

Changes to Legislation Administered by the Ministry of Small Business and Revenue

On February 19, 2008, the Minister of Finance announced changes to the taxation legislation administered by the Ministry of Small Business and Revenue. This bulletin provides a summary of the consumer tax and property tax changes. For detailed information on these changes, please see our budget website at www.sbr.gov.bc.ca/msbr/budget/budget.htm

For information on changes to legislation administered by the Income Taxation Branch, please see the [ITB Budget Bulletin](#), also available on our website.

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Consumer Taxes

Carbon Tax

The government announced that it intends to introduce legislation to impose a broadly-based carbon tax on fossil fuels purchased or used in British Columbia, such as gasoline, diesel, natural gas, heating fuel, propane and coal. The carbon tax is also intended to apply to tires when used as fuel.

It is intended that the proposed carbon tax will be revenue neutral. Revenue neutral means the revenue from the carbon tax will be returned to taxpayers through reductions in other provincial taxes.

The government's commitment to be revenue neutral in 2008/09 will be achieved through the following tax measures:

- introduction of a new ongoing low-income Climate Action Tax Credit to help low-income individuals and families with the carbon taxes they pay,
- a 2% cut to the two lowest provincial personal income tax rates in 2008, and a 5% cut by 2009,
- a reduction in the general corporate income tax rate from 12% to 11%, effective July 1, 2008, and
- a reduction in the small business corporate income tax rate from 4.5% to 3.5%, effective July 1, 2008.

In addition to the tax measures outlined above, the government has announced that it will also make a one-time climate action dividend payment of \$100 for each British Columbian who was resident in the province on December 31, 2007. The payment is intended to help British Columbians make lifestyle changes to reduce the cost of fossil fuels. Most British Columbians will receive their one-time payment in June 2008.

For more information on the tax measures or the one-time payment, please see the Ministry of Finance Budget Website at www.bcbudget.gov.bc.ca/2008

PST Review

Over the past two years, the Ministry of Small Business and Revenue undertook a review of the social service tax, also called the provincial sales tax (PST), to develop revenue neutral options to simplify, streamline and enhance the fairness of the tax. Small business, industry and citizens were invited to make submissions

in person at consultation meetings held in various regions of the province or to send in written submissions. Results from the first phase of this review were announced in the 2007 Provincial Budget.

The ministry conducted further reviews, focusing on specific issues that arose during the 2007 consultation process. Changes in the 2008 Provincial Budget that result from the PST Review are described below. These changes simplify and clarify the tax for businesses across British Columbia. For more information on the PST Review process, please see our website at www.sbr.gov.bc.ca/pstreview/

Bona fide farmers and aquaculturists – all-terrain vehicles

Effective February 20, 2008, *bona fide* farmers and aquaculturists may purchase or lease qualifying all-terrain vehicles (ATVs) exempt from PST if they are acquired and used solely for a farm or aquaculture purpose. To qualify, ATVs must:

- be designed primarily for use off highway,
- only be eligible for licensed highway use as an ATV used primarily for farming under the *Motor Vehicle Act* Regulations,
- have an engine displacement of 200cc or greater, and
- be equipped at the time of sale with a carrying rack, platform or cargo box.

For more information, please see [Bulletin SST 023](#), *Bona Fide Farmers* and [Bulletin SST 050](#), *Bona Fide Aquaculturists*.

Coloured fuel used in farm vehicles

Effective February 20, 2008, all vehicles licensed as farm vehicles under the *Commercial Transport Act* are authorized to use coloured fuel while operating on a highway for a farm purpose.

Previously, use of coloured fuel on a highway was restricted to family farm trucks when used for a farm purpose. This change ensures coloured fuel may be used in all farm vehicles regardless of the farm's business structure. The Family Farm Truck Emblem program is eliminated. For more information, please see the [Notice to Farmers and Aquaculturists](#).

Work-related safety equipment

Effective February 20, 2008, all work-related safety equipment and protective clothing designed to be worn by or attached to a worker is exempt from PST if it meets provincial work safety legislation and is:

- purchased by an employer for use by their employees in the course of employment, or

- purchased by a self-employed person for their own use in the course of self-employment, or
- purchased by a school board or similar authority for use in instructing students.

