

# Ministry of Finance

## Tax Bulletin



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## Motor Vehicle Dealers and Leasing Companies

*Social Service Tax Act*

**Do you sell, lease or rent motor vehicles?**

**Do you need to know how PST applies to your business?**

This bulletin provides specific tax information to help new and used motor vehicle dealers and leasing companies understand how the social service tax, also called the provincial sales tax (PST), applies to their businesses.

For general PST information that applies to all businesses, such as who needs to register, when general exemptions apply, and how to charge and collect the PST, please read our [Small Business Guide to Provincial Sales Tax \(PST\)](#).

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## Definitions

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There are different tax rates for passenger and non-passenger vehicles.

### Passenger Vehicles

A passenger vehicle is designed primarily to transport people. Cars, station wagons, motorcycles with engine capacities over 250 cc, and trucks and vans up to and including 3/4 ton are all passenger vehicles.

For PST purposes, any truck with a 2 in the 6th digit field of the vehicle identification number (VIN) is designated as a 3/4 ton truck, even if it has been modified to carry heavier payloads.

### Non-Passenger Vehicles

The following are not passenger vehicles:

- motor cycles with engine capacities of 250 cc or less (e.g. motor scooters, off-road bikes and mopeds)
- trailers
- buses
- ambulances
- motor homes
- camper vans
- hearses
- snowmobiles and ATVs
- farm tractors
- trucks and vans over 3/4 ton

For information on how PST applies to multi-jurisdictional vehicles, please see [Bulletin SST 073, Multi-Jurisdictional Vehicles](#). For information on how PST applies to leases of motor homes and other recreational vehicles, please see [Bulletin SST 095, Application of Tax to Leases of Motor Homes and Recreational Vehicles](#).

## Dealer Registration

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If you plan to sell or lease motor vehicles to retail customers in British Columbia, you need to register as a motor dealer. Information on registering your dealership is available on the Motor Vehicle Sales Authority of British Columbia website at

[www.vehiclesalesauthority.com](http://www.vehiclesalesauthority.com) If you qualify to register as a dealer, but do not register, you will not be able to get a PST registration number.

Once you are registered as a motor dealer, you can apply to register with the ministry in either of the following ways:

- **online** – through the OneStop Business Registry at [www.bcbusinessregistry.ca](http://www.bcbusinessregistry.ca) or at one of the kiosks located throughout the province, or
- **paper form** – by completing an *Application for Registration as a Vendor* form (**FIN 418**). This form is available from the ministry or any **Service BC Centre**. You will also find it on our website at [www.sbr.gov.bc.ca/business/Consumer\\_Taxes/Provincial\\_Sales\\_Tax/forms.htm](http://www.sbr.gov.bc.ca/business/Consumer_Taxes/Provincial_Sales_Tax/forms.htm)

You can submit your paper application by fax, mail or in person.

If the ministry approves your application, you will be provided with:

- a letter advising you of your PST registration number and your tax return filing schedule (your *Certificate of Registration* will be attached to the bottom portion of the letter),
- bulletin publications specific to your business needs (if available), and
- the *Small Business Guide to Provincial Sales Tax (PST)* and *The Taxpayer Fairness and Service Code*.

You will also receive **Bulletin SST 032**, *Completing the Social Service Tax Return* with your first tax return form. Your tax return form will provide you with information on how to send in the PST you collect.

For more information on registration, please see **Bulletin SST 044**, *Registering to Collect Provincial Sales Tax (PST)*.

## Sales

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### Tax Rate

You charge PST at the rate of 7%, 8%, 9% or 10% on passenger vehicles based on the purchase price. You charge 7% on the purchase price for non-passenger vehicles.

The purchase price is the total price **before** a deduction for a trade-in or down payment. It includes **all** amounts your customer pays to purchase the vehicle, such as finance, documentation or other charges, fees, service charges, modifications and accessories, but does not include the environmental levy on batteries or the goods and services tax (GST).

The following table shows the tax rates that apply to the purchase price of passenger and non-passenger vehicles.

### Tax Rate Table

Purchase Price or Tax Rate Value	Passenger Vehicles	Non-Passenger Vehicles
Less than \$55,000	7%	7%
\$55,000—\$55,999.99	8%	
\$56,000—\$56,999.99	9%	
\$57,000 and over	10%	

Once you have determined the correct tax rate for a vehicle, you determine how to charge PST on the sale. The general rule is that PST is charged on the purchase price, less any trade-in value and discounts.

