

**PROVINCE OF BRITISH COLUMBIA**  
**ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL**

Order in Council No. **316**, Approved and Ordered **MAY 15 2008**

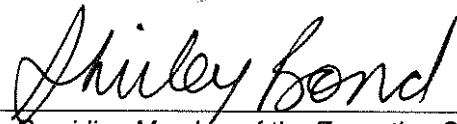
  
\_\_\_\_\_  
Lieutenant Governor

**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 the attached Climate Action Dividend 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, s. 13.06

Other (specify):- \_\_\_\_\_

May 1, 2008

R/422/2008/12

# CLIMATE ACTION DIVIDEND REGULATION

## Definition

- 1 In this regulation, “Act” means the *Income Tax Act*.

## Prescribed classes of individuals not resident in British Columbia on December 31, 2007

- 2 For the purposes of section 13.02 (1) (a) (ii) of the Act, the following classes of individuals are prescribed:
- (a) those individuals, each of whom is an individual who
    - (i) subject to section 250 (5) [*deemed non-resident*] of the federal Act, is deemed under section 250 (1) (b) to (g) of the federal Act to be resident in Canada throughout the taxation year that includes December 31, 2007, and
    - (ii) was resident in British Columbia
      - (A) in the taxation year that includes December 31, 2007, or
      - (B) in a taxation year that is the first taxation year in a continuous series of taxation years for which the individual is deemed under that section of the federal Act to be resident in Canada and that includes the taxation year that includes December 31, 2007;
  - (b) those individuals, each of whom is an individual who
    - (i) is a cohabiting spouse or common-law partner of an individual who is in the class prescribed in paragraph (a),
    - (ii) was resident in Canada in the taxation year that includes December 31, 2007 or in any preceding taxation year, and
    - (iii) is, or whose cohabiting spouse or common-law partner is,
      - (A) a Canadian citizen, or
      - (B) a person described in paragraph (e) (i) to (iv) of the definition of “eligible individual” in section 122.6 of the federal Act.

## Prescribed class of individuals less than 18 years of age

- 3 For the purposes of section 13.02 (1) (b) (iii) of the Act, the prescribed class of individuals are those individuals, each of whom is, on December 31, 2007, an individual
- (a) who is less than 18 years of age, and
  - (b) who
    - (i) is a cohabiting spouse or common-law partner of an individual, or
    - (ii) is a qualified dependant but is not residing with a person who would otherwise be an eligible individual in respect of that individual.

#### **Information and records required**

- 4** (1) For the purposes of section 13.04 (2) (a) of the Act, a return of income, as defined in section 122.6 of the federal Act, for the 2006 or 2007 taxation year is required to be provided to the minister.
- (2) For the purposes of section 13.04 (2) (b) (ii) of the Act, the following information and records are required to be provided to the Commissioner of Income Tax:
- (a) the individual's social insurance number;
  - (b) information and records that provide proof, satisfactory to the Commissioner of Income Tax, that the individual was resident in British Columbia on December 31, 2007;
  - (c) information and records that provide proof, satisfactory to the Commissioner of Income Tax, of the individual's age;
  - (d) if the individual is filing an application as an eligible individual in respect of a qualified dependant,
    - (i) the qualified dependant's social insurance number,
    - (ii) information and records that provide proof, satisfactory to the Commissioner of Income Tax, that the individual is the eligible individual in respect of the qualified dependant, and
    - (iii) information and records that provide proof, satisfactory to the Commissioner of Income Tax, of the qualified dependant's age.