



Provincial Sales Tax Act

DESIGNATED ACCOMMODATION
AREA TAX REGULATION

B.C. Reg. 93/2013

Deposited March 1, 2013 and effective May 1, 2013
Last amended January 1, 2020 by B.C. Reg. 275/2019

Consolidated Regulations of British Columbia

This is an unofficial consolidation.

B.C. Reg. 93/2013 (O.C. 127/2013), deposited March 1, 2013 and effective May 1, 2013, is made under the *Provincial Sales Tax Act*, S.B.C. 2012, c. 35, s. 240.

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This consolidation includes any amendments deposited and in force as of the currency date at the bottom of each page. See the end of this regulation for any amendments deposited but not in force as of the currency date. Any amendments deposited after the currency date are listed in the B.C. Regulations Bulletins. All amendments to this regulation are listed in the *Index of B.C. Regulations*. Regulations Bulletins and the Index are available online at www.bclaws.ca.

See the User Guide for more information about the *Consolidated Regulations of British Columbia*. The User Guide and the *Consolidated Regulations of British Columbia* are available online at www.bclaws.ca.

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Provincial Sales Tax Act

**DESIGNATED ACCOMMODATION AREA
TAX REGULATION
B.C. Reg. 93/2013**

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Point in time from January 1 to 31, 2020

Provincial Sales Tax Act

**DESIGNATED ACCOMMODATION AREA
TAX REGULATION
B.C. Reg. 93/2013**

Definition

- 1** In this regulation, “**Act**” means the *Provincial Sales Tax Act*.

Designated accommodation areas

- 2** (1) The area of a municipality set out in column 1 of the table in Schedule 1 is designated as a designated accommodation area for the purposes of the Act.
- (2) The part of the area of a regional district set out in column 1 of the table in Schedule 2, or the area of the regional district set out in column 1 of that table if no part is specified, is designated as a designated accommodation area for the purposes of the Act.
- (3) The area of British Columbia set out in column 1 of the table in Schedule 2.1 is designated as a designated accommodation area for the purposes of the Act.

[am. B.C. Regs. 195/2013, s. 1; 100/2016, App. 2, s. 1; 89/2017, s. 1.]

Designated recipients

- 3** For the purposes of sections 123 (1), 123.2 (3) and 123.3 (3) of the Act, the municipality, regional district or eligible entity set out in column 2 of the table in Schedule 1, 2 or 2.1 is designated as the designated recipient in relation to the designated accommodation area set out in column 1 of the table.

[am. B.C. Regs. 195/2013, s. 2; 215/2013, App. 2, s. 1; 100/2016, App. 2, s. 2.]

Rate of tax

- 4** For the purposes of section 123 (1) of the Act, in respect of a designated accommodation area set out in column 1 of the table in Schedule 1, 2 or 2.1, the rate of tax that applies to accommodation purchased in the designated accommodation area is the rate set out in column 3 opposite that designated accommodation area.

[en. B.C. Reg. 162/2015, s. 1; am. B.C. Reg. 100/2016, App. 2, s. 2.]

Prescribed purposes

- 5** (1) For the purposes of section 125 (2) of the Act, the following are the prescribed purposes for which a designated recipient designated under section 3 of this regulation, other than The Corporation of the District of Saanich, may spend the money paid to it under section 125 (1) of the Act:
- (a) subject to subsection (1.1), tourism marketing, programs and projects;
 - (b) initiatives respecting affordable housing.
- (1.1) Tourism marketing, programs and projects prescribed by subsection (1) (a) may include, but may not be limited to, sport hosting marketing, programs and projects.

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- (2) For the purposes of section 125 (2) of the Act, Schedule 3 prescribes purposes for which a designated recipient designated under section 3 of this regulation may spend the money paid to the designated recipient under section 125 (1) of the Act and that are in addition to the purposes prescribed by subsection (1) of this section.

[am. B.C. Regs. 215/2013, App. 2, s. 2; 100/2016, App. 1, s. 1; 144/2018, s. 1.]

Prescribed purposes – District of Saanich

- 5.1** For the purposes of section 125 (2) of the Act, the following are the prescribed purposes for which The Corporation of the District of Saanich may spend the money paid to it under section 125 (1) of the Act:

- (a) destination marketing and tourism promotion, under the auspices of the Sales and Marketing Committee administered by Tourism Victoria;
- (b) initiatives respecting affordable housing.

[en. B.C. Reg. 144/2018, s. 2.]

Repeals

- 6** The table in Schedule 1, 2 or 2.1 is amended by repealing an item in the table effective on the date set out in column 4 of the table for the item.

[am. B.C. Regs. 195/2013, s. 3; 162/2015, s. 2; 100/2016, App. 2, s. 2.]

SCHEDULE 1

[en. B.C. Reg. 275/2016, App. 3; am. B.C. Regs. 41/2017, App. 1, s. 1 and App. 2; 275/2016, App. 4, s. 1; 41/2017, App. 3; 89/2017, ss. 2 and 3; 181/2017, App. 1 and App. 2, ss. 1 and 2; 5/2018, App. 1; 53/2018, App. 1; 91/2018, Apps. 1 and 2; 195/2018; 225/2018; 226/2018, s. 1; 102/2019, App. 1; 139/2019, App. 1; 236/2019, s. 1; 275/2019, App. 1, s. 1.]

