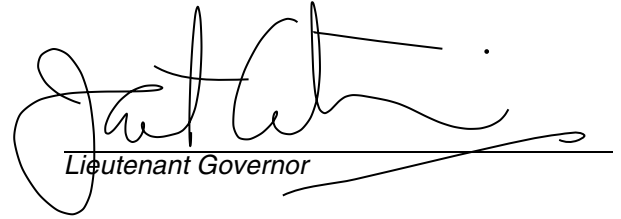


PROVINCE OF BRITISH COLUMBIA

ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 540

, Approved and Ordered October 28, 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 November 1, 2022,

- (a) the Carbon Tax Regulation, B.C. Reg. 125/2008, is amended as set out in the attached Schedule 1,
- (b) the Motor Fuel Tax Regulation, B.C. Reg. 414/85, is amended as set out in the attached Schedule 2,
- (c) the Net Profit Royalty Regulation, B.C. Reg. 98/2008, is amended as set out in the attached Schedule 3, and
- (d) the Petroleum and Natural Gas Royalty and Freehold Production Tax Regulation, B.C. Reg. 495/92, is amended as set out in the attached Schedule 4.



Minister of Finance



Presiding Member of the Executive Council

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*(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, c. 40, s. 84 (3);  
*Motor Fuel Tax Act*, R.S.B.C. 1996, c. 317, s. 71 (2);  
*Petroleum and Natural Gas Act*, R.S.B.C. 1996, c. 361, ss. 73 (2), 81 and 133 (2)

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Other: OIC 386/2008; OIC 2416/85; OIC 281/2008; OIC 1854/92

R20589919

## SCHEDULE 1

**1** *Section 41.8 (1.1) of the Carbon Tax Regulation, B.C. Reg. 125/2008, is amended by striking out “served on the minister” and substituting “given to the minister”.*

**2** *The following sections are added to Part 8.1:*

### Notice of appeal

**41.9** (1) The date on which a notice of appeal is given to the minister under section 41.8 (1.1) is the date it is received by the minister.

(2) A notice of appeal is conclusively deemed to have been given to the minister if it is received at a location and by a method specified by the minister.

### Transition – notice of appeal

**41.10** This regulation, as it read on October 31, 2022, continues to apply in relation to a notice of appeal under section 41.8 from a decision of the director if the director’s notice of decision is dated on or before October 31, 2022.

## SCHEDULE 2

**1** *Section 51.92 (1.1) of the Motor Fuel Tax Regulation, B.C. Reg. 414/85, is amended by striking out “served on the minister” and substituting “given to the minister”.*

**2** *The following sections are added to Part 3.2:*

### Notice of appeal

**51.93** (1) The date on which a notice of appeal is given to the minister under section 51.92 (1.1) is the date it is received by the minister.

(2) A notice of appeal is conclusively deemed to have been given to the minister if it is received at a location and by a method specified by the minister.

### Transition – notice of appeal

**51.94** This regulation, as it read on October 31, 2022, continues to apply in relation to a notice of appeal under section 51.92 from a decision of the director if the director’s notice of decision is dated on or before October 31, 2022.

## SCHEDULE 3

**1** *Section 19 (2) of the Net Profit Royalty Regulation, B.C. Reg. 98/2008, is amended by striking out “served on the Minister of Finance” and substituting “given to the Minister of Finance”.*

**2** *The following sections are added:*

**Notice of appeal**

- 19.1** (1) The date on which a notice of appeal is given to the Minister of Finance under section 19 (2) is the date it is received by the Minister of Finance.
- (2) A notice of appeal is conclusively deemed to have been given to the Minister of Finance if it is received at a location and by a method specified by the Minister of Finance.

**Transition – notice of appeal**

- 22** This regulation, as it read on October 31, 2022, continues to apply in relation to a notice of appeal under section 19 from a decision of the collector or a decision of the administrator if the decision is dated on or before October 31, 2022.

**SCHEDULE 4**

**1** *Section 12 (2) of the Petroleum and Natural Gas Royalty and Freehold Production Tax Regulation, B.C. Reg. 495/92, is amended by striking out “served on the Minister of Finance” and substituting “given to the Minister of Finance”.*

**2** *The following sections are added:*

**Notice of appeal**

- 12.1** (1) The date on which a notice of appeal is given to the Minister of Finance under section 12 (2) is the date it is received by the Minister of Finance.
- (2) A notice of appeal is conclusively deemed to have been given to the Minister of Finance if it is received at a location and by a method specified by the Minister of Finance.

**Transition – notice of appeal**

- 15** This regulation, as it read on October 31, 2022, continues to apply in relation to a notice of appeal under section 12 from a decision of the collector or a decision of the administrator if the decision is dated on or before October 31, 2022.