### Trade-ins

A trade-in may reduce the amount of PST your customer pays. When your customer brings in a vehicle for trade-in, they only pay PST on the difference between the purchase price and the trade-in value if:

- you accept the trade-in vehicle at the same time you sell the new or used vehicle (the trade-in value must be shown on the sales agreement),
- your customer is the owner of the trade-in vehicle, (e.g. you cannot accept a company car as a trade-in on a sale to the company's sole shareholder), and
- the trade-in vehicle is placed in your resale inventory.

For more information, please see [Bulletin SST 079](#), *Service Charges, Trade-Ins and Returns*.

You charge PST on the purchase price (including the trade-in value) if any of the following occur:

- you accept the trade-in after (or before) a binding sales agreement is made, or the trade-in is recorded as a separate transaction,
- the trade-in vehicle is still licensed with out-of-province plates (unless you can verify that British Columbia PST was previously paid by your customer on the trade-in vehicle),
- your customer does not own the trade-in vehicle,

- the trade-in vehicle was a dealer-use vehicle or a vehicle taken from your inventory, or
- the trade-in is a non-taxable item (e.g. realty or accounting services).

**Example:**

Your customer agrees to purchase a new 3/4 ton truck for \$60,000 and they will trade in their old car for \$25,000.

The tax rate is 10% because the purchase price was \$57,000 or over, before the trade-in value was deducted.

The difference between the purchase price and the trade-in value is \$35,000:

$$\begin{array}{r}
 \$60,000 \\
 - \underline{25,000} \\
 \$35,000
 \end{array}$$

You charge 10% PST on \$35,000. Your customer will pay \$3,500 in PST.

**Trade-ins on Out-of-Province Purchases**

Effective February 20, 2008, the PST trade-in allowance is extended to purchases by British Columbia residents of vehicles in other Canadian provinces or territories. Provided the PST on the trade-in vehicle was paid, and all the other criteria for trade-ins are met (see the section above, Trade-ins), when a British Columbia resident purchases a vehicle in another Canadian province or territory for use in British Columbia, PST is payable on the purchase price less the value of the trade-in vehicle.

**Trade-ins from GST Registrants**

If you make sales to businesses that are registered to collect GST, the GST registrant will add GST to the amount you agree as a credit for the trade-in vehicle. This does not change the amount of PST you charge. You still deduct the trade-in value from the purchase price to determine the PST that should be paid—you do not deduct the GST.

For example, if you sell the same 3/4 ton truck in the example above to a GST registrant, you do not add \$1,250 GST (\$25,000 X 5%) to the trade-in value. The trade-in value remains \$25,000, and you charge PST on \$35,000.

**Manufacturers’ Rebates**

The value of a manufacturer’s rebate will reduce the taxable purchase price of a vehicle if the manufacturer provides the rebate to you (the dealer), as a condition of the sale. Therefore, your customer does not pay PST on the value of the rebate.

## **Discounts and Incentives**

For discounts and incentives, such as cash-back offers, graduate recognition or credit card rewards, you charge PST on the total purchase price. This is because a discount or incentive does not change the purchase price; instead it represents a partial payment towards the price of the vehicle.

For example, if your customer is eligible for a \$2,000 cash-back incentive on a vehicle with a purchase price of \$30,000, you charge PST on \$30,000 (i.e.  $\$30,000 \times 7\% = \$2,100$ ).

## **Vehicle Modifications**

If you sell a vehicle to your customer who, within two days before or after the date of the sale, purchases modifications to the vehicle, you charge PST on the cost of the modifications at the same rate that applies to the vehicle (7%, 8%, 9% or 10%, depending on the purchase price).

For example, one day after you complete a sales agreement for a passenger vehicle purchased for \$56,200 (taxed at the 9% rate), your customer purchases undercoating, rust proofing and upholstery treatment. You charge 9% tax on these modifications because the tax rate on the vehicle was 9%.

You charge only 7% PST on modifications to non-passenger vehicles.

## **Business Equipment Installations**

If your customer buys or leases a passenger vehicle for a business and has it fitted with equipment for a specific business purpose (for example, a van outfitted with carpet steam-cleaning equipment), the value of the vehicle without the business-related equipment determines the tax rate.