(sections 2, 3, 4 and 6)

Item	Column 1 Designated Accommodation Area	Column 2 Designated Recipient	Column 3 Rate of Tax	Column 4 Repeal Date
1	City of Abbotsford	City of Abbotsford	3%	May 1, 2023
2	City of Burnaby	City of Burnaby	2%	June 1, 2024
3	City of Campbell River	City of Campbell River	3%	March 1, 2022
4	Repealed. [B.C. Reg. 275/2019, App. 1, s. 1.]			
5	City of Chilliwack	City of Chilliwack	3%	January 1, 2022
6	City of Courtenay	Comox Valley Economic Development Society	2%	March 1, 2023
6.1	City of Cranbrook	Cranbrook & Region Tourism Society	3%	January 1, 2023
7	City of Kamloops	City of Kamloops	3%	July 1, 2022
8	City of Kelowna	City of Kelowna	3%	July 1, 2022
9	City of Kimberley	City of Kimberley	2%	April 1, 2022
10	City of Langford	City of Langford	2%	November 1, 2023

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Item	Column 1 Designated Accommodation Area	Column 2 Designated Recipient	Column 3 Rate of Tax	Column 4 Repeal Date
11	City of Langley	City of Langley	2%	November 1, 2022
12	City of Nanaimo	City of Nanaimo	3%	January 1, 2025
13	City of North Vancouver and District of North Vancouver	Vancouver's North Shore Tourism Association	2%	February 1, 2022
14	City of Penticton	The Corporation of the City of Penticton	2%	July 1, 2022
15	City of Prince George	City of Prince George	3%	July 1, 2022
16	City of Prince Rupert	City of Prince Rupert	2%	
17	City of Revelstoke	City of Revelstoke	2%	May 1, 2023
18	City of Richmond	City of Richmond	3%	July 1, 2022
19	City of Rossland	Tourism Rossland Society	3%	November 1, 2021
19.1	City of Salmon Arm	City of Salmon Arm	2%	June 1, 2022
20	Repealed. [B.C. Reg. 93/2013, s. 6.]			
21	City of Vancouver	Greater Vancouver Convention and Visitors Bureau, also known as Tourism Vancouver	3%	
22	City of Vernon	The Corporation of the City of Vernon	3%	January 1, 2023
23	City of Victoria	Greater Victoria Visitors and Convention Bureau, also known as Tourism Victoria	3%	January 1, 2022
24	District of Oak Bay	The Corporation of the District of Oak Bay	2%	
25	District of Port Hardy	District of Port Hardy	3%	July 1, 2022
26	District of Saanich	The Corporation of the District of Saanich	2%	
27	District of Squamish	District of Squamish	3%	November 1, 2023
28	District of Tofino	District of Tofino	3%	June 1, 2022
29	District of Ucluelet	District of Ucluelet	2%	June 1, 2023
30	District of Wells	District of Wells	2%	June 1, 2019
31	Resort Municipality of Whistler	Resort Municipality of Whistler	3%	
32	Sun Peaks Mountain Resort Municipality	Sun Peaks Mountain Resort Association	3%	November 1, 2021

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Item	Column 1 Designated Accommodation Area	Column 2 Designated Recipient	Column 3 Rate of Tax	Column 4 Repeal Date
33	Town of Osoyoos	Destination Osoyoos Development Society	3%	September 1, 2024
34	Town of Port McNeill	Town of Port McNeill	2%	January 1, 2025
35	Town of Smithers	Town of Smithers	3%	
36	Township of Langley	The Corporation of the Township of Langley	2%	November 1, 2022
37	Village of Alert Bay	The Corporation of the Village of Alert Bay	2%	January 1, 2025
38	Village of Harrison Hot Springs	Village of Harrison Hot Springs	3%	January 1, 2022
39	Village of Valemount	Village of Valemount	2%	August 1, 2022

SCHEDULE 2

[en. B.C. Reg. 215/2013, App. 2, s. 4; am. B.C. Regs. 6/2014; 64/2014; 198/2014; 260/2014, s. 2; 20/2015, s. 2; 162/2015, s. 4; 220/2016, App. 1, s. 2; 275/2016, App. 2, ss. 2 and 3; 89/2017, ss. 4 to 6; 5/2018, App. 2; 53/2018, App. 2; 91/2018, App. 3; 250/2018; 88/2019; 102/2019, App. 2; 139/2019, App. 2; 236/2019, s. 2; 275/2019, App. 1, s. 2.]

(sections 2, 3, 4 and 6)

Item	Column 1 Designated Accommodation Area	Column 2 Designated Recipient	Column 3 Rate of Tax	Column 4 Repeal Date
1	that part of the Regional District of Central Kootenay consisting of the City of Nelson, the Village of Kaslo and Electoral Areas D, E and F	Nelson Kootenay Lake Tourism Society	2%	March 1, 2020
2	that part of the Columbia Shuswap Regional District consisting of the Town of Golden and Electoral Area A not including Yoho National Park	Tourism Golden Association	2%	July 1, 2022
3	that part of the Comox Valley Regional District described in section 3 of this Schedule	Mount Washington Resort Association	3%	January 1, 2025

