

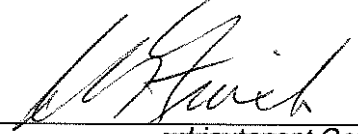
PROVINCE OF BRITISH COLUMBIA
ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No.

388

, Approved and Ordered

JUN - 6 2008



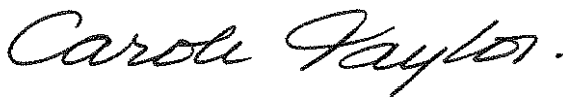
Lieutenant Governor

Administrator

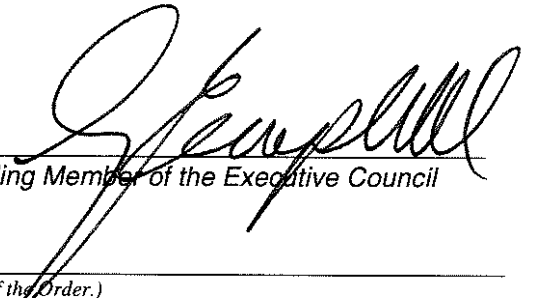
Executive Council Chambers, Victoria

~~Lieutenant Governor~~
Administrator

On the recommendation of the undersigned, the ~~Lieutenant Governor~~, by and with the advice and consent of the Executive Council, orders that, effective July 1, 2008, the Consular Tax Exemption Regulation, B.C. Reg. 26/86, is repealed and the attached regulation substituted.



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:-
Carbon Tax Act, S.B.C. 2008 [Bill 37 - 2008], s. 84;
Hotel Room Tax Act, R.S.B.C. 1996, c. 207, 43 (2) (i);
Motor Fuel Tax Act, R.S.B.C. 1996, c. 317, s. 71;
Social Service Tax Act, R.S.B.C. 1996, c. 431, s. 129;
Tobacco Tax Act, R.S.B.C. 1996, c. 452, s. 44 (2) (f)

Other (specify):- OIC 262/86

May 22, 2008

R/528/2008/33

CONSULAR TAX EXEMPTION REGULATION

Exemptions

- 1 Subject to section 3, the persons described in section 2, in their capacity as
- (a) purchasers under the *Hotel Room Tax Act*,
 - (b) purchasers or lessees under the *Social Service Tax Act*,
 - (c) consumers under the *Tobacco Tax Act*,
 - (d) purchasers or users of fuel under the *Motor Fuel Tax Act*, or
 - (e) purchasers or users of fuel or persons who burn combustibles under the *Carbon Tax Act*

are exempt from the *Hotel Room Tax Act*, *Social Service Tax Act*, *Tobacco Tax Act*, *Motor Fuel Tax Act* or *Carbon Tax Act*, as the case may be.

Persons who are exempt

- 2 Section 1 applies to the following persons:
- (a) diplomatic agents of a diplomatic mission situated in Canada who are citizens of the country operating the diplomatic mission;
 - (b) senior officials of United Nations' agencies situated in Canada who have been accorded diplomatic privileges by the Department of Foreign Affairs and International Trade of the government of Canada;
 - (c) career consular officers of a consular post situated in British Columbia, or of a consular post situated elsewhere in Canada but accredited in British Columbia, who are citizens of the country operating the consular post;
 - (d) administrative and support staff of consular posts situated in British Columbia who are citizens of the country operating the consular post;
 - (e) spouses of the persons referred to in paragraphs (a) to (d).

Applicability

- 3 This order does not apply to Canadian citizens or permanent residents as defined in the *Immigration and Refugee Protection Act* (Canada).