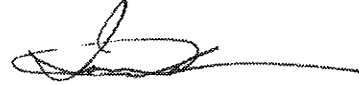


PROVINCE OF BRITISH COLUMBIA
ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. **512**, Approved and Ordered **JUN 25 2007**



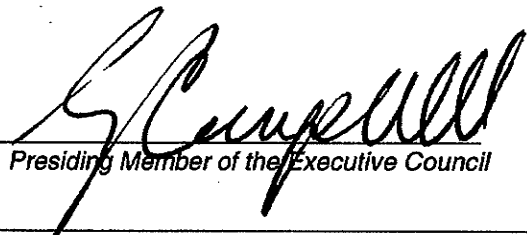
Lieutenant Governor

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 January 1, 2007, the attached Training Tax Credits Regulation is made.



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:- Income Tax Act, R.S.B.C. 1996, c. 215, section 131;

Other (specify):- _____

June 11, 2007

R 406/2007/12

TRAINING TAX CREDITS REGULATION

Contents

- 1 Definitions and interpretation
- 2 Prescribed eligible recognized programs
- 3 Prescribed eligible training programs
- 4 Level requirements
- 5 Other prescribed requirements – basic tax credit for individuals Schedules 1 and 2

Definitions and interpretation

1 In this regulation:

“**Act**” means the *Income Tax Act*;

“**complete level 1**”, in relation to a program, means the completion of the level 1 requirements established by the Industry Training Authority and as amended from time to time for the program;

“**complete level 2**”, in relation to a program, means the completion of the level 2 requirements established by the Industry Training Authority and as amended from time to time for the program;

“**complete level 3**”, in relation to a program, means the completion of the level 3 requirements established by the Industry Training Authority and as amended from time to time for the program;

“**complete level 4**”, in relation to a program, means the completion of the level 4 requirements established by the Industry Training Authority and as amended from time to time for the program;

“**graduate**” means

(a) in relation to an eligible recognized program set out in Schedule 1, to receive one of the following for completing the program:

(i) a Certificate of Qualification;

(ii) if a Certificate of Qualification is not granted for that program, a Certificate of Apprenticeship, and

(b) in relation to an eligible training program set out in section 4 (5) or in Schedule 2, to receive one of the following for completing the program:

(i) a Certificate of Qualification;

(ii) if a Certificate of Qualification is not granted for that program, a Certificate of Apprenticeship;

(iii) an Inter-Provincial Red Seal Endorsement;

“**work-based hours**”, in relation to a number of work-based hours completed, means work-based hours shown as completed on a transcript from the Industry Training Authority.

Prescribed eligible recognized programs

- 2** The recognized programs set out in Column 1 of Schedule 1 are prescribed for the purposes of the definition of “eligible recognized program” in section 116 of the Act.

Prescribed eligible training programs

- 3 The industry training programs set out in Column 1 of Schedule 2 are prescribed for the purposes of the definition of "eligible training program" in section 116 of the Act.

Level requirements

- 4 (1) The level 1 requirements, if any, established for an eligible recognized program itemized in Column 1 of Schedule 1 are the requirements set out opposite that item in Column 2.
- (2) The level 2 requirements, if any, established for an eligible recognized program itemized in Column 1 of Schedule 1 are the requirements set out opposite that item in Column 3.
- (3) The level 3 requirements, if any, established for an eligible training program itemized in Column 1 of Schedule 2 are the requirements set out opposite that item in Column 2.
- (4) The level 4 requirements, if any, established for an eligible training program itemized in Column 1 of Schedule 2 are the requirements set out opposite that item in Column 3.
- (5) The level 5 requirement established for the following eligible training programs is to graduate from the program:
- (a) hydraulic service mechanic;
 - (b) instrumentation and control technician;
 - (c) telecontrol technologist.

**Other prescribed requirements –
basic tax credit for individuals**

- 5 For the purposes of section 118 (1) (d) of the Act, the prescribed requirement is that, while the individual was registered in an eligible recognized program, the individual was not
- (a) enrolled under section 3 of the *School Act*,
 - (b) registered under section 13 of the *School Act*, or
 - (c) attending an independent school, as defined in the *Independent School Act*, or an educational institution operated by the government of Canada or by a band, as defined in the *Indian Act* (Canada).

SCHEDULE 1

*(prescribed eligible recognized programs, section 2;
level 1 and level 2 requirements; section 4 (1) and (2))*