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Item	Column 1 Designated Accommodation Area	Column 2 Designated Recipient	Column 3 Rate of Tax	Column 4 Repeal Date
4	that part of the Regional District of East Kootenay consisting of the City of Fernie and the portion of Electoral Area A described in section 2.1 of this Schedule	Tourism Fernie Society	3%	January 1, 2025
5	that part of the Regional District of East Kootenay consisting of the District of Invermere and that part of the area of the Regional District of East Kootenay described in section 2 of this Schedule	Regional District of East Kootenay	2%	February 1, 2024
6	that part of the Regional District of East Kootenay consisting of the Village of Radium Hot Springs and those parts of the area of the Regional District of East Kootenay described in section 2.2 of this Schedule	Regional District of East Kootenay	2%	August 1, 2022
7	that part of the Thompson-Nicola Regional District consisting of the District of Barriere and Electoral Areas O and P	Lower North Thompson Tourism Society	2%	February 1, 2020
8	that part of the Regional District of Kootenay Boundary Electoral Area E described in section 1 of this Schedule	Tourism Big White Society	3%	July 1, 2023

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Item	Column 1 Designated Accommodation Area	Column 2 Designated Recipient	Column 3 Rate of Tax	Column 4 Repeal Date
9	that part of the Regional District of Mount Waddington consisting of the Village of Port Alice and Electoral Areas A, B, C and D	Regional District of Mount Waddington	2%	January 1, 2025
10	that part of the Regional District of Nanaimo consisting of the City of Parksville, the Town of Qualicum Beach and Electoral Areas E, F, G and H	Parksville Qualicum Beach Tourism Association	2%	May 1, 2024
11	that part of the Thompson-Nicola Regional District consisting of the District of Clearwater and Electoral Area A	Tourism Wells Gray Association	2%	November 1, 2021
12	Cowichan Valley Regional District	Cowichan Valley Regional District	2%	July 1, 2022
13	the area consisting of the following: (a) Cariboo Regional District, including the District of 100 Mile House and the City of Williams Lake, but not including the City of Quesnel or the District of Wells; (b) Central Coast Regional District;	Cariboo Chilcotin Coast Tourism Marketing Association	3%	May 1, 2023

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Item	Column 1 Designated Accommodation Area	Column 2 Designated Recipient	Column 3 Rate of Tax	Column 4 Repeal Date
	<p>(c) that part of the Fraser-Fort George Regional District consisting of Electoral Area E;</p> <p>(d) that part of the Kitimat-Stikine Regional District consisting of the Kitasoo 1 Indian Reserve;</p> <p>(e) that part of the Squamish-Lillooet Regional District consisting of the District of Lillooet and Electoral Areas A and B;</p> <p>(f) that part of the Regional District of Thompson-Nicola consisting of the Village of Clinton and Electoral Area E</p>			
14	that part of the Regional District of Kootenay Boundary consisting of Electoral Areas C, D and E, the City of Grand Forks, the City of Greenwood and the Village of Midway, but not including the Big White Ski Resort described in section 1 of this Schedule	Regional District of Kootenay Boundary	2%	July 1, 2023

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Item	Column 1 Designated Accommodation Area	Column 2 Designated Recipient	Column 3 Rate of Tax	Column 4 Repeal Date
15	that part of the Regional District of Central Kootenay consisting of the Villages of Nakusp, New Denver, Silverton, Slocan and Electoral Areas H and K	Arrow Slocan Tourism Association	2%	March 1, 2024
16	that part of the Capital Regional District consisting of Electoral Areas F and G	Southern Gulf Islands Tourism Partnership Society	2%	September 1, 2024
17	that part of the Fraser Valley Regional District consisting of the District of Hope and Electoral Areas A, B and D and that part of the Regional District of Okanagan-Similkameen described in section 4 of this Schedule	Hope Business and Development Society	2%	October 1, 2024
18	that part of the Regional District of Central Kootenay consisting of the City of Castlegar and Electoral Areas I and J	Castlegar and District Chamber of Commerce	2%	January 1, 2025

**Regional District of Kootenay Boundary –
Big White Ski Resort controlled recreation area**

- 1** For the purposes of the table in this Schedule, that part of the area of the Regional District of Kootenay Boundary Electoral Area E is the area within the following described boundaries:

Commencing at a point on the east side of the Big White Road right of way that is located 5 862 m, more or less, on a bearing of 312°33'31" from the northwest corner of DL 4109s, SDYD;
thence southerly along the east side of the Big White Road right of way to a point located 2 885 m, more or less, on a bearing of 265°46'26" from the northwest corner of DL 4109s, SDYD;
thence southwesterly along the Pit Road right of way to a point located 3 355 m, more or less, on a bearing of 259°28'59" from the northwest corner of DL 4109s, SDYD;
thence on a bearing of 180°00'00" a distance of 1 110 m, more or less;
thence on a bearing of 90°00'00" a distance of 7 300 m, more or less;
thence on a bearing of 0°00'00" a distance of 4 000 m, more or less;
thence on a bearing of 270°00'00" a distance of 3 000 m, more or less, to the southeast corner of the Big White Mountain Ecological Reserve;

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thence westerly and northerly along the existing southerly boundary of the Big White Mountain Ecological Reserve to a point located 4 225 m, more or less, on a bearing of 326°51'19" from the northwest corner of DL 4109s, SDYD;

thence on a bearing of 279°20'37" a distance of 4 000 m, more or less, to the point of commencement.

