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THIRD READING

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Certified correct as passed Third Reading on the 25th day of March, 2015  
Craig James, Clerk of the House

HONOURABLE MICHAEL DE JONG  
MINISTER OF FINANCE

**BILL 13 – 2015**  
**FINANCE STATUTES AMENDMENT ACT, 2015**

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of British Columbia, enacts as follows:

*Carbon Tax Act*

**1 Section 1 of the Carbon Tax Act, S.B.C. 2008, c. 40, is amended**

**(a) in subsection (1) by repealing the definition of "tax" and substituting the following:**

"tax", in relation to tax under this Act, includes all penalties and interest that are or may be added to that tax, and, except in section 45, includes

- (a) an amount a person must pay to the government under section 53 (2), and
- (b) an amount for which a person is personally liable to the government under section 65 (4); , **and**

**(b) by repealing subsection (2).**

**2 The following section is added to Part 1:**

**Liability of other persons**

- 1.2** (1) If more than one person is subject to tax under the same provision of this Act in respect of the same fuel, each person is jointly and severally liable for the tax.
- (2) If more than one person is required under the same provision of this Act to pay security to the government in respect of the same fuel, each person is jointly and severally liable to pay the security.

**3 Section 10 (3) is repealed and the following substituted:**

- (3) For the purposes of subsection (1), a person is deemed to be carrying on business in British Columbia if

- (a) the person's name, or any name under which the person carries on business, is listed in a telephone directory
  - (i) for any part of British Columbia, and
  - (ii) in which an address or telephone number in British Columbia is given for the person,
- (b) the person's name, or any name under which the person carries on business, appears or is announced in any advertisement in which an address or telephone number in British Columbia is given for the person,
- (c) the person has, in British Columbia,
  - (i) employees or other representatives, or
  - (ii) a warehouse, office or place of business, or
- (d) the person routinely loads or unloads passengers, cargo or both in British Columbia.

**4 Section 16 is amended by adding the following subsections:**

(2.11) Before the director makes an appointment under subsection (1) or (2.1), the director may require the applicant to deposit a bond under section 59 by the date specified by the director.

(2.12) The director may refuse to make an appointment under subsection (1) or (2.1) if the applicant has failed to deposit a bond required under section 59 by the date specified by the director under subsection (2.11) of this section.

**5 Section 19 is amended by adding the following subsections:**

(7) Before the director issues a registration certificate under subsection (1), the director may require the applicant to deposit a bond under section 59 by the date specified by the director.

(8) The director may refuse to issue a registration certificate under subsection (1) if the applicant has failed to deposit a bond required under section 59 by the date specified by the director under subsection (7) of this section.

**6 Section 20 is amended by adding the following subsections:**

(7) Before the director issues a registered consumer certificate under subsection (1), the director may require the applicant to deposit a bond under section 59 by the date specified by the director.

(8) The director may refuse to issue a registered consumer certificate under subsection (1) if the applicant has failed to deposit a bond required under section 59 by the date specified by the director under subsection (7) of this section.

**7 Section 21 is amended by adding the following subsections:**

(3) Before the director issues a registered air service certificate or registered marine service certificate under subsection (1), the director may require the applicant to deposit a bond under section 59 by the date specified by the director.

(4) The director may refuse to issue a registered air service certificate or registered

marine service certificate under subsection (1) if the applicant has failed to deposit a bond required under section 59 by the date specified by the director under subsection (3) of this section.

**8 Section 38 is repealed and the following substituted:**

**Refund or deduction for bad debts**

**38** (1) In this section:

"**sale**" means a sale referred to in subsection (2) (a);

"**seller**" means a collector, deputy collector or retail dealer;

"**specified amount**", in relation to a sale, means a portion, determined in the prescribed manner, of the amount remitted or paid to the government by the seller in respect of taxes or security payable under this Act on the sale.

(2) This section applies to a seller in respect of a sale if

(a) the seller sells fuel,

(b) the seller, in accordance with this Act,

(i) remits the tax required under this Act to be collected for the sale, or

(ii) pays or has paid the security required under this Act to be paid in respect of the fuel,

(c) the person buying the fuel does not pay to the seller the full amount of the consideration in respect of the sale, and

(d) within 4 years of the date on which the tax or security referred to in paragraph (b) (i) or (ii), as the case may be, was remitted or paid, the seller writes off as unrealizable or uncollectable the amount owing by the person who bought the fuel.

(3) If a seller to whom this section applies in respect of a sale is a collector or a retail dealer of natural gas, the seller may deduct the specified amount from the amount of taxes or security that the seller is required to remit or pay under this Act in respect of the reporting period in which the seller writes off the amount owing referred to in subsection (2) (d).

