PROVINCE OF BRITISH COLUMBIA

ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No.

532

, Approved and Ordered

October 5, 2018

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 October 17, 2018, the Provincial Sales Tax Regulation, B.C. Reg. 96/2013, is amended as set out in the attached Schedule.

Minister of Finance and Deputy Premier

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: Provincial Sales Tax Act, S.B.C. 2012, c. 35, ss. 236 and 246

Other: O.C. 129/2013

R10257718

SCHEDULE

1 Section 1 of the Provincial Sales Tax Regulation, B.C. Reg. 96/2013, is amended by adding the following definition:

"cannabis" has the same meaning as in the Cannabis Control and Licensing Act;.

2 The following section is added:

Eligible tangible personal property

- **2.01** For the purposes of paragraph (e) of the definition of "eligible tangible personal property" in section 1 of the Act, cannabis is prescribed.
- 3 Section 86 is amended by adding the following subsection:
 - (3.1) Despite subsection (2), a collector to whom that subsection applies may record the number of a licence issued under the *Cannabis Control and Licensing Act* to a person on the receipt, bill, invoice or written agreement instead of the person's registration number if the collector
 - (a) sells to the person cannabis that will be sold under the person's licence, and
 - (b) obtains, in addition to obtaining the person's registration number, the number of the licence issued under that Act to the person.