Regional District of East Kootenay – Panorama Mountain Resort area

- 2** For the purposes of the table in this Schedule, that part of the area of the Regional District of East Kootenay is the area within the following described boundaries:

Commencing at the intersection of 50°27'53.49" north latitude and 116°13'8.166" west longitude;
 thence southerly to the intersection of 50°26'3.37" north latitude and 116°13'9.67" west longitude;
 thence westerly to the intersection of 50°26'4.105" north latitude and 116°15'25.62" west longitude;
 thence northerly to the intersection of 50°27'54.22" north latitude and 116°15'24.20" west longitude;
 thence easterly to the intersection of 50°27'53.68" north latitude and 116°14'52.19" west longitude;
 thence northerly to the intersection of 50°28'6.75" north latitude and 116°14'52.16" west longitude;
 thence easterly to the intersection of 50°28'6.73" north latitude and 116°14'9.21" west longitude;
 thence southerly to the intersection of 50°27'53.47" north latitude and 116°14'9.12" west longitude;
 thence easterly to the point of commencement.

Regional District of East Kootenay – Fernie Area

- 2.1** For the purposes of the table in this Schedule, the portion of area of the Regional District of East Kootenay consisting of Electoral Area A is the area within the following described boundaries:

Commencing at the intersection of 49°31'54.7" north latitude and 115°1'52.1" west longitude;
 thence southwesterly to the intersection of 49°31'52.2" north latitude and 115°1'53.8" west longitude;
 thence southeasterly to the intersection of 49°31'48.1" north latitude and 115°1'52.5" west longitude;
 thence southwesterly to the intersection of 49°31'42.0" north latitude and 115°1'59.2" west longitude;
 thence easterly to the intersection of 49°31'42.0" north latitude and 115°1'57.4" west longitude;
 thence southwesterly to the intersection of 49°31'40.3" north latitude and 115°1'58.4" west longitude;
 thence southeasterly to the intersection of 49°31'27.6" north latitude and 115°1'53.7" west longitude;
 thence southwesterly to the intersection of 49°30'56.9" north latitude and 115°2'28.7" west longitude;
 thence southwesterly to the intersection of 49°30'46.5" north latitude and 115°2'5.9" west longitude;
 thence southwesterly to the intersection of 49°28'58.8" north latitude and 115°2'6.3" west longitude;
 thence northeasterly to the intersection of 49°28'58.9" north latitude and 115°3'50.5" west longitude;
 thence southwesterly to the intersection of 49°28'54.8" north latitude and 115°3'52.2" west longitude;
 thence southwesterly to the intersection of 49°28'49.2" north latitude and 115°3'53.3" west longitude;
 thence southwesterly to the intersection of 49°28'39.7" north latitude and 115°3'58.3" west longitude;
 thence northeasterly to the intersection of 49°28'40.5" north latitude and 115°3'55.2" west longitude;
 thence southeasterly to the intersection of 49°28'35.2" north latitude and 115°3'52.1" west longitude;
 thence northeasterly to the intersection of 49°28'37.1" north latitude and 115°3'44.3" west longitude;
 thence southeasterly to the intersection of 49°27'42.5" north latitude and 115°3'12.2" west longitude;
 thence southwesterly to the intersection of 49°27'21.6" north latitude and 115°3'5.2" west longitude;
 thence southeasterly to the intersection of 49°26'28.5" north latitude and 115°2'44.0" west longitude;
 thence southeasterly to the intersection of 49°26'12.2" north latitude and 115°2'36.5" west longitude;
 thence northeasterly to the intersection of 49°26'2.8" north latitude and 115°2'30.5" west longitude;
 thence southeasterly to the intersection of 49°25'56.6" north latitude and 115°2'25.1" west longitude;
 thence southwesterly to the intersection of 49°25'33.2" north latitude and 115°2'8.7" west longitude;
 thence southeasterly to the intersection of 49°25'25.7" north latitude and 115°1'57.0" west longitude;
 thence southeasterly to the intersection of 49°25'19.5" north latitude and 115°1'48.7" west longitude;
 thence southeasterly to the intersection of 49°25'11.5" north latitude and 115°1'35.9" west longitude;
 thence southeasterly to the intersection of 49°25'0.9" north latitude and 115°1'28.6" west longitude;
 thence southeasterly to the intersection of 49°24'55.5" north latitude and 115°1'27.5" west longitude;
 thence southwesterly to the intersection of 49°24'0.7" north latitude and 115°3'56.1" west longitude;
 thence northwesterly to the intersection of 49°27'8.6" north latitude and 115°7'46.8" west longitude;
 thence northeasterly to the intersection of 49°28'1.1" north latitude and 115°7'44.7" west longitude;
 thence northwesterly to the intersection of 49°28'5.1" north latitude and 115°7'59.4" west longitude;
 thence southwesterly to the intersection of 49°28'5.6" north latitude and 115°8'10.3" west longitude;
 thence northwesterly to the intersection of 49°28'10.3" north latitude and 115°8'27.8" west longitude;
 thence northwesterly to the intersection of 49°28'12.2" north latitude and 115°8'31.1" west longitude;
 thence northwesterly to the intersection of 49°28'13.3" north latitude and 115°8'40.1" west longitude;

