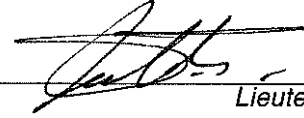


PROVINCE OF BRITISH COLUMBIA
ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. **789**, Approved and Ordered **NOV 22 2007**




Lieutenant Governor

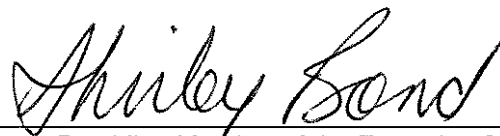
Executive Council Chambers, Victoria

On the recommendation of the undersigned, the Lieutenant Governor, by and with the advice and consent of the Executive Council, orders that, effective December 1, 2007,

- (a) *sections 32 and 38 of the Budget Measures Implementation Act, 2007, S.B.C. 2007, c. 1, are brought into force, and*
- (b) *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:- *Budget Measures Implementation Act, 2007, S.B.C. 2007, c. 1, s. 49*
Social Service Tax Act, R.S.B.C. 1996, c. 431, s. 138 (1) (r.1)

Other (specify):- OC 1388/48

SCHEDULE

- 1 The Social Service Tax Act Regulations, B.C. Reg.84/58, is amended by adding the following Division:*

Division 18 - Application for Refund on Purchases of Medical Equipment by Eligible Charities

Definitions

- 18.1** (1) In this Division,
- “community care facility” has the same meaning as in the *Community Care and Assisted Living Act*;
 - “PHSA” means the Provincial Health Services Authority, a society incorporated under the *Society Act*.
- (2) The PHSA is prescribed for the purposes of paragraph (b) of the definition of “charity funds” in section 88.2 (1) of the Act.
- (3) The following facilities are prescribed for the purposes of paragraph (b) of the definition of “health facility” in section 88.2 (1) of the Act:
- (a) a provincial mental health facility designated under section 3 (1) of the *Mental Health Act*;
 - (b) a community care facility, other than a child day care facility, licensed under section 11 of the *Community Care and Assisted Living Act*.

Applications

- 18.2** An application by an eligible charity under section 88.2 (2) of the Act must include all of the following for each purchase of medical equipment purchased with charity funds of the eligible charity:
- (a) documentation showing
 - (i) the purchase price, the amount of tax paid on the purchase, and any other amounts paid on the purchase,
 - (ii) the date of purchase and the name of the vendor and the purchaser,
 - (iii) the name and address of the health facility in which the medical equipment will be used, and
 - (iv) the amount of charity funds provided by the eligible charity that were used to make the purchase;
 - (b) if the medical equipment was purchased by a health authority or the PHSA, documentation establishing that the eligible charity provided charity funds directly to the health authority or the PHSA, as applicable, for the purchase;
 - (c) if the medical equipment was purchased by the health facility referred to in paragraph (a) (iii), documentation establishing that the eligible charity provided charity funds directly to the health facility for the purchase;
 - (d) a statement signed by an officer of the eligible charity

- (i) certifying that charity funds of the eligible charity were used to purchase the medical equipment,
 - (ii) if the medical equipment was purchased by a health authority or the PHSA, authorizing the commissioner to discuss the application with the health authority or PHSA, as applicable, and
 - (iii) if the medical equipment was purchased by anyone other than a health authority or the PHSA, authorizing the commissioner to discuss the application with the health facility referred to in paragraph (a) (iii);
- (e) if the medical equipment was purchased by a health authority or the PHSA, a statement signed by an administrator of the health authority or the PHSA, as applicable, certifying
- (i) that the medical equipment is for use in the health facility referred to in paragraph (a) (iii) to treat patients or diagnose their ailments, and
 - (ii) if the health facility is a community care facility, that the facility is licensed under section 11 of the *Community Care and Assisted Living Act*;
- (f) if the medical equipment was purchased by anyone other than a health authority or the PHSA, a statement signed by an administrator of the health facility referred to in paragraph (a) (iii) certifying
- (i) that the medical equipment is for use in the health facility to treat patients or diagnose their ailments, and
 - (ii) if the health facility is a community care facility, that the facility is licensed under section 11 of the *Community Care and Assisted Living Act*.

Refund amount

18.3 The portion of the tax to be refunded under section 88.2 (4) of the Act must be determined in accordance with the following formula:

$$R = T \times \left(\frac{CF}{AP} \right)$$

where

- R = the amount of the refund;
- T = the tax paid on the purchase of the medical equipment under section 5 (1), 11 or 112.3 of the Act;
- CF = the total amount of charity funds of the applicant paid towards the purchase of the medical equipment;
- AP = the total amount paid for the purchase of the medical equipment.