PROVINCE OF BRITISH COLUMBIA

ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 542

, Approved and Ordered

September 204 2020 ieutenant 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 March 1, 2020, the Provincial Sales Tax Regulation, B.C. Reg. 96/2013, is amended as set out in the attached Schedule.

Minister of Finance and Deputy Premier

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, s. 238

Other: OIC 129/2013

R10393702

SCHEDULE

- 1 Section 26 (4) of the Provincial Sales Tax Regulation, B.C. Reg. 96/2013, is amended in the description of "applicable percentage"
 - (a) in paragraph (d) by striking out "or more" and substituting "or more but less than \$125 000", and
 - (b) by adding the following paragraphs:
 - (e) 15%, if the dealer's average vehicle value for the month is \$125 000 or more but less than \$150 000;
 - (f) 20%, if the dealer's average vehicle value for the month is \$150 000 or more.
- 2 Section 26 (6) is amended in the description of "applicable percentage"
 - (a) in paragraph (d) by striking out "or more" and substituting "or more but less than \$125 000", and
 - (b) by adding the following paragraphs:
 - (e) 15%, if the dealer's average vehicle value for the month is \$125 000 or more but less than \$150 000;
 - (f) 20%, if the dealer's average vehicle value for the month is \$150 000 or more.
- 3 Section 27 (3) is amended in the description of "applicable percentage"
 - (a) in paragraph (d) by striking out "or more" and substituting "or more but less than \$125 000", and
 - (b) by adding the following paragraphs:
 - (e) 15%, if the manufacturer's average vehicle cost for the month is \$125 000 or more but less than \$150 000;
 - (f) 20%, if the manufacturer's average vehicle cost for the month is \$150 000 or more.