

PROVINCE OF BRITISH COLUMBIA
ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 293

, Approved and Ordered July 9, 2026


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 October 1, 2026, the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, is amended as set out in the attached Appendix 1, and
- (b) effective June 1, 2027, the Provincial Sales Tax Exemption and Refund Regulation is amended as set out in the attached Appendix 2.



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 and 241

Other: *OIC 130/2013*

R10938437

APPENDIX 1

- 1** *Section 11 of the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, is repealed.*
- 2** *Section 73 (1) is amended by striking out “A related service provided” and substituting “Subject to section 73.1, a related service provided”.*
- 3** *The following section is added:*

Exception – clothing and footwear

- 73.1** (1) In this section, a reference to clothing or footwear does not include clothing or footwear that would be exempt under Division 8 [*Safety Equipment and Apparel*] of Part 2.
- (2) The exemption under
- (a) section 73 (1) (b), to the extent the tangible personal property is clothing or footwear that would be exempt under section 9 (2) or (3) [*children’s clothing and footwear*] or 10 [*used clothing and footwear*], and
 - (b) section 73 (1) (h),
- does not apply in respect of any consideration for a provision of a related service in relation to clothing and footwear that
- (c) becomes due on or after October 1, 2026, and
 - (d) has not been paid before October 1, 2026.

- 4** *Section 77 (2) is amended by adding the following paragraph:*
(e.1) dry-cleaning, wet-cleaning and laundry services; .

- 5** *Section 83 is amended*

- (a) in subsection (2) (a) by striking out “a telecommunication service” and substituting “subject to subsections (4) and (5), a telecommunication service”,*
- (b) in subsection (2) (d) by striking out “subject to subsection (3)” and substituting “subject to subsections (3) and (6)”, and*

(c) by adding the following subsections:

- (4) The exemption under subsection (2) (a) does not apply in respect of any consideration for a provision of a telecommunication service in the form of a toll-free number that
 - (a) becomes due on or after October 1, 2026, and
 - (b) has not been paid before October 1, 2026.
- (5) Without limiting subsection (4), if, before October 1, 2026, consideration for a provision of a telecommunication service in the form of a toll-free number becomes due or is paid without having become due in relation to service provided after November 30, 2026, the exemption under subsection (2) (a) does not apply in respect of any consideration for the provision of the service

- (a) that, before October 1, 2026, becomes due or is paid without having become due, and
- (b) that is attributable to the provision of the service provided after September 30, 2026.
- (6) The exemption under subsection (2) (d) does not apply in respect of any consideration for a provision of residential telephone services that
 - (a) becomes due on or after October 1, 2026, and
 - (b) has not been paid before October 1, 2026.

6 *Section 84 is amended*

- (a) *in subsection (2) by striking out “Subject to subsection (3)” and substituting “Subject to subsections (3) and (4)”, and***
- (b) *by adding the following subsection:***
 - (4) The exemption under subsection (2) does not apply in respect of any consideration for a provision of basic cable television services that
 - (a) becomes due on or after October 1, 2026, and
 - (b) has not been paid before October 1, 2026.

7 *Schedule 5 is repealed.*

APPENDIX 2

1 *Section 73 of the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, is amended*

- (a) *in subsection (1) by striking out “Subject to section 73.1, a related service provided” and substituting “A related service provided”,***
- (b) *by repealing subsection (1) (b) and substituting the following:***
 - (b) tangible personal property that would be exempt from tax imposed under the Act if the tangible personal property were obtained on the date on which the service is provided, other than tangible personal property that would be exempt from tax
 - (i) under any of the provisions listed in section 57 (2) and (3) *[parts]* of this regulation, or
 - (ii) under section 9 (2) or (3) *[children’s clothing and footwear]* or 10 *[used clothing and footwear]* of this regulation; , ***and***
- (c) *by repealing subsection (1) (h).***

2 *Sections 73.1, 83 (2) (a) and (d) and (3), (4), (5) and (6) and 84 are repealed.*