For example, a \$40,000 van that is fitted with \$19,000 worth of business-related equipment is taxed at 7%, rather than 10%, on the \$59,000 purchase price.

## **Used Vehicles and Trailers**

### **Motor vehicle dealers**

If you sell a used vehicle or trailer, you charge PST on the purchase price at the same rates outlined in the above tax rate table.

### **Private sales**

If a vehicle or trailer is purchased in a private sale and the seller does not collect PST, the purchaser pays PST when they register the vehicle or trailer with the Insurance Corporation of British Columbia (ICBC). The purchaser pays PST on the purchase price at the same rates outlined in the above tax rate table.

## Leases

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### Tax Rate

You charge PST at the rate of 7%, 8%, 9% or 10% on passenger vehicles based on the tax rate value. You charge 7% on the tax rate value for non-passenger vehicles.

The tax rate value is the retail price that the vehicle would normally sell for in the open market. The tax rate value is determined on the first day you lease the vehicle and remains for as long as you own the vehicle. You do **not** reduce the tax rate value when accepting a trade-in or down payment.

Once you have determined the correct tax rate (see the above tax rate table) for a vehicle, you charge PST on the lease price. You charge PST at the time the lease price is paid or payable, whichever is earlier, under the terms of the lease agreement.

### Lease Price

The lease price is the total amount of the lease or rental charge that your customer pays to use the vehicle and includes all amounts, such as:

- the down payment
- rental charges
- disposition fees
- drop-off charges
- distance-travelled charges
- finance charges
- late-payment or late-return charges
- early termination charges
- registration fees, such as personal property registration
- mandatory service contracts

The lease price does not include charges, such as fuel charges, refundable security deposits, insurance coverage and the battery levy. For more information about the battery levy, see the section below, Environmental Levy on Batteries.

When you accept a trade-in vehicle as a down payment on a lease or as part payment against future lease payments, you cannot reduce the amount of PST your customer pays.

## Lease Payments

You charge PST at the applicable tax rate on each lease payment.

## Option-to-Purchase

When your customer exercises an option-to-purchase provision contained in a lease agreement, the sale is considered a separate transaction. You charge PST at the rate of 7%, 8%, 9% or 10% on passenger vehicles based on the amount your customer pays to purchase the vehicle. You charge PST at the rate of 7% on non-passenger vehicles.

### Example:

Your customer enters into a five year lease of a car with a tax rate value of \$60,000 with an option-to-purchase for \$20,000 at the end of the lease. You accept a trade-in for \$10,000 that is used as a down payment for the lease.

The tax rate is 10% because the tax rate value is over \$56,999.99

You charge PST on the down payment, on each lease payment and on the option-to-purchase (if taken) as follows:

1. The trade-in value or down payment  
 $\$10,000 \times 10\% = \$1,000$
2. On each lease payment (for example, \$600)  
 $\$600 \times 10\% = \$60$  on each lease payment
3. The option-to-purchase price, if taken (7% tax rate based on \$20,000)  
 $\$20,000 \times 7\% = \$1,400$

## Service Contracts

You charge PST on the lease price, including any charges for a mandatory or optional service contract with scheduled maintenance. You also charge PST on warranties that are covered in the lease price. For more information, please see [Bulletin SST 110, Warranties, Service Contracts, and Maintenance Agreements](#).

## Repair Fees

You may require your customers to pay a repair fee or a loss of use fee if they damage rental property. The repair fee is intended to reimburse you for the cost of repairing the damaged rental property. The loss of use fee is intended to compensate you for the rental revenue that is lost while your property is being repaired.



If your customer pays either of these fees because of a contractual obligation to reimburse you for damage to rental property, or for lost revenue while the rental property is being repaired, you do not charge PST on the fee. This is because your customer is not purchasing a repair service or paying for the right to use the property. Your customer is only reimbursing you for the repair expense or lost revenue.

You also do not charge PST on any administration fees solely related to the repair fee or loss of use fee.

### **Vehicles Removed from British Columbia**

You charge PST on the lease price of vehicles leased in British Columbia. If your customer takes the vehicle out of British Columbia, you continue to charge PST on the lease payments until your customer provides evidence that the vehicle is registered outside British Columbia.

### **Vehicles Leased Outside British Columbia**

You charge PST on the lease price of vehicles leased for more than 28 days when brought into British Columbia from out of the province. When you, or your customer, register the lease vehicle with ICBC, PST is charged as outlined below.

