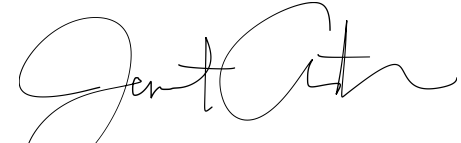


PROVINCE OF BRITISH COLUMBIA

ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 533

, Approved and Ordered October 24, 2022

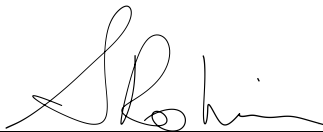


Lieutenant Governor

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,

- (a) effective July 1, 2022, the Tobacco Tax Act Regulation, B.C. Reg. 66/2002, is amended by repealing section 34.2,
- (b) effective July 1, 2022, the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, is amended as set out in the attached Schedule, and
- (c) effective July 1, 2023, the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, is amended by repealing section 60.5.



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: *Tobacco Tax Act*, R.S.B.C. 1996, c. 452, s. 44;
Provincial Sales Tax Act, S.B.C. 2012, c. 35, s. 241

Other: OIC 244/2002; OIC 130/2013

R10590377

SCHEDULE

1 *Section 42 (2) of the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, is repealed and the following substituted:*

- (2) The exemption under subsection (1) does not apply to the following:
- (a) liquor, other than an alcohol-containing food product;
 - (b) tobacco.

2 *The following section is added to Division 11 of Part 2:*

E-substances containing only tobacco

60.5 An e-substance that is tobacco is exempt from 65% of the tax imposed under the following sections of the Act:

- (a) section 37 *[tax on purchase]*;
- (b) section 49 *[tax if tangible personal property brought into British Columbia for use]*;
- (c) section 52 *[tax if tangible personal property brought into British Columbia by non-residents]*;
- (d) section 55 *[tax if property brought into British Columbia from outside Canada]*;
- (e) section 81 *[tax if change in use of property acquired for resale]*;
- (f) section 82 *[tax if property used for new purpose]*;
- (g) section 84 *[tax if change in use of resulting tangible personal property]*.