(4) A deduction referred to in subsection (3) must be made in a form specified by the director.

(5) If the director is satisfied that

(a) this section applies to a seller in respect of a sale, and

(b) if the seller is a collector or a retail dealer of natural gas, the seller has not made a deduction under subsection (3) in respect of the sale,

the director must refund from the consolidated revenue fund the specified amount to the seller.

(6) If a seller who is a collector or a retail dealer of natural gas has made a deduction under subsection (3) or obtained a refund under subsection (5) and recovers some or all

of the amount referred to in subsection (2) (d) with respect to which the refund was paid or the deduction was made, the seller must add an amount, determined in the prescribed manner, to the tax to be remitted or security to be paid by the seller under this Act in respect of the reporting period in which the recovery was made.

(7) If a seller, other than a seller referred to in subsection (6), who obtained a refund under subsection (5) recovers some or all of the amount referred to in subsection (2) (d) with respect to which the refund was paid, the seller must pay to the government an amount, determined in the prescribed manner, on or before the last day of the month following the month in which the recovery was made.

**9 Section 42 is amended**

**(a) in subsection (1) by striking out "and" at the end of paragraph (a) and by repealing paragraph (b) and substituting the following:**

(b) a refund, other than a refund referred to in paragraph (c), must not be made on a claim for a refund that is received by the director more than 4 years after the date on which the amount claimed was paid or remitted, and

(c) a refund to a person under section 38 (5) must not be made on a claim for a refund that is received by the director more than 4 years after the date on which the person who sold the fuel referred to in section 38 writes off as unrealizable or uncollectable the amount owing by the person who bought that fuel. , **and**

**(b) in subsection (2) by striking out "was paid." and substituting "was paid or remitted."**

**10 Section 45 is amended by adding the following subsections:**

(1.3) If it appears from an inspection, audit or examination or from other information available to the director that a person has deducted an amount under section 38 (3) that was in excess of the amount that the person was entitled to deduct under that section, the director must make an assessment against the person in an amount equal to the excess amount deducted plus interest calculated at the rate and in the manner prescribed.

(2.1) If it appears from an inspection, audit or examination or from other information available to the director that a person has not paid an amount required to be paid under section 53 (2), the director must make an assessment against the person in an amount equal to the amount required to be paid under that section.

(2.2) If it appears from an inspection, audit or examination or from other information available to the director that a person has not paid an amount required to be paid under section 65 (4), the director must make an assessment against the person in an amount equal to the amount required to be paid under that section.

**11 Section 48 is amended**

**(a) in subsection (1) (a) and (b) by striking out "including penalties and interest on that amount" and substituting "any related penalty and any interest on that amount and the penalty",**

**(b) in subsection (2) (d) by striking out "a receiving order" and substituting "a**

bankruptcy order", *and*

*(c) in subsection (2) (e) by striking out "section 11 (3)" and substituting "section 11.02".*

**12 Section 51 is amended**

*(a) by repealing subsection (1) and substituting the following:*

(1) Subject to subsection (1.2), the director must issue a notice of assessment to the person liable to pay an amount estimated, assessed or imposed if the director

(a) makes an estimate or assessment under section 44, 45 or 52, or

(b) imposes a penalty under section 46 or 47. , *and*

*(b) by adding the following subsection:*

(1.2) In addition to, or as an alternative to, issuing a notice of assessment under subsection (1) or (1.1), the director may issue a notice of assessment to the custodian or trustee in bankruptcy of the person referred to in subsection (1) or (1.1).

**13 Section 52 (1) (a) and (b) is amended by striking out "including penalties and interest on that amount" and substituting "any related penalty and any interest on that amount and the penalty".**

**14 Section 53 is repealed and the following substituted:**

**Certificate required for bulk transaction**

**53** (1) In this section:

**"bulk transaction"** means either of the following:

(a) a disposition of substantially all of the inventory of fuel in British Columbia of a seller's business;

(b) a disposition of an interest in a seller's business carried on in British Columbia;

**"seller"** means a vendor, wholesale dealer or retail dealer;

**"seller's business"**, in relation to a bulk transaction made, or proposed to be made, by a seller, means the seller's business referred to in paragraph (a) or (b), as the case may be, of the definition of "bulk transaction".

(2) If a person purchases fuel or an interest in a business from a seller through a bulk transaction without obtaining from the seller a duplicate copy of the certificate obtained under subsection (3), the person must pay to the government an amount equal to the total of all amounts owing under this Act, on the date of the bulk transaction, by the seller in respect of the seller's business.

(3) On application in a form and manner specified by the director, the director may issue a certificate in duplicate to a seller in respect of a proposed bulk transaction if all amounts owing under this Act by the seller in respect of the seller's business have been paid.

