## **PROVINCE OF BRITISH COLUMBIA**

# **ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL**

Order in Council No. 549

, Approved and Ordered October 3, 2023

Lieutenant overno

#### **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 the attached Provincial Sales Tax (Readymix Delivery Charge) Remission Regulation is made.

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: Financial Administration Act, R.S.B.C. 1996, c. 138, s. 19

Other:

R10700417

### PROVINCIAL SALES TAX (READYMIX DELIVERY CHARGE) REMISSION REGULATION

#### Definitions

**1** (1) In this regulation:

"Act" means the Provincial Sales Tax Act;

- **"specified delivery charge"** means a standby or waiting time charge included by section 10 (2) (g) of the Act in the purchase price of ready-mixed concrete.
- (2) The definitions in section 1 of the Act apply to this regulation.

### **Remission of penalty**

2 Authorization is given for the remission of a penalty under section 203 (1) of the Act imposed on a collector who has not levied tax on the portion of the purchase price of ready-mixed concrete that is a specified delivery charge, if the sale occurred on or after April 1, 2013 and on or before October 14, 2022.