All workers may continue to purchase safety eyewear, footwear, head protection, hearing protection and gloves exempt from PST. In addition, the exemption for gloves is clarified and expanded to include any gloves with built-in safety features, such as reinforced thumbs, cuffs or palms, that protect the wearer from physical injury.

General safety items, such as first-aid kits, child restraint car seats, portable fire extinguishers and life jackets continue to be exempt from PST for everyone.

For more information, please see our Safety Equipment and Protective Clothing website at www.sbr.gov.bc.ca/industry_specific/safety/safety.htm

Contracts to improve real property

Effective with contracts entered into on, or after, October 1, 2008, the contractor is responsible for paying PST on any materials used in the completion of a contract to improve real property, unless the contract explicitly states that the customer pays the PST.

If a customer is exempt on the purchase of certain materials, the contractor may purchase those same materials without paying PST.

This change removes uncertainty by providing clear guidelines on the application of PST to real property contracts, and allows businesses to determine the type of contract they wish to establish with their customer.

The October 2008 effective date ensures contractors have sufficient time to become familiar with the new application and to make any adjustments required to their business processes. For more information, please see the [Notice to Real Property Contractors](#).

Special registration number introduced

Effective April 1, 2008, eligible businesses may enter into a **voluntary** agreement with the ministry for a Special Registration Number (SRN). The SRN replaces the need to complete a *Certificate of Exemption* to purchase production machinery and equipment (PM&E) exempt from PST or the need to apply for a refund of PST paid

on items purchased in the province and subsequently shipped out of province for use. The business self-assesses the PST payable on any items subsequently used for a taxable purpose.

The SRN reduces the administrative cost to businesses that regularly use a *Certificate of Exemption* to purchase PM&E or regularly apply for refunds of PST paid on items shipped out of British Columbia before use. For more information and the SRN eligibility criteria, please see [Bulletin SST 010](#), *Special Registration Number*.

Trusts and amalgamations

A new bulletin is available that outlines the application of PST to transactions involving trusts and the amalgamation of companies or organizations. The bulletin includes information on transfers of assets to new corporations where an individual gifts shares of that corporation to his or her family or spousal trust. For more information, please see [Bulletin SST 093](#), *Trusts*.

Partnerships

A new bulletin is available that outlines the application of PST to transactions involving partnerships. For more information, please see [Bulletin SST 096](#), *Partnerships*.

Definition of a well site

Effective February 20, 2008, the production machinery and equipment (PM&E) exemption term “well head” is replaced with “well site”.

For the purpose of the PM&E exemption, a well site is the area identified when the application for approval for drilling is submitted to the Oil and Gas Commission. The well site is identified by a survey map or similar description provided by the well site operator. If the area in which drilling occurs varies from the area identified during application, the well site is the revised area as identified to the Oil and Gas Commission. This change aligns the exemption with industry practices.

Provincial Sales Tax

Charity-funded purchases of medical equipment

Retroactive to February 21, 2007, the definition of charity funds includes bingo affiliation grants provided under the authority of the *Gaming Control Act*.

Registered charities or eligible hospital auxiliaries may claim a refund of PST paid

on purchases of medical equipment made with bingo affiliation grant funds on, or after, February 21, 2007. For more information, please see [Bulletin SST 004](#), *Refunds on Charity-Funded Purchases of Medical Equipment*.

Gifts given by charities in exchange for a donation

Effective February 20, 2008, registered charities are not required to collect PST on items of nominal value, such as ribbons, key chains or pins, provided as gifts in exchange for a donation. For more information, please see [Bulletin SST 047](#), *Clubs, Thrift Stores, Societies and Charities*.

Energy efficient residential gas-fired water heaters

Effective February 20, 2008, residential gas-fired water heaters with an energy factor of 0.80 or greater are exempt from PST when purchased or leased for residential use. This includes qualifying gas-fired storage water heaters and gas-fired instantaneous water heaters. The exemption expires December 31, 2009. For more information, please see [Bulletin SST 011](#), *Exemption for Material and Equipment Used to Conserve Energy*.

ENERGY STAR® Qualified residential refrigerators, freezers and clothes washers

Effective February 20, 2008, residential refrigerators, freezers and clothes washers listed as ENERGY STAR® Qualified by the Office of Energy Efficiency, Natural Resources Canada are exempt from PST when purchased or leased for residential use. The exemption expires March 31, 2010. For more information, please see [Bulletin SST 011](#), *Exemption for Material and Equipment Used to Conserve Energy*.

