


PROVINCE OF BRITISH COLUMBIA
ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 194

, Approved and Ordered

April 22, 2025



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 B.C. Reg. 207/2022 is amended

(a) by repealing paragraph (b) and substituting the following:


- (b) effective May 1, 2025, the Provincial Sales Tax Exemption and Refund Regulation, B.C. 97/2013, is amended as set out in the attached Schedule 3, ,

(b) by adding the following paragraphs:

- (c) effective May 1, 2025, the Provincial Sales Tax Regulation, B.C. Reg. 96/2013, is amended as set out in the attached Schedule 3.1, and
- (d) effective March 1, 2027, the Provincial Sales Tax Regulation, B.C. Reg. 96/2013, is amended as set out in the attached Schedule 4. ,

(c) in Schedule 4, by repealing section 1, and

(d) as set out in the attached Appendix.



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, 238 and 241

Other: OIC 129/2013, OIC 130/2013

R10880077

APPENDIX

- 1** *B.C. Reg. 207/2022 is amended by adding the following Schedule:*

SCHEDULE 3.1

- 1** *Section 25 (1) of the Provincial Sales Tax Regulation, B.C. Reg. 96/2013, is amended by repealing the definition of “used zero-emission vehicle”.*

- 2** *Section 26 is amended*

(a) in subsection (8)

(i) by striking out “, other than used zero-emission vehicles,” and

(ii) in the description of “users” by striking out “and used zero-emission vehicles,”

(b) in subsection (9)

(i) in the description of “total ZEV value” by striking out “, other than a used zero-emission vehicle,” and

(ii) in the description of “total ZEV” by striking out “, other than used zero-emission vehicles,”

(c) in subsection (10)

(i) by striking out “, other than used zero-emission vehicles,” and

(ii) in the description of “number of ZEV” by striking out “, other than used zero-emission vehicles,” and

(d) in subsection (11)

(i) in the description of “total ZEV value” by striking out “, other than a used zero-emission vehicle,” and

(ii) in the description of “total ZEV” by striking out “, other than used zero-emission vehicles”.

- 3** *Section 27 is amended*

(a) in subsection (5)

(i) by striking out “other than a used zero-emission vehicle,” and

(ii) in the description of “number of ZEV” by striking out “, other than used zero-emission vehicles,” and

(b) in subsection (6)

(i) in the description of “total ZEV value” by striking out “, other than a used zero-emission vehicle,”

- (ii) in the description of “total ZEV value” by striking out “, other than used zero-emission vehicles,” and*
- (iii) in paragraphs (a) and (b) of the description of “total ZEV” by striking out “, other than used zero-emission vehicles,”.*