

**PROVINCE OF BRITISH COLUMBIA**  
**REGULATION OF THE COMMISSIONER OF INCOME TAX**

*Income Tax Act*

The Commissioner of Income Tax orders that, effective April 1, 2025, the Training Tax Credits Regulation, B.C. Reg. 243/2007, is amended as set out in the attached Schedule.

**DEPOSITED**

June 12, 2025

B.C. REG. 81/2025

June 11, 2025

*Date*



*Commissioner of Income Tax*

*(This part is for administrative purposes only and is not part of the Order.)*

**Authority under which Order is made:**

Act and section: *Income Tax Act*, R.S.B.C. 1996, c. 215, s. 131

Other: *OIC 512/2007*

R10880355

## SCHEDULE

### **1 Section 1 of the Training Tax Credits Regulation, B.C. Reg. 243/2007, is amended**

**(a) in the definition of “graduate” by striking out “and” at the end of paragraph (a), adding “and” at the end of paragraph (b), and adding the following paragraph:**

(c) in relation to an eligible apprenticeship program set out in Schedule 3, to receive both of the following for completing the program:

(i) a Certificate of Qualification;

(ii) a Certificate of Apprenticeship; , **and**

**(b) by adding the following definitions:**

**“level 1 technical training”**, in relation to an eligible apprenticeship program set out in Schedule 3, means level 1 of technical training

(a) established by SkilledTradesBC for that program, and

(b) shown as completed on a transcript from SkilledTradesBC;

**“level 2 technical training”**, in relation to an eligible apprenticeship program set out in Schedule 3, means level 2 of technical training

(a) established by SkilledTradesBC for that program, and

(b) shown as completed on a transcript from SkilledTradesBC; .

### **2 The following sections are added:**

#### **Prescribed eligible apprenticeship programs**

**3.1** The programs set out in Column 1 of Schedule 3 are prescribed for the purposes of the definition of “eligible apprenticeship program” in section 120 of the Act.

#### **Apprenticeship level requirements**

**4.1** (1) The level 1 apprenticeship requirement, if any, established for an eligible apprenticeship program itemized in Column 1 of Schedule 3 is the requirement set out opposite that item in Column 2.

(2) The level 2 apprenticeship requirement, if any, established for an eligible apprenticeship program itemized in Column 1 of Schedule 3 is the requirement set out opposite that item in Column 3.

### **2 The following Schedule 3 is added:**

## SCHEDULE 3

Item	Column 1 Eligible Apprenticeship Program	Column 2 Level 1 Apprenticeship Requirement	Column 3 Level 2 Apprenticeship Requirement
1	appliance service technician	complete 1 800 work-based hours	complete 3 600 work-based hours

Item	Column 1 <b>Eligible Apprenticeship Program</b>	Column 2 <b>Level 1 Apprenticeship Requirement</b>	Column 3 <b>Level 2 Apprenticeship Requirement</b>
2	auto body and collision technician	complete 1 613 work-based hours and level 1 technical training	complete 3 225 work-based hours and level 2 technical training
3	automotive refinishing technician	complete 1 650 work-based hours and level 1 technical training	graduate
4	automotive service technician	complete 1 590 work-based hours and level 1 technical training	complete 3 180 work-based hours and level 2 technical training
5	baker	complete 1 680 work-based hours and level 1 technical training	complete 3 360 work-based hours and level 2 technical training
6	boilermaker	complete 1 650 work-based hours and level 1 technical training	complete 3 300 work-based hours and level 2 technical training
7	bricklayer	complete 1 215 work-based hours and level 1 technical training	complete 2 430 work-based hours and level 2 technical training
8	cabinetmaker	complete 1 620 work-based hours and level 1 technical training	complete 3 240 work-based hours and level 2 technical training
9	carpenter	complete 1 590 work-based hours and level 1 technical training	complete 3 180 work-based hours and level 2 technical training
10	concrete finisher	complete 1 620 work-based hours and level 1 technical training	graduate
11	construction craft worker (labourer)	complete 2 000 work-based hours and level 1 technical training	graduate

