


PROVINCE OF BRITISH COLUMBIA
ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 298

, Approved and Ordered June 23, 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

- (a) effective April 1, 2025, the Carbon Tax Regulation, B.C. Reg. 125/2008, is amended as set out in the attached Schedule 1,
- (b) the Carbon Tax Regulation, B.C. Reg. 125/2008, is amended as set out in the attached Schedule 2, and
- (c) effective April 1, 2025, the Motor Fuel Tax Regulation, B.C. Reg. 414/85, is amended as set out in the attached Schedule 3.



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: *Carbon Tax Act, S.B.C. 2008, c. 40, s. 84*
Motor Fuel Tax Act, R.S.B.C. 1996, c. 317, s. 71

Other: _____

R10893343

SCHEDULE 1

- 1** *Section 8 (5) of the Carbon Tax Regulation, B.C. Reg. 125/2008, is amended by striking out “in a previous month, a calendar quarter or an annual period” and substituting “in a previous month or a calendar quarter before April 1, 2025 or an annual period that began before that date”.*
- 2** *Section 9 (5) is amended by striking out “each subsequent month, calendar quarter or annual period” and substituting “each subsequent month or calendar quarter before April 1, 2025 or annual period that began before that date”.*
- 3** *Section 10 (5) is amended by striking out “in a previous month, a calendar quarter or an annual period” and substituting “in a previous month or a calendar quarter before April 1, 2025 or an annual period that began before that date”.*
- 4** *Section 10.1 (5) is amended by striking out “each subsequent month, calendar quarter or annual period” and substituting “each subsequent month or calendar quarter before April 1, 2025 or annual period that began before that date”.*
- 5** *Section 10.3 is amended*
 - (a) in subsection (1) by striking out “section 28 (5) of the Act” and substituting “section 28 (5) or 35 (12) of the Act”, and*
 - (b) in subsection (5) by striking out “each subsequent month, calendar quarter or annual period” and substituting “each subsequent month or calendar quarter before April 1, 2025 or annual period that began before that date”.*
- 6** *Sections 11 (5), 12 (5) and 12.1 (5) are amended by striking out “for a previous month, a calendar quarter or an annual period” and substituting “for a previous month or a calendar quarter before April 1, 2025 or an annual period that began before that date”.*
- 7** *Sections 13 (5), 13.1 (5), 13.2 (5), 13.3 (5) and 13.4 (5) are amended by striking out “each subsequent month, calendar quarter or annual period” and substituting “each subsequent month or calendar quarter before April 1, 2025 or annual period that began before that date”.*
- 8** *Section 30 is repealed and the following substituted:*

Records of vendors, wholesale dealers and retail dealers

- 30** A person who is a vendor, wholesale dealer or retail dealer must keep records of inventories maintained by the person at or before the time of the scheduled rate change that came into effect on April 1, 2025 and records of each importation, manufacture, purchase and sale of fuel made by the person at or before that time.

9 *Section 34 is amended by adding the following subsection:*

(0.2) Subsections (1) to (4) do not apply if the fuel referred to in those subsections is sold on or after April 1, 2025 unless the seller collects from the buyer an amount as if it were tax imposed under the Act or an amount as if it were security under the Act.

10 *Section 35 is amended by adding the following subsection:*

(0.1) Subsections (1) to (2) do not apply if the time of sale referred to in those subsections is on or after April 1, 2025.

11 *Section 39 is amended*

(a) *in subsection (1) by striking out “who is required to pay a deposit” and substituting “who is required, before April 1, 2025, to pay a deposit”, and*

(b) *in column 2 of the table to subsection (2) and the table to subsection (3) by striking out “Anytime on or after July 1, 2012” and substituting “During the period beginning on July 1, 2012 and ending on March 31, 2025”.*

12 *Section 41.5 (5) is amended by striking out “in a previous month, a calendar quarter or an annual period” and substituting “in a previous month or a calendar quarter before April 1, 2025 or an annual period that began before that date”.*

SCHEDULE 2

1 *Section 41.2 (4) of the Carbon Tax Regulation, B.C. Reg. 125/2008, is repealed.*

SCHEDULE 3

1 *The table in section 24.1 (3) of the Motor Fuel Tax Regulation, B.C. Reg. 414/85, is amended*

(a) *in column 1 of item 4 by adding “and each subsequent year starting April 1” after “During the year starting April 1, 2025”,*

(b) *in column 2 of item 4 by striking out “35.41” and substituting “14.50”,*

(c) *in column 3 of item 4 by striking out “39.62” and substituting “15.00”, and*

(d) *by repealing items 5 to 9.*

2 *Section 51.91 is repealed.*