(4) An amount payable under subsection (2) in respect of a bulk transaction must be paid on or before the last day of the month after the month in which the bulk transaction

occurred.

**15 Section 58 is amended by adding the following subsection:**

(3) If the amount of an estimate or assessment or an amount imposed is increased on appeal, the appellant must pay to the government

- (a) the additional amount owing to the government under this Act, and
- (b) any additional interest payable on the additional amount owing to the government under this Act.

**16 Section 59 is repealed and the following substituted:**

**Collection bond**

**59** (1) In this section:

**"applicant"** means any of the following:

- (a) a vendor who has applied to be appointed as a collector under section 16;
- (b) a retail dealer of natural gas who has applied for a registration certificate under section 19;
- (c) a person who has applied for a registered consumer certificate under section 20;
- (d) a person who has applied for a registered air service certificate or registered marine service certificate under section 21;

**"maximum bond amount"**, in relation to a bond required to be deposited by a person with the director under this section, means 6 times the estimated amount, determined in a manner and by a procedure the director considers adequate and expedient, of

- (a) tax that would normally be collected under this Act by the person in a month in relation to fuel for which the person would not be required to pay security,
- (b) tax that would normally be paid under this Act by the person in a month, and
- (c) security that would normally be paid under this Act by the person in a month;

**"taxpayer"** means a collector, a retail dealer of natural gas who holds a registration certificate, a registered consumer, a registered air service, a registered marine service or a motive fuel user permit holder.

(2) The director may require an applicant or a taxpayer to deposit with the director a bond, by way of cash or other security, satisfactory to the director.

(3) The amount of the bond is to be determined by the director, but the amount must not be greater than the maximum bond amount.

(4) If there is a change in circumstances after a bond is provided under subsection (2), the director may vary the amount of the bond required, but the amount must not be

greater than the maximum bond amount.

(5) If a person who has deposited a bond under this section fails to collect or remit tax, pay tax or pay security in accordance with this Act, the director, after giving written notice to the person, may apply all or part of the bond to the amount of tax or security that should have been collected, remitted or paid by the person, to any related penalty and to any interest due on that amount and the penalty.

(6) The director may return a bond deposited under this section, or may pay from the consolidated revenue fund an amount equal to the amount remaining of a bond deposited under this section, to the person who deposited the bond if

(a) the person has ceased being a taxpayer, and

(b) the person as a taxpayer has no amount owing to the government under this Act.

**17 Section 61 (3) is repealed and the following substituted:**

(3) A certificate filed under subsection (2) has the same force and effect, and all proceedings may be taken on the certificate, as if it were a judgment of the court in favour of the government for the recovery of a debt in the amount specified in the certificate against the person named in the certificate.

(4) If the amount specified in a certificate is different from the actual amount owing to the government under this Act, the director may correct the amount by issuing a new certificate specifying the revised amount owed and the name of the person who owes it.

(5) The director may file with the Supreme Court a certificate issued under subsection (4).

(6) A certificate filed under subsection (5)

(a) revises the certificate filed under subsection (2) that names the same person,

(b) is deemed to be filed at the same time as the certificate it revises, and

(c) has the same force and effect, and all proceedings may be taken on the certificate, as if it were a judgment of the court in favour of the government for the recovery of a debt in the amount specified in the certificate against the person named in the certificate.

**18 Section 64 is amended**

**(a) in subsection (1) by repealing the definitions of "associated corporation", "financing statement" and "secured party" and substituting the following:**

**"amount owing"** means an amount remaining unpaid or unremitted, any related penalty and any interest on that amount and the penalty;

**"associated corporation"** includes a corporation that is determined under subsection (11) to be associated with another corporation for the purposes of this section;

**"financing statement"** has the same meaning as in the *Personal Property Security Act*; ,

**(b) in subsection (2) by striking out** "an amount under this Act and does not pay or remit that amount," **and substituting** "an amount to the government under this Act and does not pay or remit the amount,"

**(c) in subsection (3) by striking out** "remaining unpaid and any related penalty or interest on that amount." **and substituting** "owing.",

**(d) by repealing subsection (4) and substituting the following:**

(4) On registration of a lien against the personal property of a person under subsection (2) (b), a lien is created on the present and after acquired personal property in which the person has a legal or equitable interest, including, in the case of a lien referred to in paragraph (a) of this subsection, any portion of the property that is subject to a prior lien or security interest, for the following:

(a) if the lien relates to

(i) taxes that were required to be collected before registration,

(ii) taxes that were collected but not remitted before registration, or

(iii) security that was required to be paid before registration,

the amount of those taxes remaining uncollected or unremitted or security remaining unpaid, any related penalty and any interest on that amount and the penalty;