- If you are registered with the ministry, and you have provided written confirmation to your customer that you will charge and remit the PST on the lease payments, your customer does not pay PST at the time the vehicle is registered with ICBC.
- If you are not registered with the ministry, then your customer pays PST on the fair market value of the vehicle at the time the vehicle is registered in British Columbia with ICBC.

### **Passenger Vehicle Rental Tax (PVRT)**

You charge a PVRT of \$1.50 per day, or portion of a day, on rentals and leases of passenger vehicles for periods of:

- more than 8 consecutive hours, and
- 28 consecutive days or less.

The PVRT is calculated according to each 24-hour period, or portion of a 24-hour period, in which the vehicle is rented.

For example, a vehicle that is rented or leased on Friday afternoon and returned Monday morning will be assessed for **3 days** of PVRT.

The PVRT is in addition to the PST you charge on the lease or rental of a vehicle. You record the PVRT due with your other taxable sales and leases at Step 2 of your next tax return.

For more information on how the PVRT applies to courtesy vehicles, please see [Bulletin SST 122](#), *Automotive Services and Parts*.

### **Out-of-Province Use**

You charge PST and the PVRT on all short-term rentals of passenger vehicles (28 consecutive days or less) that originate in British Columbia, regardless of the vehicle's destination or where the vehicle is registered.

## **Reductions and Exemptions**

### **Alternative Fuel Vehicles and Fuel Efficient Vehicles**

Alternative fuel vehicles are new vehicles that operate on electricity, ethanol, methanol, natural gas or propane. You can make point-of-sale PST reductions for your customers on qualifying alternative fuel vehicles. This PST reduction will expire on March 31, 2011.

Effective February 20, 2008, you can make point-of-sale PST reductions for your customers on qualifying new gasoline or diesel powered fuel efficient vehicles. This PST reduction will expire on March 31, 2011.

For a list of specific vehicle models that qualify, please see our website at [www.sbr.gov.bc.ca/industry\\_specific/motor\\_vehicle/motor\\_vehicle\\_dealers.htm](http://www.sbr.gov.bc.ca/industry_specific/motor_vehicle/motor_vehicle_dealers.htm) For information on how to calculate the PST reduction, please see [Bulletin SST 085](#), *Alternative Fuel Vehicles and Fuel Efficient Vehicles*.

### **Modifications to Accommodate Persons with Disabilities**

If you sell or lease a passenger vehicle that has been modified to accommodate a person with a physical disability, your customer may be eligible for a reduction in the PST payable on the purchase or lease of the vehicle. For more information, please see [Bulletin SST 070](#), *Motor Vehicles Modified to Accommodate Persons with a Disability*.

### **First Nations Customers**

If you sell or lease a vehicle to a First Nations customer, you do not charge PST when:

- your customer holds a *Certificate of Indian Status* card issued by the federal government,
- you record your customer's name and *Certificate of Indian Status* card number,

- you record your customer's band name and number,
- your customer signs the sales agreement or a log book, **and**
- for a **sale**, the sale occurs on a reserve, or you deliver the vehicle to reserve land (the delivery slip shows F.O.B. reserve if you use a common carrier), **or**
- for a **lease**, the lessee resides on reserve land.

If your customer represents a First Nations Band and purchases or leases the vehicle on behalf of the band, they must give you written authorization from the band to act on its behalf. The authorization must include:

- the band name,
- the band number,
- the name of the person authorized by the band to make the purchase or lease, and
- a signature of a band official.

To show why you did not charge PST, you need to keep all the required documentation with your records.

You may also use the *Tax-Exempt Motor Vehicle Sales or Leases to First Nations Purchasers* form ([FIN 429](#)) to help guide you through the required documentation for non-taxable sales and leases to First Nations or a First Nations Band.

**Please note:** This exemption does not apply to Nisga'a Citizens or to sales made on, or delivered to, Nisga'a land. Nisga'a Citizens are Nisga'a individuals included in the Nisga'a Final Agreement and who pay provincial taxes, effective June 1, 2008. For more information, please see [Bulletin GEN 013](#), *Provincial Taxes on Nisga'a Lands*.

