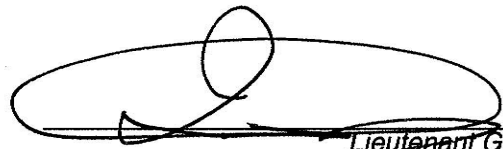


PROVINCE OF BRITISH COLUMBIA
ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. **362**, Approved and Ordered **JUN - 6 2007**

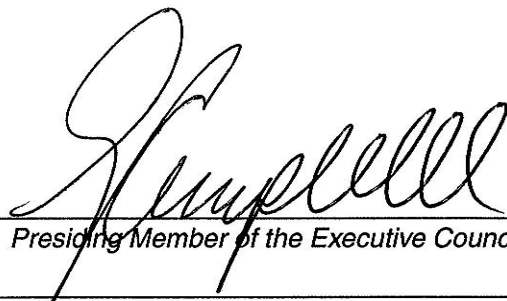

Lieutenant Governor

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 that, retroactive to February 21, 2007, the Social Service Tax Act Regulations, B.C. Reg. 84/58, are 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:- Social Service Tax Act, R.S.B.C. 1996, c. 431, s. 138 (1) (j.2);
Budget Measures Implementation Act, 2007, S.B.C. 2007, c. 1, s. 48 (1)

Other (specify): _____

April 2, 2007

R/325/2007/27

Schedule

1 Section 3.20 of the Social Service Tax Act Regulations, B.C. Reg. 84/58, is amended

(a) by adding the following subsections:

(1.2) In subsections (1.3) and (1.4), “**formerly exempt tangible personal property**” means the following tangible personal property, referred to in subsection (1) (d) or (e) as that subsection read on February 20, 2007:

- (a) storm windows and storm doors, multiglazed windows and doors containing multiglazed windows;
- (b) glass and other materials purchased by a vendor to be installed in the construction of multiglazed windows in a building for the purpose of creating a dead air space between panes as a thermal barrier.

(1.3) Subject to subsection (1.4), if

- (a) on or after February 21, 2007, but before April 1, 2009, a purchaser takes delivery of and pays tax on or in respect of formerly exempt tangible personal property, and

either

- (b) the formerly exempt tangible personal property of which delivery is taken is to be incorporated into real property in order to carry out a lump-sum or fixed-price contract entered into before February 21, 2007, for the construction, repair or improvement of real property, or
- (c) delivery is taken, in execution of a written contract made by the purchaser with the seller before February 21, 2007, of not more than the quantity of the formerly exempt tangible personal property specified in the contract

the commissioner must, on application made before April 1, 2010, and on receipt of evidence satisfactory to the commissioner, pay out of the consolidated revenue fund a refund to the purchaser in an amount equal to the tax the purchaser paid.

(1.4) A refund may not be paid under subsection (1.3) if

- (a) the purchaser is entitled, under the lump-sum or fixed-price contract, to recover the tax paid on or in respect of the formerly exempt tangible personal property, or
- (b) the purchaser is not required by the written contract referred to in subsection (1.3) (c) to take delivery of a specific quantity of formerly exempt tangible personal property.

(1.5) Section 81 of the Act applies to subsection (1.3)., ***and***

(b) by adding the following subsection:

(9) Subsections (1.2) to (1.5) are repealed on April 1, 2011.