(b) any amount, other than an amount referred to in paragraph (a), owing by the person under this Act. ,

**(e) in subsection (7) (b) by adding** "of this subsection" **after** "paragraph (a)",

**(f) in subsection (7) (c) and (d) by striking out** "calendar" **and by striking out** "subsection (2) (b)" **and substituting** "subsection (2) (b), any related penalty and any interest on that amount and the penalty",

**(g) by repealing subsections (8) and (9) and substituting the following:**

(8) In relation to a certificate of lien registered under subsection (2) (a) against the real property of a person, the director may register a certificate of lien in the form prescribed for the purposes of subsection (2) (a) in the appropriate land title office in the same manner that a charge is registered under the *Land Title Act* if

(a) the certificate of lien registered under subsection (2) (a) against the real property of the person contains a statement of the amount owing, and

(b) the director is satisfied that the amount referred to in paragraph (a) of this subsection that is stated in that certificate of lien is incorrect.

(8.1) In relation to a financing statement registered under subsection (2) (b) against the personal property of a person, the director may register a financing change statement, as defined in the *Personal Property Security Act*, in the personal property registry if

(a) the financing statement registered under subsection (2) (b) against the personal property of the person contains a statement of the amount owing, and

(b) the director is satisfied that the amount referred to in paragraph (a) of this subsection that is stated in that financing statement is incorrect.



(8.2) A certificate of lien registered under subsection (8) and a financing change statement registered under subsection (8.1) must contain a revised statement of the amount owing.

(8.3) On registration of a certificate of lien against the real property of a person under subsection (8), the certificate of lien registered under subsection (2) (a) against the real property of the person is, at the same time it was originally registered, deemed to be revised to set out the amount owing as stated in the certificate of lien registered under subsection (8).

(8.4) On registration of a financing change statement against the personal property of a person under subsection (8.1), the financing statement registered under subsection (2) (b) against the personal property of the person is, at the same time it was originally registered, deemed to be revised to set out the amount owing as stated in the financing change statement registered under subsection (8.1).

(9) Despite section 71 (1), the director must,

(a) on the oral or written request of a person, disclose in writing the amount of the lien under this section registered against the personal or real property of the person, or

(b) on the written request of a person accompanied by the written consent of a named person, disclose in writing the amount of the lien under this section registered against the personal or real property of the named person. ,

**(h) in subsection (11) (b) by striking out "confirms" and substituting "confirm",**

**(i) in subsection (13) (b) by striking out "section 56," and substituting "section 56 (3),", and**

**(j) in subsection (14) (b) by striking out "incurred in the sale," and substituting "incurred in the sale".**

**19 Section 65 is repealed and the following substituted:**

### **Responsibility of person having control of property**

**65** (1) In this section, "**secured party**" has the same meaning as in the *Personal Property Security Act*.

(2) This section applies to a person who, as assignee, liquidator, administrator, receiver, receiver manager, trustee, secured party or similar person, other than a trustee appointed under the *Bankruptcy and Insolvency Act* (Canada), takes control or possession of the property of a person who has collected tax or an amount as if it were tax, is required to collect or remit tax or is required to pay security under this Act.

(3) Before distributing the proceeds from the realization of the property referred to in subsection (2), a person to whom this section applies must obtain from the director a certificate that the amount that constituted a lien under section 64 has been paid.

(4) If a person to whom this section applies distributes the proceeds from the realization of the property referred to in subsection (2), without having obtained the certificate required by subsection (3), the person is personally liable to the government for an amount equal to the amount required to be paid to obtain the certificate.

(5) An amount payable under subsection (4) in respect of a distribution of the proceeds from the realization of property must be paid on or before the last day of the month after the month in which the disposition occurred.

**20 Section 67 is repealed and the following substituted:**

**Limitation period**

**67** (1) In this section, "**collection proceeding**" means

- (a) an action for the recovery of an amount owing to the government under section 60,
- (b) the filing of a certificate under section 61,
- (c) the making of a demand under section 63, and
- (d) the registration or enforcement of a lien under section 64.

(2) A collection proceeding may be commenced at any time within 7 years after the date of the notice of assessment for the amount claimed in the collection proceeding.

(3) Despite subsection (2), a collection proceeding that relates to a contravention of this Act or the regulations and that involves wilful default or fraud may be commenced at any time.

(4) If, before the expiry of the limitation period that applies under subsection (2) to an amount claimed, a person acknowledges liability in respect of the amount claimed, the date of the notice of assessment is deemed to be the day on which the acknowledgment is made.