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thence northwesterly to the intersection of 49°28'16.9" north latitude and 115°8'49.8" west longitude;
 thence northwesterly to the intersection of 49°28'22.3" north latitude and 115°8'54.7" west longitude;
 thence northwesterly to the intersection of 49°28'30.9" north latitude and 115°9'0.7" west longitude;
 thence northwesterly to the intersection of 49°28'35.3" north latitude and 115°9'5.8" west longitude;
 thence northwesterly to the intersection of 49°28'36.6" north latitude and 115°9'22.5" west longitude;
 thence westerly to the intersection of 49°28'36.6" north latitude and 115°9'33.1" west longitude;
 thence northwesterly to the intersection of 49°28'40.0" north latitude and 115°9'44.4" west longitude;
 thence northwesterly to the intersection of 49°28'45.4" north latitude and 115°9'58.9" west longitude;
 thence northwesterly to the intersection of 49°28'47.8" north latitude and 115°10'2.8" west longitude;
 thence northwesterly to the intersection of 49°28'51.4" north latitude and 115°10'5.5" west longitude;
 thence northwesterly to the intersection of 49°28'55.6" north latitude and 115°10'9.9" west longitude;
 thence northwesterly to the intersection of 49°28'57.2" north latitude and 115°10'14.4" west longitude;
 thence northwesterly to the intersection of 49°28'57.9" north latitude and 115°10'20.4" west longitude;
 thence southwesterly to the intersection of 49°28'56.6" north latitude and 115°10'30.6" west longitude;
 thence southwesterly to the intersection of 49°28'55.1" north latitude and 115°10'40.5" west longitude;
 thence southwesterly to the intersection of 49°28'52.6" north latitude and 115°10'47.2" west longitude;
 thence northwesterly to the intersection of 49°28'52.8" north latitude and 115°10'48.9" west longitude;
 thence northwesterly to the intersection of 49°28'54.5" north latitude and 115°10'52.4" west longitude;
 thence northwesterly to the intersection of 49°28'55.9" north latitude and 115°10'57.9" west longitude;
 thence northwesterly to the intersection of 49°28'58.5" north latitude and 115°11'10.7" west longitude;
 thence northwesterly to the intersection of 49°29'3.7" north latitude and 115°11'26.2" west longitude;
 thence northwesterly to the intersection of 49°29'8.0" north latitude and 115°11'37.7" west longitude;
 thence southwesterly to the intersection of 49°29'19.0" north latitude and 115°11'59.1" west longitude;
 thence northwesterly to the intersection of 49°29'19.5" north latitude and 115°12'5.4" west longitude;
 thence northeasterly to the intersection of 49°29'30.1" north latitude and 115°12'4.9" west longitude;
 thence northwesterly to the intersection of 49°29'30.2" north latitude and 115°12'50.2" west longitude;
 thence northeasterly to the intersection of 49°31'40.2" north latitude and 115°12'47.7" west longitude;
 thence northeasterly to the intersection of 49°31'40.3" north latitude and 115°8'9.7" west longitude;
 thence northwesterly to the intersection of 49°29'45.3" north latitude and 115°8'11.0" west longitude;
 thence northeasterly to the intersection of 49°29'45.6" north latitude and 115°8'4.7" west longitude;
 thence southeasterly to the intersection of 49°29'44.7" north latitude and 115°5'26.2" west longitude;
 thence northeasterly to the intersection of 49°29'55.3" north latitude and 115°5'25.4" west longitude;
 thence easterly to the intersection of 49°29'55.3" north latitude and 115°5'16.4" west longitude;
 thence northerly to the intersection of 49°30'2.1" north latitude and 115°5'16.4" west longitude;
 thence westerly to the intersection of 49°30'2.1" north latitude and 115°5'6.1" west longitude;
 thence southeasterly to the intersection of 49°30'0.0" north latitude and 115°5'5.9" west longitude;
 thence northeasterly to the intersection of 49°30'1.3" north latitude and 115°5'5.1" west longitude;
 thence easterly to the intersection of 49°30'1.3" north latitude and 115°5'3.0" west longitude;
 thence northerly to the intersection of 49°30'21.5" north latitude and 115°5'3.0" west longitude;
 thence easterly to the intersection of 49°30'21.5" north latitude and 115°4'52.9" west longitude;
 thence northeasterly to the intersection of 49°31'29.4" north latitude and 115°4'52.6" west longitude;
 thence southwesterly to the intersection of 49°31'29.3" north latitude and 115°5'22.8" west longitude;
 thence northerly to the intersection of 49°32'20.9" north latitude and 115°5'22.8" west longitude;
 thence easterly to the intersection of 49°32'20.9" north latitude and 115°4'10.4" west longitude;
 thence southwesterly to the intersection of 49°31'42.2" north latitude and 115°4'10.5" west longitude;
 thence southeasterly to the intersection of 49°31'42.1" north latitude and 115°3'10.9" west longitude;
 thence northeasterly to the intersection of 49°31'55.8" north latitude and 115°3'10.8" west longitude;
 thence westerly to the intersection of 49°31'55.8" north latitude and 115°3'11.3" west longitude;
 thence northwesterly to the intersection of 49°32'8.7" north latitude and 115°3'11.8" west longitude;
 thence easterly to the intersection of 49°32'8.7" north latitude and 115°3'10.7" west longitude;
 thence southeasterly to the intersection of 49°32'32.5" north latitude and 115°3'10.3" west longitude;
 thence easterly to the intersection of 49°32'32.5" north latitude and 115°2'29.9" west longitude;
 thence northeasterly to the intersection of 49°33'11.3" north latitude and 115°2'27.7" west longitude;
 thence northeasterly to the intersection of 49°33'11.6" north latitude and 115°0'27.4" west longitude;
 thence southeasterly to the intersection of 49°32'53.3" north latitude and 115°0'27.0" west longitude;
 thence southwesterly to the intersection of 49°32'48.9" north latitude and 115°0'39.0" west longitude;
 thence southwesterly to the intersection of 49°32'46.4" north latitude and 115°0'50.1" west longitude;
 thence southwesterly to the intersection of 49°32'43.5" north latitude and 115°0'55.3" west longitude;
 thence southwesterly to the intersection of 49°32'41.3" north latitude and 115°1'6.7" west longitude;
 thence southwesterly to the intersection of 49°32'38.8" north latitude and 115°1'14.6" west longitude;
 thence southwesterly to the intersection of 49°32'36.8" north latitude and 115°1'17.1" west longitude;
 thence southwesterly to the intersection of 49°32'34.5" north latitude and 115°1'17.4" west longitude;
 thence southeasterly to the intersection of 49°32'33.0" north latitude and 115°1'16.4" west longitude;
 thence southwesterly to the intersection of 49°32'31.8" north latitude and 115°1'16.6" west longitude;
 thence southeasterly to the intersection of 49°32'28.4" north latitude and 115°1'13.0" west longitude;