Insulation to prevent heat transfer – hot water tanks, water pipes and ductwork

Effective February 20, 2008, insulation designed to prevent heat transfer to, or from, hot water tanks, hot or cold water pipes, and ductwork is exempt from PST. For example, insulation blankets for hot water tanks, pre-formed insulation sleeves for hot or cold water pipes, and insulation wrap for air ducts are exempt when used to prevent heat transfer. This exemption does not apply to tape or sealants. For more information, please see [Bulletin SST 011](#), *Exemption for Material and Equipment Used to Conserve Energy*.

Biodiesel used for residential or commercial purposes

Effective February 20, 2008, biodiesel fuel used for non-motor fuel purposes is exempt from PST. This includes biodiesel fuel used for residential or commercial purposes. The exemption includes the biodiesel portion of any blend of biodiesel fuel and fuel oil, as well as pure biodiesel (B100) fuel.

Coal and coke except for residential use

Effective February 20, 2008, PST is payable on coal and coke except when purchased for use in a residential dwelling. This levels the playing field with other cleaner sources of energy, such as natural gas, fuel oil and electricity that are exempt only when purchased for residential use.

A transitional refund of PST paid is available in some situations where coal or coke was purchased under a fixed-price contract for non-residential purposes. To qualify for the refund, the purchase must meet **all** of the following:

- the coal or coke was purchased under a written fixed-price contract that cannot be adjusted to account for the PST,
- the fixed-price contract was entered into prior to February 20, 2008, and
- the coal or coke is delivered before February 20, 2009.

New fuel efficient vehicles

Effective February 20, 2008, new gasoline or diesel powered vehicles that meet the fuel efficiency requirements of the provincial program **and** qualify for a rebate under the federal government's ecoAUTO program will receive a PST reduction equal to the amount of the federal rebate. Flex fuel vehicles that meet the provincial program's fuel efficiency requirements are treated the same as gasoline or diesel powered vehicles and also qualify for the PST reduction. The provincial program does not apply to hybrid electric vehicles. These vehicles continue to be eligible for a PST reduction as an alternative fuel vehicle.

For more information, including which 2008 model vehicles qualify, their fuel efficiency ratings and the amount of the PST reduction, please see the [*Notice to Motor Vehicle Dealers: PST Reduction for Qualifying Fuel Efficient Vehicles*](#).

Electric bicycles and tricycles

Effective February 20, 2008, the following are exempt from PST if they meet certain conditions:

- non-motorized adult-sized tricycles,
- electric power-assisted bicycles and tricycles, and
- kits for converting non-motorized bicycles and tricycles to electric power-assisted cycles.

Previously, only non-motorized two-wheeled bicycles were exempt from PST. For more information and the qualifying criteria, please see [*Bulletin SST 001, Bicycles and Tricycles*](#).

Electric motorcycles and scooters

Effective February 20, 2008, purchases or leases of new two-wheeled vehicles that run exclusively on electricity, such as electric motorcycles and scooters, are eligible for a PST reduction of 50% of the PST payable to a maximum of \$1,000. The exemption expires April 1, 2011. For more information, please see [Bulletin SST 085](#), *Alternative Fuel Vehicles and Alternative Motor Fuel Tax Concessions*.

Hydrogen fuel-cell buses

Effective February 20, 2008, purchases and leases of hydrogen fuel-cell buses are eligible for a PST reduction of 50% of the PST payable to a maximum of \$10,000. For the purposes of the PST reduction, a hydrogen fuel-cell bus is a passenger bus with a seating capacity of 30 or more passengers whose primary source of power is a fuel-cell system that chemically combines hydrogen and oxygen to generate electricity for the bus's electric-drive motors. For more information, please see [Bulletin SST 085](#), *Alternative Fuel Vehicles and Alternative Motor Fuel Tax Concessions*.

Trade-in allowance on motor vehicles purchased outside British Columbia

Effective February 20, 2008, the PST trade-in allowance applies to purchases of motor vehicles from other Canadian jurisdictions for use in British Columbia. Provided the PST on the trade-in vehicle was paid and all the other criteria for trade-ins are met, British Columbians who purchase motor vehicles in other Canadian provinces or territories only pay PST on the difference between the total purchase price and the trade-in value. To qualify, both the trade-in vehicle and the new vehicle must be licensed in British Columbia. For more information, please see [Bulletin SST 042](#), *Motor Vehicle Dealers*.