(5) Subsection (4) does not apply to an acknowledgment, other than an acknowledgment referred to in subsection (6), unless the acknowledgment is

- (a) in writing,
- (b) signed, by hand or by electronic signature within the meaning of the *Electronic Transactions Act*,
- (c) made by the person making the acknowledgment or the person's agent, and
- (d) made to the government or an agent of the government.

(6) In the case of an amount claimed to which the limitation period under subsection (2) applies, for the purposes of subsection (4), part payment of the amount by the person against whom the claim is or may be made or by the person's agent is an acknowledgment by the person against whom the claim is or may be made of liability in respect of the claim.

(7) Section 24 (2), (4) and (10) of the *Limitation Act* applies for the purposes of this section.

(8) The liability of a person for the payment of an amount owing to the government under this Act is not affected by the expiry of the limitation period that applies under subsection (2) to the amount claimed.

**21 Section 75 is amended by adding the following subsection:**

(5) A penalty under this section is in addition to any other penalty under this Act.

**22 Section 84 (3) is amended by adding the following paragraph:**

(r.1) providing for suspension and cancellation by the director of motive fuel user permits held by persons who refuse or neglect to comply with a requirement of the director to deposit a bond under section 59; .

***Financial Administration Act***

**23 The Financial Administration Act, R.S.B.C. 1996, c. 138, is amended by adding the following section:**

**Sharing information to collect debts**

**16.1** (1) In this section:

**"collection officer"** means the following:

- (a) a person, within the ministry of the Minister of Finance, who is responsible for performing duties in relation to the collection of debts or obligations;
- (b) a person to whom a person referred to in paragraph (a) reports;
- (c) a service provider, or an employee of a service provider, who is responsible for performing duties in relation to the collection of debts or obligations on behalf of the ministry of the Minister of Finance;

**"debtor"** means a person who, under an enactment or a program of the government, owes a debt or obligation to the government;

**"debtor information"** means information that

- (a) is described in subsection (3), and
- (b) was collected under a non-tax enactment or a program of the government for the purpose of the enactment or program;

**"non-tax enactment"** means an enactment that

- (a) does not provide for the collection by the government of a tax, or
- (b) is prescribed for the purposes of this section;

**"personal representative"**, if applicable in relation to a debtor, means the following:

- (a) the debtor's agent or attorney within the meaning of the *Power of Attorney Act*;
- (b) the debtor's representative under a representation agreement made in accordance with the *Representation Agreement Act*, authorized to make decisions, or to assist in making decisions, in relation to the debtor's financial affairs;
- (c) a committee, within the meaning of the *Patients Property Act*, granted power over the financial affairs of the debtor;
- (d) a person responsible for the administration of the debtor's estate under

section 51 of the *Indian Act* (Canada);

(e) the executor or administrator of the debtor's estate;

**"refund"** means an amount owing, under a non-tax enactment or a program of the government, to a debtor by the government that is in the nature of

(a) a refund, rebate or repayment, or

(b) assistance, support or a credit, awarded retroactively.

(2) For the purpose of recovering debts or obligations owed to the government under any enactment or a program of the government,

(a) a collection officer may

(i) collect and use debtor information in the custody or control of the ministry of the Minister of Finance,

(ii) request an appropriate officer or employee of a ministry to disclose debtor information, respecting one or more specified debtors, in the custody or control of the ministry to which the officer or employee belongs, and

(iii) collect and use debtor information provided by, and disclose debtor information to, the debtor's personal representative, and

(b) an officer or employee referred to in paragraph (a) (ii) must disclose to a collection officer the requested debtor information.

(3) Subsection (2) applies to the following debtor information:

(a) a debtor's name, including former names and names by which a debtor is or has been commonly known;

(b) in respect of individuals, a debtor's

(i) birthdate, gender and, if applicable, date of death, and

(ii) home and employment or business contact information;

(c) in respect of debtors that are not individuals,

(i) the date on which a debtor was incorporated or otherwise established and, if applicable, ceased to be incorporated or established, and

(ii) a debtor's business contact information, including contact information contained in a government registry office;

(d) the name and contact information of a debtor's personal representative;

(e) unique identifiers issued to a debtor by the government of any jurisdiction of Canada, including, if applicable, a debtor's social insurance number and identifiers issued by a government registry office;

(f) information respecting the identity and location of assets in which a debtor has or may have an interest, including accounts held at financial institutions;

(g) information respecting debts or obligations owed to the government by a debtor;

(h) information respecting refunds to which a debtor is entitled;

- (i) information respecting bankruptcy or insolvency proceedings to which a debtor is or has been subject;
- (j) information given by a debtor to the government for the purpose of receiving income or premium assistance, support services, a loan, a credit or a benefit;
- (k) prescribed information or a type of prescribed information.