### **Joint Purchases by First Nations and Non-Natives**

When you sell vehicles jointly to a First Nations customer and a non-native person, you charge PST on 50% of the total vehicle price. The sale must meet the criteria that are described in the section above, First Nations Customers. A joint purchase is evident when both names are on the sales agreement as purchasers, regardless of who registers the vehicle. This often applies when spouses purchase a vehicle jointly and only one spouse is First Nations.

In some cases, your First Nations customer may have a non-native co-signer on the vehicle loan agreement. If your customer holds *full title* to the vehicle (full title is shown when they are the only purchaser on the sales agreement), you do not charge PST on the vehicle sale.

**Please note:** You do not collect the environmental levy on batteries sold to First Nations customers.

For more information, please see [Bulletin SST 046](#), *Exemption for Indians and Indian Bands* and [Bulletin SST 034](#), *Procedures for Making Exempt Sales or Leases to Indians and Indian Bands*.

## **Sales to Customers Living Outside British Columbia**

Under certain conditions, you may sell vehicles to a customer who lives outside British Columbia without charging PST. For more information on this type of sale, please see [Bulletin SST 007](#), *Purchases of Vehicles by Non-Residents*.

## **Vehicle Inventory**

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### **Repairs to Inventory**

You do not pay PST on repair parts and taxable services when purchased for the purpose of maintaining your inventory. You give the supplier your PST registration number at the time of purchase.

### **If You Use Vehicles from Your Inventory**

You pay PST on vehicles you take out of your inventory and use for business or personal purposes. However, you *may* be eligible to pay a proportional amount of PST on vehicles used for business purposes by applying the dealer-use formula. Please see the section below, Dealer-Use Formulas.

### **Vehicles for Personal Use**

You pay PST on the full cost of a vehicle used for personal purposes. For example, if your family uses a vehicle from your dealership, PST is due on the full cost of the vehicle. If this vehicle is later returned to your resale inventory and replaced with a newer model, you still pay PST on your dealer's cost of the newer vehicle. You cannot claim a trade-in allowance for the vehicle returned to the resale inventory.

### **Dealer-Use Formulas**

The dealer-use formulas allow you to pay a proportional amount of PST on vehicles used for business purposes. All vehicles eligible for the dealer-use formulas may be used by you, a company officer, salesperson, employee or, in the case of courtesy cars, by your customers.

There are two different dealer-use formulas; which one you apply will depend on your use of the vehicles. There is one for courtesy cars, donated vehicles, shuttle vehicles and parts-delivery vehicles, and one for all other qualifying business-use vehicles.

For details on the vehicles that qualify and how to apply the formulas, please see [Bulletin SST 123](#), *Calculating the Dealer-use Formulas*.

## **Taxable Services**

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You charge PST on taxable services, such as engine tune-ups and oil changes when these services are not prepaid or are not covered under a mandatory or optional service contract (see section above, *Service Contacts*). A taxable service is any service provided to install, assemble, dismantle, repair, adjust, restore, recondition, refinish or maintain tangible personal property. If your dealership has a parts and repair shop, please see [Bulletin SST 018](#), *Taxable Services* and [Bulletin SST 122](#), *Automotive Services and Parts*.

## **Environmental Levy on Batteries**

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### **Sales**

You charge a \$5 provincial environmental levy on each new lead-acid battery weighing 2 kg or more that you sell with your new or used vehicles. If a vehicle has more than the standard number of batteries, you charge the levy on each battery sold. You do not charge the levy on rebuilt, reconditioned or used batteries.

You must identify the levy on the bill of sale separately from the PST. You do not include the levy in the purchase price when you calculate the PST (see the section above, *Sales*).

You record the amount of the levy you charge in Box B on your next tax return. The vendor's commission (Box C) applies to the total amount of PST and the levy collected during the reporting period.

### **Leases**

You pay a \$5 provincial environmental levy on new lead-acid batteries weighing 2 kg or more on vehicles in your lease inventory. Rebuilt, reconditioned or used batteries are not subject to the levy.

Your customer does not pay the levy on batteries included with the vehicle being leased. However, you can recover the cost of the levy from your customer by adding the amount of the levy to the lease price of the vehicle, provided that the lease agreement meets the following criteria.

- The lease agreement must clearly state that your customer pays all the taxes, fees and levies related to the leased vehicle.
- The lease invoice to your customer must not list a separate charge for the levy. You may, however, refer to a clause in the lease agreement that allows you to recover the cost of the levy.

