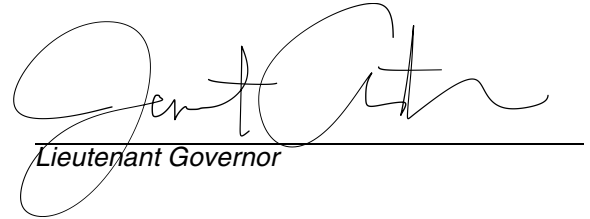


**PROVINCE OF BRITISH COLUMBIA**  
**ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL**

Order in Council No. 532

, Approved and Ordered October 24, 2022

  
\_\_\_\_\_  
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 April 1, 2022, the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, is 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, 2022, S.B.C. 2022, c. 11, s. 130,*  
*Provincial Sales Tax Act, S.B.C. 2012, c. 35, ss. 236 and 241*

Other: OIC 130/2013

R10584677

## SCHEDULE

- 1** *The Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, is amended by adding the following section to Part 1:*

### **Heat pump**

- 2.1** For the purposes of the definition of “heat pump” in section 1 of the Act, a heat pump means
- (a) a heat pump unit and any parts or components included as part of the heat pump unit on the initial purchase of the unit, or
  - (b) a hybrid heat pump unit that
    - (i) is a single factory-integrated unit, and
    - (ii) combines a heat pump and a furnace, boiler, water heater or similar systemand any parts or components included as part of the hybrid heat pump unit on the initial purchase of the unit.

- 2** *The following section is added:*

### **Heat pumps**

- 30.1** Heat pumps are exempt from tax imposed under Part 3 of the Act.

- 3** *Section 57 (3) is amended by adding the following paragraph:*

- (j.1) section 30.1 [*heat pumps*];