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thence southwesterly to the intersection of 49°32'23.6" north latitude and 115°1'13.6" west longitude;
 thence southeasterly to the intersection of 49°32'20.4" north latitude and 115°1'12.7" west longitude;
 thence southwesterly to the intersection of 49°32'17.2" north latitude and 115°1'17.6" west longitude;
 thence southwesterly to the intersection of 49°32'14.1" north latitude and 115°1'20.9" west longitude;
 thence northwesterly to the intersection of 49°32'6.0" north latitude and 115°1'26.5" west longitude;
 thence southwesterly to the intersection of 49°32'2.5" north latitude and 115°1'30.5" west longitude;
 thence southwesterly to the intersection of 49°31'58.7" north latitude and 115°1'37.7" west longitude;
 thence southwesterly to the intersection of 49°31'57.0" north latitude and 115°1'48.4" west longitude;
 thence southwesterly to the point of commencement.

Regional District of East Kootenay – Radium Hot Springs area

- 2.2** For the purposes of the table in this Schedule, the parts of the area of the Regional District of East Kootenay are the areas within the following described boundaries:

Firstly: commencing at the intersection of 50°36'13.7" north latitude and 116°2'0.9" west longitude;
 thence southerly to the intersection of 50°35'48.2" north latitude and 116°2'1.3" west longitude;
 thence westerly to the intersection of 50°35'48.3" north latitude and 116°2'22.2" west longitude;
 thence southerly to the intersection of 50°35'34.8" north latitude and 116°2'22.8" west longitude;
 thence westerly to the intersection of 50°35'35.0" north latitude and 116°3'23.8" west longitude;
 thence northerly to the intersection of 50°35'50.0" north latitude and 116°3'23.7" west longitude;
 thence westerly to the intersection of 50°35'49.8" north latitude and 116°3'55.7" west longitude;
 thence northeasterly to the intersection of 50°35'56.6" north latitude and 116°3'55.1" west longitude;
 thence northwesterly to the intersection of 50°36'6.0" north latitude and 116°3'56.6" west longitude;
 thence northwesterly to the intersection of 50°36'20.8" north latitude and 116°4'0.9" west longitude;
 thence northwesterly to the intersection of 50°36'24.1" north latitude and 116°4'3.6" west longitude;
 thence northwesterly to the intersection of 50°36'26.3" north latitude and 116°4'6.7" west longitude;
 thence northwesterly to the intersection of 50°36'32.9" north latitude and 116°4'20.7" west longitude;
 thence easterly to the intersection of 50°36'32.9" north latitude and 116°4'5.2" west longitude;
 thence northerly to the intersection of 50°36'41.2" north latitude and 116°4'5.8" west longitude;
 thence easterly to the intersection of 50°36'40.4" north latitude and 116°2'41.5" west longitude;
 thence southerly to the intersection of 50°36'14.2" north latitude and 116°2'42.0" west longitude;
 thence easterly to the point of commencement.

Secondly: commencing at the intersection of 50°38'10.8" north latitude and 116°2'28.2" west longitude;
 thence easterly to the intersection of 50°38'10.8" north latitude and 116°2'25.2" west longitude;
 thence southerly to the intersection of 50°38'8.7" north latitude and 116°2'25.3" west longitude;
 thence southeasterly to the intersection of 50°38'7.2" north latitude and 116°2'24.1" west longitude;
 thence southwesterly to the intersection of 50°38'6.4" north latitude and 116°2'26.6" west longitude;
 thence northwesterly to the intersection of 50°38'8.1" north latitude and 116°2'28.3" west longitude;
 thence northerly to the point of commencement.