(4) Subsection (2) applies

- (a) despite any provision of a non-tax enactment that requires a person to keep information collected under that enactment confidential,
- (b) despite any agreement or representation made with respect to a program of the government that a person will keep information collected in relation to the program confidential,
- (c) regardless of whether the information was collected before or after
  - (i) this section came into force, or
  - (ii) the person who is the subject of the information became a debtor, and
- (d) regardless of the purpose for which, or the circumstances under which, debtor information was originally collected.

(5) For the purpose of subsection (4) (b), the collection, use or disclosure of debtor information under this section does not constitute a breach or contravention of, or a default under, the agreement or representation.

(6) The Lieutenant Governor in Council may make regulations respecting any matter for which regulations are contemplated by this section.

***24 The following sections are added:***

**Debtor's licences and number plates**

**84.1** (1) In this section and section 88 (2) (c) and (d):

**"debtor"** means a person who owes a government claim;

**"government claim"** means a prescribed government claim within the meaning of government claim in section 86.1 (1), but does not include a claim by the Insurance Corporation of British Columbia for "vehicle indebtedness" as defined in that section.

(2) The Minister of Finance may take action under subsection (3) with respect to a debtor if

- (a) the debtor is in default, as prescribed by regulation, in paying a government claim, or
- (b) the debtor fails or ceases to comply with a payment arrangement referred to in subsection (5) (d) or (9) (e).

(3) In the circumstances described in subsection (2), the Minister of Finance may do either or both of the following with respect to the debtor:

(a) forward to the Insurance Corporation of British Columbia a notice stating that action under this section is to be taken in relation to the debtor's driver's licence;

(b) forward to the Insurance Corporation of British Columbia a notice stating that action under this section is to be taken in relation to a licence and corresponding number plates for any motor vehicle or trailer owned by the debtor.

(4) At least 30 days before forwarding a notice to the Insurance Corporation of British Columbia under subsection (3), the Minister of Finance must give the debtor notice that action will be taken in relation to either or both of the following:

(a) the debtor's driver's licence;

(b) a licence and corresponding number plates for any motor vehicle or trailer owned by the debtor.

(5) Despite subsection (3), the Minister of Finance must not take action under that subsection if, before taking action, one of the following occurs:

(a) the debtor has paid the total amount of the government claim to the Minister of Finance;

(b) the Minister of Finance has knowledge that the government claim has ceased to be payable other than as set out in paragraph (a);

(c) the Minister of Finance has determined that the limitation period for the government claim has expired;

(d) the debtor has entered into a payment arrangement to pay the government claim, on the terms the Minister of Finance considers appropriate, and has complied with the arrangement for the period of time the Minister of Finance considers appropriate;

(e) the Minister of Finance is satisfied that the debtor, without a driver's licence or licence and corresponding number plates for any motor vehicle or trailer owned by the debtor, will experience great hardship or financial difficulty to such an extent that the debtor will be unable to pay the government claim in whole or in part.

(6) On receipt of a notice forwarded under subsection (3) (a), the Insurance Corporation of British Columbia, for the applicable period under subsection (8), must not issue a driver's licence to the debtor.

(7) On receipt of a notice forwarded under subsection (3) (b), the Insurance Corporation of British Columbia, for the applicable period under subsection (8), must not issue a licence and corresponding number plates for a motor vehicle or trailer owned by the debtor.

(8) Subsections (6) and (7) apply in relation to the debtor from the date the Insurance Corporation of British Columbia receives the applicable notice forwarded under subsection (3) until the date the Minister of Finance, under subsection (9), directs the Insurance Corporation of British Columbia to disregard the notice.

(9) The Minister of Finance, on application by a debtor or on the initiative of the Minister of Finance, must direct the Insurance Corporation of British Columbia to disregard the notice forwarded to the Insurance Corporation of British Columbia under subsection (3) respecting the debtor if one of the following occurs:

- (a) the Minister of Finance has determined that the notice contains or is based on a material error;
- (b) the debtor has paid the total amount of the government claim to the Minister of Finance;
- (c) the Minister of Finance has knowledge that the government claim has ceased to be payable other than as set out in paragraph (b);
- (d) the Minister of Finance has determined that the limitation period for the government claim has expired;
- (e) the debtor has entered into a payment arrangement to pay the government claim, on the terms the Minister of Finance considers appropriate, and has complied with the arrangement for the period of time the Minister of Finance considers appropriate;
- (f) the Minister of Finance is satisfied that the debtor, without a driver's licence or licence and corresponding number plates for any motor vehicle or trailer owned by the debtor, will experience great hardship or financial difficulty to such an extent that the debtor will be unable to pay the government claim in whole or in part;
- (g) despite subsection (11) (b), the Minister of Finance is satisfied that the debtor did not actually receive the notice given to the debtor under subsection (4).