Item	Column 1 Eligible Recognized Program	Column 2 Level 1 Requirements	Column 3 Level 2 Requirements
1	aircraft maintenance technician	complete 1 800 work-based hours	complete 3 600 work-based hours
2	aircraft structural technician	complete level 1	complete level 2
3	arboriculturist (urban forestry)	complete level 1	complete level 2
4	architectural sheet metal worker	complete level 1	graduate
5	asphalt paving/laydown technician	graduate	
6	automatic transmission service technician	complete 1 680 work-based hours	complete 3 360 work-based hours
7	automotive glass technician	complete 1 760 work-based hours	complete 3 520 work-based hours
8	automotive machinist	complete 1 700 work-based hours	complete 3 400 work-based hours
9	automotive refinishing prep. technician	graduate	
10	automotive service technician level 1	graduate	
11	automotive service technician level 2		graduate
12	automotive upholsterer	complete 1 800 work-based hours	complete 3 600 work-based hours
13	automotive wheel alignment and brake service technician	complete 1 700 work-based hours	graduate
14	barber	complete 1 335 work-based hours	complete 2 670 work-based hours
15	building envelope technician	graduate	
16	cable splicer	complete 1 800 work-based hours	complete 3 600 work-based hours
17	communication technician	complete level 1	complete level 2
18	community antenna television technician	complete 1 500 work-based hours	complete 3 000 work-based hours
19	construction formwork technician	complete level 1	graduate
20	dairy production technician	complete 1 800 work-based hours	graduate
21	diesel engine mechanic	complete 1 600 work-based hours	complete 3 200 work-based hours
22	diesel fuel injection mechanic	complete 1 600 work-based hours	complete 3 200 work-based hours
23	domestic/commercial gasfitter	complete level 1	graduate
24	drywall finisher	complete level 1	complete level 2
25	electro-plater	complete 1 800 work-based hours	complete 3 600 work-based hours
26	electronics communications technician	complete 1 800 work-based hours	complete 3 600 work-based hours

Item	Column 1 Eligible Recognized Program	Column 2 Level 1 Requirements	Column 3 Level 2 Requirements
27	electronics technician	complete 1 800 work-based hours	complete 3 600 work-based hours
28	elevator mechanic	complete 1 800 work-based hours	complete 3 600 work-based hours
29	embalmer and funeral director	complete level 1	graduate
30	florist	complete 1 800 work-based hours	graduate
31	forklift mechanic	complete 1 600 work-based hours	complete 3 200 work-based hours
32	funeral director	complete level 1	graduate
33	graphic arts – bookbinder 1	complete 1 800 work-based hours	complete 3 600 work-based hours
34	graphic arts – litho pressperson (web, sheet fed, rotary and gravure)	complete 1 800 work-based hours	complete 3 600 work-based hours
35	hardwood floorlayer	complete 1 600 work-based hours	complete 3 200 work-based hours
36	heavy equipment operator technician	graduate	
37	hydraulic crane operator	complete 1 500 work-based hours	complete 3 000 work-based hours
38	hydraulic service mechanic	complete 1 800 work-based hours	complete 3 600 work-based hours
39	inboard/outboard mechanic	complete level 1	complete level 2
40	industrial engines and equipment partsperson	complete level 1	complete level 2
41	industrial warehouseperson	complete level 1	complete level 2
42	landscape horticulturist	complete level 1	complete level 2
43	locksmith	complete 1 800 work-based hours	graduate
44	log builder	complete level 1	complete level 2
45	lumber manufacturing industry – benchperson	graduate	
46	lumber manufacturing industry – circular sawfiler	graduate	
47	lumber manufacturing industry – sawfitter	complete level 1	graduate
48	marine engine mechanic	complete 1 590 work-based hours	complete 3 180 work-based hours
49	marine repair technician	complete level 1	complete level 2
50	meatcutter	complete 1 500 work-based hours	complete 3 000 work-based hours
51	meter technician	complete 1 575 work-based hours	complete 3 150 work-based hours
52	motion picture and theatre – grip	complete 900 work-based hours	graduate
53	motion picture and theatre – set dresser	complete level 1	graduate

Item	Column 1 Eligible Recognized Program	Column 2 Level 1 Requirements	Column 3 Level 2 Requirements
54	moulder and coremaker	complete 1 800 work-based hours	complete 3 600 work-based hours
55	outdoor power equipment technician	complete level 1	complete level 2
56	piledriver and bridgeworker	complete level 1	complete level 2
57	planermill maintenance technician 1	graduate	
58	planermill maintenance technician 2	complete level 1	graduate
59	plasterer	complete 1 200 work-based hours	complete 2 400 work-based hours
60	production horticulturist	complete level 1	complete level 2
61	railway car technician	complete 1 500 work-based hours	complete 3 000 work-based hours
62	reinforcing steel installer	complete level 1	graduate
63	residential building maintenance worker	complete level 1	complete level 2
64	residential construction framing technician	graduate	
65	residential steep roofer	complete level 1	complete level 2
66	rig technician 1	graduate	
67	rig technician 2		graduate
68	security alarm installer	complete 1 800 work-based hours	graduate
69	telecontrol technologist	complete 1 800 work-based hours	complete 3 600 work-based hours
70	tire repairer	complete 1 800 work-based hours	graduate
71	transport refrigeration mechanic	complete 1 600 work-based hours	complete 3 200 work-based hours
72	utility arborist	complete level 1	graduate
73	water well driller	complete level 1	graduate
74	welder level "C"	graduate	

SCHEDULE 2

*(prescribed eligible training programs, section 3;
level 3 and level 4 requirements; section 4 (3) and (4))*