Comox Valley Regional District – Mount Washington Resort area

- 3** For the purposes of the table in this Schedule, that part of the area of the Comox Valley Regional District is the area within the following described boundaries:

Commencing at the most northerly deflection point in the boundary of Lot 1, Plan VIP71771;
 thence following the perimeter boundary of said Lot 1 on a bearing of 106°54'30" for 385 m, more or less to the intersection with the present natural boundary of McKay Lake;
 thence in a southwesterly direction following the present natural boundary of McKay Lake for 298 m, more or less to the intersection with Lot 1, Plan VIP71771 and Block 1223, Plan VIP43723;
 thence following the perimeter boundary of Lot 1, Plan VIP71771 on a bearing of 213°50'00" for 881 m, more or less;
 thence 151°03'20" for 113 m, more or less;
 thence 114°20'30" for 167 m, more or less;
 thence 66°28'20" for 39 m, more or less;
 thence 142°58'20" for 103 m, more or less;
 thence 190°20'40" for 54 m, more or less to the intersection with Lot 1, Plan VIP32970;
 thence following the perimeter boundary of Lot 1, Plan VIP32970 on a bearing of 130°13'30" for 959 m, more or less, to the intersection with Block 1469, Plan VIP43722;
 thence following the perimeter boundary of Block 1469, Plan VIP43722 on a bearing of 130°13'30" for 161 m, more or less;
 thence 201°32'40" for 1 560 m, more or less;

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thence 79°39'20" for 82 m, more or less;
 thence 106°04'0" for 348 m, more or less;
 thence 146°03'00" for 151 m, more or less;
 thence 169°37'20" for 172 m, more or less;
 thence 314°10'00" for 451 m, more or less;
 thence 278°14'10" for 218 m, more or less;
 thence 248°57'00" for 289 m, more or less to the intersection with Lot 1, Plan VIP32970;
 thence following the perimeter boundary of Lot 1, Plan VIP32970 on a bearing of 239°57'30" for 259 m, more or less, to the intersection with Block 1465, Plan VIP41883;
 thence following the perimeter boundary of Block 1465, Plan VIP41883 on a bearing of 309°00'50" for 228 m, more or less;
 thence 311°43'10" for 200 m, more or less;
 thence 312°29'30" for 130 m, more or less;
 thence 297°40'0" for 165 m, more or less;
 thence 310°47'30" for 453 m, more or less;
 thence 345°13'50" for 84 m, more or less;
 thence 308°48'50" for 156 m, more or less;
 thence 346°15'50" for 63 m, more or less;
 thence 270°00'00" for 26 m, more or less;
 thence 0°00'40" for 223 m, more or less;
 thence 328°04'40" for 12 m, more or less;
 thence 356°56'20" for 82 m, more or less;
 thence 352°14'30" for 21 m, more or less;
 thence 332°48'50" for 47 m, more or less;
 thence 324°50'00" for 39 m, more or less;
 thence 308°32'10" for 64 m, more or less;
 thence 300°35'00" for 59 m, more or less;
 thence 287°23'20" for 61 m, more or less;
 thence 297°28'50" for 90 m, more or less;
 thence 290°56'40" for 30 m, more or less;
 thence 212°18'20" for 27 m, more or less;
 thence 303°49'20" for 16 m, more or less;
 thence 218°41'00" for 19 m, more or less to the intersection with Lot 1, Plan VIP71771;
 thence following the perimeter boundary of Lot 1, Plan VIP71771 on a bearing of 299°53'30" for 51 m, more or less, to the point of intersection with Lot A, Plan VIP80882;
 thence following the perimeter boundary of Lot A, Plan VIP80882 on a bearing of 320°46'50" for 16 m, more or less;
 thence 16°33'40" for 109 m, more or less;
 thence 286°01'10" for 30 m, more or less;
 thence 235°24'00" for 87 m, more or less;
 thence 144°41'20" for 77 m, more or less, to the intersection with Lot A, Plan VIP71655, Lot 1, Plan VIP71771 and Lot A, Plan VIP80882;
 thence following the perimeter boundary of Lot 1, Plan VIP71771 on a bearing of 287°02'50" a distance of 72 m, more or less;
 thence 304°57'10" for 99 m, more or less;
 thence 330°39'30" for 95 m, more or less;
 thence 303°46'40" for 35 m, more or less;
 thence 292°51'50" for 26 m, more or less;
 thence 50°26'20" for 114 m, more or less;
 thence 9°41'50" for 31 m, more or less;
 thence 307°25'40" for 37 m, more or less;
 thence 318°21'10" for 76 m, more or less;
 thence 332°56'30" for 129 m, more or less;
 thence 333°25'0" for 98 m, more or less;
 thence 63°45'10" for 312 m, more or less;
 thence 46°56'40" for 136 m, more or less;
 thence 322°15'10" for 157 m, more or less;
 thence 354°51'00" for 95 m, more or less;
 thence 325°16'50" for 265 m, more or less;
 thence 65°57'20" for 126 m, more or less;
 thence 324°29'20" for 79 m, more or less;
 thence 320°45'20" for 78 m, more or less;
 thence 21°58'00" for 59 m, more or less;
 thence 353°28'20" for 65 m, more or less;
 thence 9°35'30" for 64 m, more or less;

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thence 286°17'50" for 173 m, more or less;
thence 323°18'10" for 58 m, more or less;
thence 276°08'50" for 53 m, more or less;
thence 342°50'00" for 351 m, more or less;
thence 97°41'40" for 434 m, more or less;
thence 148°30'30" for 224 m, more or less;
thence 224°51'30" for 61 m, more or less;
thence 184°06'50" for 96 m, more or less;
thence 137°24'50" for 159 m, more or less;
thence 156°06'40" for 235 m, more or less;
thence 86°50'00" for 175 m, more or less;
thence 351°33'00" for 47 m, more or less;
thence 34°37'00" for 67 m, more or less;
thence 331°25'50" for 150 m, more or less;
thence 5°19'20" for 97 m, more or less;
thence 35°29'40" for 449 m, more or less;
thence 92°31'00" for 385 m, more or less;
thence 154°36'50" for 345 m, more or less;
thence 41°48'10" for 530 m, more or less;
thence 27°46'30" for 210 m, more or less to the point of commencement.

