PROVINCE OF BRITISH COLUMBIA

ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 294 *, Approved and Ordered* July 9, 2026

Wendy Cocchia
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, effective February 18, 2026, the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, is amended as set out in the attached Appendix.

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: *Budget Measures Implementation Act, 2026*, S.B.C. 2026, c. 5, s. 103; *Provincial Sales Tax Act*, S.B.C. 2012, c. 35, ss. 236 and 241

Other: OIC 130/2013

R10952137

APPENDIX

1 ***Section 26 of the Provincial Sales Tax Exemption and Refund Regulation, B.C. Reg. 97/2013, is amended***

(a) by adding the following subsection:

(1.1) A purchaser who purchases tangible personal property at a sale in British Columbia is exempt from tax imposed under Part 3 of the Act if

(a) the purchaser purchased the tangible personal property for a business use,

(b) the tangible personal property is to be shipped by the purchaser for delivery outside British Columbia, and

(c) no use is to be made of the tangible personal property while the tangible personal property is in British Columbia other than storage of the tangible personal property.***,***

(b) in subsection (2) by striking out "Subsection (1) of this section is prescribed***" and substituting "***Subsections (1) and (1.1) of this section are prescribed***", and***

(c) by adding the following subsection:

(3) For the purposes of section 145 (1.1) (a) *[evidence required to claim certain exemptions in relation to tangible personal property or software]* of the Act, in relation to a purchaser who alleges that the tangible personal property is exempt under subsection (1.1) of this section, the collector is required to obtain a declaration, in a form specified by the director, that the tangible personal property is for a business use.