Passenger vehicle rental tax

Effective April 1, 2008, the passenger vehicle rental tax (PVRT) does not apply to passenger vehicles leased for **eight consecutive hours or less**.

The 2008 Provincial Budget also clarifies that prior to April 1, 2008, the PVRT does not apply to vehicles leased by members of membership-based vehicle sharing organizations or to courtesy vehicles provided by automotive service facilities to their customers.

For more information, please see the [Notice to Lessors of Passenger Vehicles: Passenger Vehicle Rental Tax \(PVRT\)](#).

Emission control devices for diesel vehicles

Effective February 20, 2008, emission control devices for diesel vehicles, including commercial motor vehicles, are exempt from PST provided the device reduces particulate matter emissions from that type and model year of diesel engine by at least:

- 20%, if purchased on or before December 31, 2008, or
- 50%, if purchased between January 1, 2009 and March 31, 2011,

and the exemption only applies if the device has been verified:

- by the California Air Resources Board,
- by the United States Environmental Protection Agency, or
- under the Canadian Environmental Technology Verification Program.

For more information, please see [Bulletin SST 122](#), *Automotive Services and Parts*.

Aerodynamic devices for commercial tractor-trailers

Effective February 20, 2008, the following devices are exempt from PST when purchased for the purpose of increasing the aerodynamics of a commercial tractor-trailer:

- tractor-trailer gap fairings,
- tractor roof fairings,
- trailer side skirts, and
- aerodynamic bumper and tank skirts.

These devices can significantly improve the fuel efficiency of commercial tractor-trailers when operated at highway speed. For more information, please see [Bulletin SST 011](#), *Exemption for Material and Equipment Used to Conserve Energy*.

Samples of prescription dental and optical appliances

Effective February 20, 2008, samples of prescription dental and optical appliances, such as disposable contact lenses, are exempt from PST when provided to dentists, optometrists, opticians or physicians for promotional purposes by appliance suppliers. This exemption parallels the PST exemption for samples of prescription drugs.

Dedicated telecommunications services

Effective February 20, 2008, the application of PST to dedicated telecommunications services in British Columbia is clarified to exclude distances to and from satellites from the formula used to calculate the PST payable. Only

the most direct land distance between originating and receiving transmitters is used to calculate the total distance. For more information, please see [Bulletin SST 107, Telecommunications Industry](#).

Catalysts and direct agents

Effective February 20, 2008, the PST exemption for catalysts and direct agents is expanded as follows:

- catalysts, direct agents and other chemical substances used to produce or modify a reaction that is essential for the processing or manufacture of a product for sale or lease are included in the exemption,
- the reaction produced or modified by catalysts, direct agents and other chemical substances may be physical or chemical, and
- catalysts, direct agents and other chemical substances do not need to come into direct contact with, or be temporarily incorporated into, the material being processed or manufactured.

Some substances remain taxable, such as substances:

- used to maintain, lubricate or prolong the life of machinery,
- added to a tailing or settling pond,
- added to waste removed from the production process, or
- used for testing purposes.

The exemption also does not apply to changes in state effected by a temperature or pressure change. For more information, please see the notice, [Catalysts, Direct Agents and Chemical Substances](#).

Production machinery and equipment (PM&E) exemption for local governments

Effective February 20, 2008, local governments and eligible local government corporations may qualify for an exemption from PST on purchases or leases of PM&E used to generate:

- electricity at a manufacturing site, or
- electricity and heat at a cogeneration plant.

To qualify, local governments and eligible local government corporations must meet the same qualifications as manufacturers for minimum levels of sales or manufactured costs.

Eligible machinery and equipment includes turbines, generators, cogenerating reciprocating engines, heat exchangers and boilers. For more information, please see [Bulletin SST 054](#), *Manufacturers*.

Hotel Room Tax

Increase transfer to Tourism British Columbia

In 1997, legislation was introduced to transfer a portion of the hotel room tax to Tourism British Columbia to provide secure funding for the promotion of tourism in the province. Effective April 1, 2008, this portion is increased from 1.65% to 3% to maintain the funding requirements of a growing tourism industry. There is no change to the hotel room tax rate.