Regional District of Okanagan-Similkameen – Manning Park Resort area

- 4** For the purposes of the table in this Schedule, that part of the area of the Regional District of Okanagan-Similkameen is the area within the following described boundaries:

Commencing at the intersection of 49°3'38.877" north latitude and 120°45'43.684" west longitude;
thence northerly to the intersection of 49°3'51.816" north latitude and 120°45'43.754" west longitude;
thence westerly to the intersection of 49°3'51.597" north latitude and 120°47'2.894" west longitude;
thence westerly to the intersection of 49°3'51.480" north latitude and 120°47'42.736" west longitude;
thence southerly to the intersection of 49°3'25.744" north latitude and 120°47'43.155" west longitude;
thence easterly to the intersection of 49°3'25.926" north latitude and 120°47'2.825" west longitude;
thence northerly to the intersection of 49°3'38.782" north latitude and 120°47'2.860" west longitude;
thence easterly to the point of commencement.

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Schedule 2.1

SCHEDULE 2.1

[en. B.C. Reg. 100/2016, App. 2, s. 3.]

(sections 2, 3, 4 and 6)

Item	Column 1 Designated Accommodation Area	Column 2 Designated Recipient	Column 3 Rate of Tax	Column 4 Repeal Date
1	the area consisting of both of the following: (a) the area of the Sunshine Coast Regional District; (b) the area of the Powell River Regional District	Sunshine Coast Tourism Society	2%	August 1, 2021

SCHEDULE 3

[en. B.C. Reg. 215/2013, App. 2, s. 5; am. B.C. Regs. 259/2014, s. 1 (b); 20/2015, s. 3; 100/2016, App. 1, s. 2; 275/2016, App. 1, s. 2; 41/2017, App. 1, s. 2; 275/2016, App. 4, s. 2; 226/2018, s. 2.]

*(section 5 (2))***ADDITIONAL PRESCRIBED PURPOSES****Richmond**

- 1 The City of Richmond may spend the money paid to it for improvements to the Richmond Olympic Oval intended to enhance its attraction as a tourist destination.

Victoria

- 2 The Greater Victoria Visitors and Convention Bureau, also known as Tourism Victoria, may spend the money paid to it for
 - (a) convention centre marketing, and
 - (b) improvements to the David Foster Harbour Pathway located within the Belleville Terminal area.

Greater Vancouver Convention and Visitors Bureau

- 3 The Greater Vancouver Convention and Visitors Bureau, also known as Tourism Vancouver, may spend the money paid to it for
 - (a) convention centre marketing, and
 - (b) the tourism industry's contribution to the expansion of the Vancouver Convention and Exhibition Centre.

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Sun Peaks Mountain Resort Association

- 4** The Sun Peaks Mountain Resort Association may spend the money paid to it for funding for the capital cost of constructing a public road from the municipality to Highway 1 (Trans-Canada).

5 and 6 Repealed. [B.C. Reg. 100/2016, App. 1, s. 2 (b).]

District of Tofino

- 7** The District of Tofino may spend the money paid to it for the development and construction of a Visitor Centre.

Kimberley

- 8** The City of Kimberley may spend the money paid to it for convention centre marketing.

Resort Municipality of Whistler

- 9** The Resort Municipality of Whistler may spend the money paid to it for
- (a) convention centre marketing, and
 - (b) improvements to the Whistler Conference Centre.

Point in time from January 1 to 31, 2020

AMENDMENTS NOT IN FORCE

Provincial Sales Tax Act

DESIGNATED ACCOMMODATION AREA TAX REGULATION,
B.C. REG. 93/2013

amended by B.C. Reg. 139/2019

effective February 1, 2020

APPENDIX 3

1 Item 7 of the table in Schedule 2 of the Designated Accommodation Area Tax Regulation, B.C. Reg. 93/2013, is amended

(a) in Column 3 by striking out “2%” and substituting “3%”, and

(b) in Column 4 by striking out “February 1, 2020” and substituting “February 1, 2025”.

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AMENDMENTS NOT IN FORCE

Provincial Sales Tax Act

DESIGNATED ACCOMMODATION AREA TAX REGULATION, B.C. REG. 93/2013

amended by B.C. Reg. 275/2019

effective March 1, 2020

APPENDIX 2

1 The table in Schedule 2 of the Designated Accommodation Area Tax Regulation, B.C. Reg. 93/2013, is amended by repealing item 1 and substituting the following as indicated:

Item	Column 1 Designated Accommodation Area	Column 2 Designated Recipient	Column 3 Rate of Tax	Column 4 Repeal Date
1	that part of the Regional District of Central Kootenay consisting of the City of Nelson, the Village of Kaslo and Electoral Areas A, D, E and F	Nelson Kootenay Lake Tourism Society	2%	March 1, 2025

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