) engines and transmissions,but not including the automotive units on which the parts are transported; .