Motor Fuel Tax

Biodiesel and ethanol – alternative motor fuels

Effective February 20, 2008, biodiesel and ethanol are classified as alternative motor fuels for all purposes. Biodiesel and ethanol used as coloured fuel, marine diesel, locomotive fuel, jet fuel or aviation fuel, including the portion used in a fuel blend, are exempt from fuel tax. Previously, biodiesel and ethanol were only exempt from fuel tax when they were used in motor vehicles on a highway.

Rebate program for persons with disabilities

Persons qualifying as having certain physical disabilities are eligible for a refund of fuel tax paid on fuel purchased for use in a motor vehicle. Effective February 20, 2008, the refund is also available to persons certified by a doctor as having a permanent mental disability to the extent that it would be hazardous for the person to use public transportation. For more information and the qualifying criteria, please see [Bulletin MFT 004](#), *Fuel Tax Refund Program for Persons with Disabilities*.

Coloured fuel used in crew crummies

Effective February 20, 2008, crew crummies used in logging and mining operations are authorized to use coloured fuel while transporting company employees, contractors or agents of the company, and employees of the contractors or agents.

Locomotive fuel used in high rail vehicles

Effective February 20, 2008, motor vehicles that also run on railway tracks are authorized to use locomotive fuel while traveling on the rails. Purchasers must self-assess and remit fuel tax at the higher clear fuel tax rate when they use locomotive fuel on a highway.

Victoria regional transit tax

Effective April 1, 2008, the clear gas and clear diesel fuel tax rates are increased from 2.5¢ to 3.5¢ per litre within the Victoria regional transit service area. The tax collected helps fund Victoria regional transit services. For more information, please see [Bulletin MFT 005](#), *Tax Rates on Motor Fuels*.

Property and Property Transfer Taxes

Home Owner Grant

Home owner grant threshold increase

As announced January 11, 2008, effective for the 2008 tax year, the threshold for the phase-out of the home owner grant is increased to \$1,050,000 of assessed value from \$950,000 of assessed value. This change ensures that more than 95% of homeowners may be eligible for the full grant.

For properties valued above the threshold of \$1,050,000, the grant is reduced by \$5 for each \$1,000 of assessed value in excess of the threshold. The basic grant is eliminated for properties assessed at \$1,164,000 and above, and eliminated for those recipients of the additional grant that is available to seniors, certain veterans and some persons with disabilities, whose properties are assessed at \$1,219,000 and above.

Property damaged or destroyed by fire, flood or natural disaster

Effective for the 2008 tax year, a home owner grant or low-income grant supplement is provided for up to two taxation years to eligible homeowners or occupants (which includes those in an eligible apartment, housing unit, land cooperative or multi-dwelling leased parcel) who cease to occupy their principal residence due to property damaged or destroyed by fire, flood or natural disaster.

For more information and the eligibility criteria, please see our website at www.sbr.gov.bc.ca/msbr/budget/property_taxes.htm

Temporarily cease to occupy a residence

Effective for the 2008 tax year, a home owner grant or a low-income grant supplement is provided for up to two taxation years to eligible homeowners or occupants who temporarily cease to occupy their principal residence for reasons such as medical, travel, work or education.

For more information and the eligibility criteria, please see our website at www.sbr.gov.bc.ca/msbr/budget/property_taxes.htm

New construction to accommodate a disability

Effective for the 2008 tax year, eligible homeowners with disabilities, or with a spouse or relative with disabilities, may qualify for the additional home owner grant if the design specifications for a newly constructed principal residence include modifications to accommodate the person with the disability. The value of the changes to the structural features of the home must exceed \$2,000.

Definition of a permanent resident

Effective for the 2008 tax year, a permanent resident is defined as having the same meaning as in the *Immigration and Refugee Protection Act* (Canada). Therefore, to be eligible for the home owner grant or low-income grant supplement, a person must:

- **ordinarily reside** in British Columbia,
- be either a Canadian citizen or a permanent resident, and
- occupy the eligible residence as his or her principal residence.

Spouse or relative of a deceased owner

Effective for the 2008 tax year, the spouse or relative of a deceased homeowner or occupant can claim a home owner grant or a low-income grant supplement in the year of the eligible homeowner or occupant's death *only if* the deceased homeowner or occupant qualified for the grant at the time of death.

Low-income grant supplement – definition of spouse

Effective for the 2008 tax year, the definition of spouse is amended to include persons cohabiting and living in a marriage-like relationship for at least two years before either person files an application for a low-income grant supplement.

