

PROVINCE OF BRITISH COLUMBIA
ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 408

, Approved and Ordered

September 21, 2026



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,

- (a) effective September 30, 2026, B.C. Reg. 114/2026 is amended by repealing section 4 of Schedule 1 and section 4 of Schedule 2, and
- (b) effective October 1, 2026, 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: *Provincial Sales Tax Act*, S.B.C. 2012, c. 35, ss. 236 and 241

Other: *OIC 130/2013; OIC 295/2026*

R11003643

SCHEDULE

1 Part 4 of the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, is amended by adding the following Divisions:

Division 4.1 – Accounting Services

Exemption in relation to accounting services

82.1 Accounting services are exempt from tax imposed under Division 4.1 of Part 5 of the Act.

Division 4.2 – Architectural Services

Exemption in relation to architectural services

82.2 Architectural services are exempt from tax imposed under Division 4.2 of Part 5 of the Act.

Division 4.3 – Engineering Services

Exemption in relation to engineering services

82.3 Engineering services are exempt from tax imposed under Division 4.3 of Part 5 of the Act.

Division 4.4 – Non-Residential Real Estate Services

Exemption in relation to non-residential real estate services

82.4 Non-residential real estate services are exempt from tax imposed under Division 4.4 of Part 5 of the Act.

Division 4.5 – Security Services

Exemption in relation to security services

82.5 Security services are exempt from tax imposed under Division 4.5 of Part 5 of the Act.