Item	Column 1 Eligible Training Program	Column 2 Level 3 Requirements	Column 3 Level 4 Requirements
1	agricultural equipment technician	complete level 3	graduate
2	aircraft maintenance technician	complete 5 400 work-based hours	graduate
3	aircraft structural technician	complete level 3	graduate
4	appliance service technician	complete 5 400 work-based hours	graduate
5	arboriculturist (urban forestry)	complete level 3	graduate
6	automatic transmission service technician	graduate	
7	automotive glass technician	graduate	
8	automotive machinist	complete 5 100 work-based hours	graduate
9	automotive painter	graduate	
10	automotive service technician level 3	graduate	
11	automotive service technician level 4		graduate
12	automotive upholsterer	complete 5 400 work-based hours	graduate
13	baker	graduate	
14	barber	graduate	
15	boilermaker	graduate	
16	bricklayer	complete level 3	graduate
17	cabinetmaker	complete level 3	graduate
18	cable splicer	complete 5 400 work-based hours	graduate
19	carpenter	complete level 3	graduate
20	communication technician	complete level 3	graduate
21	community antenna television technician	complete 4 500 work-based hours	graduate
22	concrete finisher	graduate	
23	construction electrician	complete level 3	graduate
24	cook	graduate	
25	diesel engine mechanic	complete 4 800 work-based hours	graduate
26	diesel fuel injection mechanic	complete 4 800 work-based hours	graduate
27	drywall finisher	graduate	
28	electric motor system technician	complete level 3	graduate
29	electro-plater	complete 5 400 work-based hours	graduate
30	electronics communications technician	graduate	

Item	Column 1 Eligible Training Program	Column 2 Level 3 Requirements	Column 3 Level 4 Requirements
31	electronics technician	complete 5 400 work-based hours	graduate
32	electronics technician (consumer products)	complete 5 400 work-based hours	graduate
33	elevator mechanic	complete 5 400 work-based hours	graduate
34	floor covering installer	graduate	
35	forklift mechanic	complete 4 800 work-based hours	graduate
36	glazier	complete 4 800 work-based hours	graduate
37	graphic arts – bookbinder 1	complete 5 400 work-based hours	graduate
38	graphic arts – litho pressperson (web, sheet fed, rotary and gravure)	complete 5 400 work-based hours	graduate
39	hardwood floorlayer	graduate	
40	heavy duty equipment technician	complete level 3	graduate
41	hydraulic crane operator	graduate	
42	hydraulic service mechanic	complete 5 400 work-based hours	complete 7 200 work-based hours
43	inboard/outboard mechanic	complete level 3	graduate
44	industrial engines and equipment partsperson	graduate	
45	industrial mechanic (millwright)	complete level 3	graduate
46	industrial warehouseperson	graduate	
47	instrumentation and control technician	complete level 3	complete level 4
48	insulator (heat and frost)	complete level 3	graduate
49	ironworker (generalist)	graduate	
50	landscape horticulturist	complete level 3	graduate
51	lather (interior systems mechanic)	graduate	
52	log builder	complete level 3	graduate
53	machinist	complete level 3	graduate
54	marine engine mechanic	complete 4 770 work-based hours	graduate
55	marine repair technician	complete level 3	graduate
56	meatcutter	graduate	
57	metal fabricator (fitter)	complete level 3	graduate
58	meter technician	complete 4 725 work-based hours	graduate
59	mobile crane operator	graduate	
60	motor vehicle body repairer (metal and paint)	complete 5 100 work-based hours	graduate
61	motorcycle mechanic	complete 4 500 work-based hours	graduate

Item	Column 1 Eligible Training Program	Column 2 Level 3 Requirements	Column 3 Level 4 Requirements
62	moulder and coremaker	complete 5 400 work-based hours	graduate
63	oil burner mechanic	complete 4 800 work-based hours	graduate
64	outdoor power equipment technician	complete level 3	graduate
65	painter and decorator	graduate	
66	partsperson	graduate	
67	piledriver and bridgeworker	graduate	
68	plasterer	complete 3 600 work-based hours	graduate
69	plumber	complete level 3	graduate
70	powerline technician	complete level 3	graduate
71	production horticulturist	complete level 3	graduate
72	railway car technician	complete 4 500 work-based hours	graduate
73	recreation vehicle service technician	complete level 3	graduate
74	refrigeration and air conditioning mechanic	complete level 3	graduate
75	residential building maintenance worker	graduate	
76	residential steep roofer	graduate	
77	rig technician	graduate	
78	roofer	graduate	
79	sheet metal worker	complete level 3	graduate
80	sprinkler system installer	complete level 3	graduate
81	steamfitter-pipefitter	complete level 3	graduate
82	telecontrol technologist	complete 5 400 work-based hours	complete 7 200 work-based hours
83	tilesetter	graduate	
84	tool and die maker	complete level 3	graduate
85	transport refrigeration mechanic	graduate	
86	transport trailer technician	graduate	
87	truck and transport mechanic	complete level 3	graduate
88	welder (level "A")	graduate	