(10) As soon as practicable after directing the Insurance Corporation of British Columbia under subsection (9) to disregard the notice forwarded to the Insurance Corporation of British Columbia under subsection (3) respecting a debtor, the Minister of Finance must give the debtor notice that the Minister of Finance has taken that action.

(11) Notice to the debtor under subsection (4) or (10)

- (a) must be sent by ordinary mail to the last known address of the debtor in the records of the Ministry of Finance, and
- (b) is deemed to be received by the debtor 7 days after the date of mailing.

(12) Action by the Minister of Finance under this section is not a bar to the bringing of other proceedings to enforce the payment of the government claim.

### **Section 5 of *Offence Act* does not apply**

**84.2** Section 5 of the *Offence Act* does not apply to section 84.1 or to a regulation made under section 84.1.

### **Delegation by Minister of Finance**

**84.3** (1) The Minister of Finance may delegate to any person or class of persons any or all of the powers, duties and functions of the Minister of Finance under or in relation to section

84.1 (2), (3), (4), (5), (9) and (10).

(2) A delegation under subsection (1)

(a) may be cancelled,

(b) does not prevent the Minister of Finance from exercising the delegated power or carrying out the delegated duty or function, and

(c) may be subject to the terms and conditions the Minister of Finance considers appropriate.

**25 Section 88 (2) is amended by adding the following paragraphs:**

(c) for the purposes of the definition of "government claim" in section 84.1 (1), prescribing government claims or types of government claims;

(d) for the purposes of section 84.1 (2) (a), prescribing the circumstances that constitute a debtor being in default in paying a government claim prescribed under paragraph (c), which circumstances may be different for different government claims or different types of government claims.

### ***Income Tax Act***

**26 Section 4.35 (3) of the Income Tax Act, R.S.B.C. 1996, c. 215, is repealed and the following substituted:**

(3) If more than one individual is entitled to a deduction under this section for a taxation year in respect of a qualifying child, the following rules apply to those individuals for that taxation year in respect of that qualifying child:

(a) the individuals may deduct an amount under this section only if the individuals deduct an amount under section 118.031 of the federal Act;

(b) in respect of those individuals who meet the requirement referred to in paragraph (a) of this subsection,

(i) the total of all amounts deducted by the individuals under this section must not exceed the maximum amount that would be deductible for the year by any one of the individuals if that individual were the only individual entitled to deduct an amount under this section, and

(ii) the amount that is deductible under this section by any one of the individuals must be determined using the same proportion that, under section 118.031 (4) of the federal Act, is agreed to by that individual or is fixed for that individual by the federal minister.

**27 Section 4.51 is amended in subsection (2) (b) and in the description of "T" in subsection (4) by striking out "4.32 [pension credit], " and substituting "4.32 [pension credit], 4.33 [adoption expense credit], "**

**28 Section 25 (3) is amended by striking out "mining reclamation trust" and substituting "qualifying environmental trust".**

**29 Section 37 (1) is amended by striking out "and (11)" and substituting ", (7.01), (7.02) and (11)".**



**30 Section 37 (1) is amended by striking out "and (11) " and substituting ", (7.2) and (11) ".**

**31 Section 37 (1) is amended by striking out "and (11) " and substituting ", (7.3) and (11) ".**

**32 Sections 40 (1) (a), (b), (b.1) and (c) and 68.1 (4) are amended by striking out "mailing" and substituting "sending".**

**33 Section 56 (2) (b) is amended by striking out ", or under section 60 of this Act ".**

**34 Section 60 is repealed.**

**35 Section 61 (3) is amended**

**(a) by striking out "a penalty under section 227 (8), (9) or (9.5) of the federal Act " and substituting "a penalty under any of section 162 (1) to (3), (5), (7), (7.01), (7.02), (7.2), (7.3) or (11) or 227 (8), (9) or (9.5) of the federal Act ", and**

**(b) by striking out "or under section 60 ".**

**36 Section 142 is amended**

**(a) in subsection (6) (b) by striking out "if an individual and the individual's spouse or common-law partner " and substituting "subject to subsection (7.1), if an individual and the individual's spouse or common-law partner ", and**

**(b) by adding the following subsection:**

(7.1) Subsection (6) (b) does not apply if, on December 31 of the taxation year, the individual and the individual's spouse or common-law partner

(a) have been living separate and apart for a period of at least 90 days because of a breakdown of their marriage or common-law relationship, or

(b) are living separate and apart because of medical necessity.