Low-income grant supplement – shared-income partner

Effective for the 2008 tax year, the term "shared-income partner" replaces "shared-income spouse". For the purpose of determining eligibility for the low-income grant supplement, a shared-income partner is the applicant's spouse whose income is considered when calculating the applicant's adjusted net income.

The shared-income partner must be the applicant's spouse (including persons cohabiting and living in a marriage-like relationship) at the time the applicant applies for the low-income grant supplement, and must have been the applicant's spouse at some time during the tax year that the low-income grant supplement is claimed. The supplement may be claimed retroactively.

Property Transfer Tax

First Time Home Buyers' threshold increase

Effective February 20, 2008, the fair market value threshold for eligible residential property under the First Time Home Buyers' Program is increased. The new threshold is \$425,000, which is increased from \$375,000. A proportional exemption is provided for eligible residences that have a fair market value of up to \$25,000 above the new threshold.

First Time Home Buyers' financing requirements

Effective February 20, 2008, the financing requirements to qualify for the First Time Home Buyers' Program are eliminated. This means that if a property is purchased on, or after, February 20, 2008, the purchaser is no longer required to meet any financing requirements to qualify for the program.

If a property was purchased before February 20, 2008, the purchaser must meet the financing requirements that were in place when he or she purchased the property. However, effective February 20, 2008, **all** purchasers (including persons who purchased their property before February 20, 2008) are free to pay down any amount owing on their mortgage and remain eligible for the exemption. For more information, please see [Bulletin PTT 004](#), *First Time Home Buyers' Program*.

Rural Property Tax

Provincial rural property tax rates

A single provincial rural residential tax rate applies province wide. For the 2008 tax year, the average residential provincial rural area tax will increase by the 2007 provincial rate of inflation. Non-residential provincial rural tax rates are set so that the change in total non-residential rural area tax revenue is limited to inflation plus new construction.

Camp properties

Effective for the 2009 tax year, camps that are owned, held in trust for, or occupied by a charity registered under the *Income Tax Act* (Canada) are exempt from rural property tax. This exemption is in response to a Property Assessment Appeal Board decision. Camps that were exempt prior to the Property Assessment Appeal Board decision but that do not qualify under the new exemption will be exempt for the 2008, 2009 and 2010 tax years. This provides owners of those properties time to consult with government regarding eligibility criteria for the exemption or to seek registered charity status to qualify for the exemption.

School Tax

School property tax rates

A separate residential tax rate is set for each school district according to the province's residential school tax rate formula, which has been used since 1991. The formula automatically reduces tax rates as the average property value rises. For 2008, the average residential school property tax payable before the home owner grant will increase by the 2007 provincial rate of inflation.

Residential school property tax rates will be set in April 2008 when revised assessment roll data are available. Non-residential school property tax rates, other than the rate for the major industry property class, are set so that the change in total non-residential school property tax revenue is limited to inflation plus new construction.

Major industrial property school tax rate

Effective for the 2008 tax year, the provincial school tax rate on major industrial property is reduced to reflect the competitive pressures facing British Columbia's export-oriented sectors. Beginning in 2008, the rate will be reduced over two years to equal the business class rate. This provides a tax reduction of \$12 million annually to British Columbia's major industrial properties, including pulp mills, sawmills, ports and mines.



Need more info?

PST / Motor Fuel Tax /

Hotel Room Tax / Carbon Tax

Telephone (Vancouver): 604 660-4524

Toll free in Canada: 1 877 388-4440

E-mail: CTBTaxQuestions@gov.bc.ca

Home Owner Grant /

School Tax / Rural Property Tax

Telephone (Victoria): 250 387-0555

Toll free: 1 800 663-7867 to Service BC

E-mail: ruraltax@gov.bc.ca

Income Tax

Telephone (Victoria): 250 387-3332

Toll free: 1 800 663-7867 to Service BC

E-mail: ITBTaxQuestions@gov.bc.ca

Property Transfer Tax

Telephone (Victoria): 250 387-0604

Toll free: 1 800 663-7867 to Service BC

E-mail: PTTENQ@gov.bc.ca

The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation. The relevant Acts and Regulations are on our website at www.gov.bc.ca/sbr

References: Bill 2, *Budget Measures Implementation Act, 2008*