

**PROVINCE OF BRITISH COLUMBIA**  
**ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL**

Order in Council No. 472

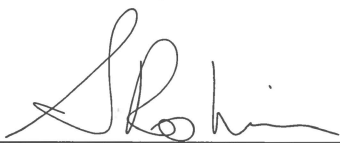
, Approved and Ordered September 20, 2022


  
~~Lieutenant Governor~~  
Administrator

**Executive Council Chambers, Victoria**

On the recommendation of the undersigned, the ~~Lieutenant Governor~~<sup>Administrator</sup>, by and with the advice and consent of the Executive Council, orders that, effective February 23, 2022,

- (a) the Carbon Tax Regulation, B.C. Reg. 125/2008, is amended as set out in the attached Schedule 1, and
- (b) the Motor Fuel Tax Regulation, B.C. Reg. 414/85, is amended as set out in the attached Schedule 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: *Carbon Tax Act*, S.B.C. 2008, c. 40, s. 84 (3) (d) and (5);  
*Motor Fuel Tax Act*, R.S.B.C. 1996, c. 317, s. 71 (2) (c) and (6);  
*Budget Measures Implementation Act*, 2022, S.B.C. 2022, c. 11, ss. 116 and 123

Other: *OIC 386/2008; OIC 2416/85*

R10603719

## SCHEDULE 1

- 1** *Section 1 (2) of the Carbon Tax Regulation, B.C. Reg. 125/2008, is amended by repealing the definition of “annual period” and substituting the following:*

*“annual period” means the period established by the director under section 7.2; .*

- 2** *The following section is added to Part 3:*

### **Annual period**

- 7.2** (1) The director must establish an annual period for the purposes of this Part and Part 8.1.
- (2) If the director changes the dates of the annual period,
- (a) the director may establish an interim period for the purposes of transition, and
  - (b) if the director establishes an interim period under paragraph (a), the interim period constitutes an annual period for the purposes of this Part and Part 8.1.
- 3** *Sections 8 (4) (a), 9 (4) (a), 10 (4) (a), 10.1 (4) (a), 10.3 (4) (a), 11 (4) (a), 12.1 (4) (a) and 41.5 (4) (a) are amended by striking out “July 15th of the year in which the annual period ends” and substituting “the 15th day of the month following the month in which the annual period ends”.*
- 4** *Section 12 (4) (a) is amended by striking out “July 15th of the year in which each annual period ends” and substituting “the 15th day of the month following the month in which each annual period ends”.*
- 5** *Sections 13 (4) (a), 13.1 (4) (a), 13.3 (4) (a) and 13.4 (4) (a) are amended by striking out “July 28th of the year in which the annual period ends” and substituting “the 28th day of the month following the month in which the annual period ends”.*
- 6** *Section 13.2 (4) (a) is amended by striking out “July 28th of the year in which each annual period ends” and substituting “the 28th day of the month following the month in which each annual period ends”.*

## SCHEDULE 2

- 1** *Section 1 (1) of the Motor Fuel Tax Regulation, B.C. Reg. 414/85, is amended by repealing the definition of “annual period” and substituting the following:*

*“annual period” means the period established by the director under section 1.21; .*

- 2** *The following section is added:*

### **Payments and returns - annual period**

- 1.21** (1) The director must establish an annual period for the purposes of this Part and Part 3.2.
- (2) If the director changes the dates of the annual period,

- (a) the director may establish an interim period for the purposes of transition, and
- (b) if the director establishes an interim period under paragraph (a), the interim period constitutes an annual period for the purposes of this Part and Part 3.2.

**3**     *Sections 1.3 (4) (a), 1.4 (4) (a), 1.5 (4) (a), 1.7 (4) (a), 1.8 (5) (a), 1.9 (4) (a), 1.10 (4) (a), 1.11 (4) (a), 1.12 (4) (a), 1.13 (5) (a) and 51.81 (4) (a) are amended by striking out “July 15th of the year in which the annual period ends” and substituting “the 15th day of the month following the month in which the annual period ends”.*

**4**     *Section 1.14 (4) (a) is amended by striking out “July 31st of the year in which the annual period ends” and substituting “the last day of the month following the month in which the annual period ends”.*