Item	Column 1 <b>Eligible Apprenticeship Program</b>	Column 2 <b>Level 1 Apprenticeship Requirement</b>	Column 3 <b>Level 2 Apprenticeship Requirement</b>
12	construction electrician	complete 1 500 work-based hours and level 1 technical training	complete 3 000 work-based hours and level 2 technical training
13	floorcovering installer	complete 1 650 work-based hours and level 1 technical training	complete 3 300 work-based hours and level 2 technical training
14	gasfitter – class A	complete 1 500 work-based hours and level 1 technical training	graduate
15	gasfitter – class B	complete 1 500 work-based hours and level 1 technical training	graduate
16	glazier	complete 1 665 work-based hours and level 1 technical training	complete 3 330 work-based hours and level 2 technical training
17	hairstylist	complete 1 575 work-based hours and level 1 technical training	graduate
18	heavy duty equipment technician	complete 1 583 work-based hours and level 1 technical training	complete 3 166 work-based hours and level 2 technical training
19	instrumentation and control technician	complete 1 500 work-based hours and level 1 technical training	complete 3 000 work-based hours and level 2 technical training
20	industrial electrician	complete 1 500 work-based hours and level 1 technical training	complete 3 000 work-based hours and level 2 technical training
21	industrial mechanic (millwright)	complete 1 590 work-based hours and level 1 technical training	complete 3 180 work-based hours and level 2 technical training

Item	Column 1 <b>Eligible Apprenticeship Program</b>	Column 2 <b>Level 1 Apprenticeship Requirement</b>	Column 3 <b>Level 2 Apprenticeship Requirement</b>
22	insulator (heat and frost)	complete 1 665 work-based hours and level 1 technical training	complete 3 330 work-based hours and level 2 technical training
23	ironworker (generalist)	complete 1 580 work-based hours and level 1 technical training	complete 3 160 work-based hours and level 2 technical training
24	ironworker (reinforcing)	complete 1 590 work-based hours and level 1 technical training	graduate
25	landscape horticulturist	complete 1 320 work-based hours and level 1 technical training	complete 2 640 work-based hours and level 2 technical training
26	lather (interior systems mechanic)	complete 1 500 work-based hours and level 1 technical training	complete 3 000 work-based hours and level 2 technical training
27	machinist	complete 1 583 work-based hours and level 1 technical training	complete 3 165 work-based hours and level 2 technical training
28	metal fabricator (fitter)	complete 1 600 work-based hours and level 1 technical training	complete 3 200 work-based hours and level 2 technical training
29	mobile crane operator	complete 1 660 work-based hours and level 1 technical training	complete 3 320 work-based hours and level 2 technical training
30	motorcycle technician	complete 1 450 work-based hours and level 1 technical training	complete 2 900 work-based hours and level 2 technical training
31	painter and decorator	complete 1 620 work-based hours and level 1 technical training	complete 3 240 work-based hours and level 2 technical training
32	parts technician 1	graduate	
33	parts technician 2		graduate

Item	Column 1 <b>Eligible Apprenticeship Program</b>	Column 2 <b>Level 1 Apprenticeship Requirement</b>	Column 3 <b>Level 2 Apprenticeship Requirement</b>
34	plumber	complete 1 575 work-based hours and level 1 technical training	complete 3 150 work-based hours and level 2 technical training
35	powerline technician	complete 1 680 work-based hours and level 1 technical training	complete 3 360 work-based hours and level 2 technical training
36	professional cook 1	graduate	
37	professional cook 2		graduate
38	recreational vehicle service technician	complete 1 170 work-based hours and level 1 technical training	complete 2 340 work-based hours and level 2 technical training
39	refrigeration and air conditioning mechanic	complete 1 553 work-based hours and level 1 technical training	complete 3 105 work-based hours and level 2 technical training
40	roofer	complete 1 650 work-based hours and level 1 technical training	complete 3 300 work-based hours and level 2 technical training
41	sheet metal worker	complete 1 560 work-based hours and level 1 technical training	complete 3 120 work-based hours and level 2 technical training
42	sprinkler fitter	complete 1 620 work-based hours and level 1 technical training	complete 3 240 work-based hours and level 2 technical training
43	steamfitter/pipefitter	complete 1 575 work-based hours and level 1 technical training	complete 3 150 work-based hours and level 2 technical training
44	tiler setter	complete 1 500 work-based hours and level 1 technical training	complete 3 000 work-based hours and level 2 technical training
45	tower crane operator	complete 1 343 work-based hours and level 1 technical training	graduate

Item	Column 1 <b>Eligible Apprenticeship Program</b>	Column 2 <b>Level 1 Apprenticeship Requirement</b>	Column 3 <b>Level 2 Apprenticeship Requirement</b>
46	transport trailer technician	complete 1 575 work-based hours and level 1 technical training	graduate
47	truck and transport mechanic	complete 1 583 work-based hours and level 1 technical training	complete 3 166 work-based hours and level 2 technical training
48	welder	complete 1 540 work-based hours and level 1 technical training	complete 3 080 work-based hours and level 2 technical training
49	welder B		graduate