Your customer needs to pay this amount in order to use the leased vehicle. These charges become part of the total lease price of the vehicle and you charge PST on the total lease price.

If the above mentioned criteria are not met in the lease agreement, you will be liable to pay the levy.

### **Business or Personal-Use Vehicles**

You pay the environmental levy on vehicles used for personal use. You also pay the levy on vehicles used for business purposes, including parts-delivery vehicles, shuttle vehicles and other dealer-use vehicles. However, if you later sell these vehicles, you do not charge the levy a second time. To pay the environmental levy, you self-assess and record the amount of the levy you pay in Box F on your next tax return. For more information, please see [Bulletin SST 015](#), *Environmental Levies*.

## **Vehicle Returns and Refunds**

### **Refunding PST on Vehicles Returned Within One Year**

If your customer buys a vehicle and returns it within one year of the delivery date, and you refund all, or a portion of, the selling price, you pro-rate the PST refund based on the refunded selling price.

For example, if you sell a car for \$25,000 plus PST, and the customer returns it 10 months later for a refund of \$21,000, you refund PST on the \$21,000.

For more information, including information on vehicles returned from a purchase with a trade-in, please see [Bulletin SST 079](#), *Service Charges, Trade-Ins and Returns*.

### **Refunding PST on Vehicles Returned After One Year**

If a vehicle is returned after one year, a refund of PST is only available if the customer is refunded the full selling price of the vehicle, or the vehicle was returned because of an independent, third-party dispute resolution. You do not refund any PST on vehicles that you accept for a return after a full year has passed from the delivery date. Your

customer will need to apply to the ministry for a refund. Your customer may claim a refund by completing an *Application for Refund of Social Service Tax Paid on a Motor Vehicle* form ([FIN 413MV](#)).

**Please note:** If your customer trades in the vehicle and receives a credit toward a new purchase, you do not refund any PST.

### **British Columbia Residents Who Move from the Province Within 30 Days of Purchasing a Vehicle**

If your customer is a British Columbia resident who purchased a vehicle in the province and who now lives outside the province, they qualify for a refund of the PST paid if they meet all of the following criteria:

- the vehicle was taken out of British Columbia within 30 days of the date of the sale, to be used solely outside the province,
- the customer provides evidence that they established residence outside the province within 30 days of the date of the sale, and
- the customer paid a retail sales tax when they registered the vehicle outside the province.

### **Applying for a Refund**

Your customer can apply for a refund by completing the *Application for Refund of Social Service Tax Paid on a Motor Vehicle* form ([FIN 413MV](#)). The form is available on our website at [www.sbr.gov.bc.ca/business/Consumer\\_Taxes/Provincial\\_Sales\\_Tax/forms.htm](http://www.sbr.gov.bc.ca/business/Consumer_Taxes/Provincial_Sales_Tax/forms.htm)

The refund application and supporting documents are sent to:

Consumer Taxation Branch  
Refund Section  
PO Box 9628 Stn Prov Govt  
Victoria BC V8W 9N6

The ministry must receive the refund claim within four years from the date your customer paid the tax.

## Need more info?

Motor Vehicle Industry website: [www.sbr.gov.bc.ca/industry\\_specific/motor\\_vehicle/motor\\_vehicle\\_dealers.htm](http://www.sbr.gov.bc.ca/industry_specific/motor_vehicle/motor_vehicle_dealers.htm)

Telephone (Vancouver): 604 660-4524

Toll free in Canada: 1 877 388-4440

E-mail: [CTBTaxQuestions@gov.bc.ca](mailto:CTBTaxQuestions@gov.bc.ca)

The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation. The *Social Service Tax Act* and Regulations are on our website at [www.sbr.gov.bc.ca/business/Consumer\\_Taxes/Provincial\\_Sales\\_Tax/legislation.htm](http://www.sbr.gov.bc.ca/business/Consumer_Taxes/Provincial_Sales_Tax/legislation.htm)

References: *Social Service Tax Act*, Sections 1, 5, 6(1), 6(3), 9(1.1), 10(1), 11, 19, 20-26, 36, 37, 40, 42(2), 44, 66, 67, 78(1), 92, 93(1), 93(4), 96(1), 96(4), 97 and 98, and Regulations 2.41, 2.42, 2.42.1, 2.45, 2.46, 2.47, 3.13, 3.13.1, 5.6, 11.1, 11.2, 11.3 and 11.5