### ***Mineral Tax Act***

**37 Section 30 of the Mineral Tax Act, R.S.B.C. 1996, c. 291, is amended**

**(a) by repealing subsection (1) and substituting the following:**

(1) A person must not disclose information obtained under this Act except as follows:

(a) for the purposes of administering or enforcing this or another taxation Act;

(b) in court proceedings relating to this or another taxation Act;

(c) as instructed by the minister under subsection (2);

(d) as provided in subsection (4). , **and**

**(b) by adding the following subsection:**

(4) A person may disclose the aggregate amount of any mineral tax, interest, penalties or refunds paid or payable under this Act by or to an operator for a fiscal year, if the disclosure is for the purposes of administering or implementing a resource revenue-sharing agreement between the government and a first nation.

## ***Motor Fuel Tax Act***

***38 Section 1 of the Motor Fuel Tax Act, R.S.B.C. 1996, c. 317, is amended by repealing the definition of "tax" and substituting the following:***

**"tax"**, in relation to tax under this Act, includes all penalties and interest that are or may be added to that tax, and, except in section 43, includes

- (a) an amount a person must pay to the government under section 49.1 (2), and
- (b) an amount for which a person is personally liable to the government under section 57.2 (4); .

***39 The following section is added:***

### **Liability of other persons**

**1.2** (1) If more than one person is subject to tax under the same provision of this Act in respect of the same fuel, each person is jointly and severally liable for the tax.

(2) If more than one person is required under the same provision of this Act to pay security to the government in respect of the same fuel, each person is jointly and severally liable to pay the security.

***40 Section 19 is amended by adding the following subsections:***

(3.1) Before the director issues or renews a licence under subsection (1), the director may require the applicant to deposit a bond under section 53 by the date specified by the director.

(3.2) The director may refuse to issue or renew a licence under subsection (1) if the applicant has failed to deposit a bond required under section 53 by the date specified by the director under subsection (3.1) of this section.

***41 Section 21 is repealed and the following substituted:***

### **Refund or deduction for bad debts**

**21** (1) In this section:

**"sale"** means a sale referred to in subsection (2) (a);

**"seller"** means a collector, deputy collector or retail dealer;

**"specified amount"**, in relation to a sale, means a portion, determined in the prescribed manner, of the amount remitted or paid to the government by the seller in respect of taxes or security payable under this Act on the sale.

(2) This section applies to a seller in respect of a sale if

- (a) the seller sells fuel,
- (b) the seller, in accordance with this Act,
  - (i) remits the tax required under this Act to be collected for the sale, or
  - (ii) pays or has paid the security required under this Act to be paid in

respect of the fuel,

(c) the person buying the fuel does not pay to the seller the full amount of the consideration in respect of the sale, and

(d) within 4 years of the date on which the tax or security referred to in paragraph (b) (i) or (ii), as the case may be, was remitted or paid, the seller writes off as unrealizable or uncollectable the amount owing by the person who bought the fuel.

(3) If a seller to whom this section applies in respect of a sale is a collector, the seller may deduct the specified amount from the amount of taxes or security that the seller is required to remit or pay under this Act in respect of the reporting period in which the seller writes off the amount owing referred to in subsection (2) (d).

(4) A deduction referred to in subsection (3) must be made in a form specified by the director.

(5) If the director is satisfied that

(a) this section applies to a seller in respect of a sale, and

(b) if the seller is a collector, the seller has not made a deduction under subsection (3) in respect of the sale,

the director must refund from the consolidated revenue fund the specified amount to the seller.

(6) If a seller who is a collector has made a deduction under subsection (3) or obtained a refund under subsection (5) and recovers some or all of the amount referred to in subsection (2) (d) with respect to which the refund was paid or the deduction was made, the seller must add an amount, determined in the prescribed manner, to the tax to be remitted or security to be paid by the seller under this Act in respect of the reporting period in which the recovery was made.

(7) If a seller, other than a seller referred to in subsection (6), who obtained a refund under subsection (5) recovers some or all of the amount referred to in subsection (2) (d) with respect to which the refund was paid, the seller must pay to the government an amount, determined in the prescribed manner, on or before the last day of the month following the month in which the recovery was made.

#### **42 Section 26 is amended**

***(a) in subsection (1) by striking out "and" at the end of paragraph (a) and by repealing paragraph (b) and substituting the following:***

(b) a refund, other than a refund referred to in paragraph (c), must not be made on a claim for a refund that is received by the director more than 4 years after the date on which the amount claimed was paid or remitted, and

(c) a refund to a person under section 21 (5) must not be made on a claim for a refund that is received by the director more than 4 years after the date on which the person who sold the fuel referred to in section 21 writes off as unrealizable or uncollectable the amount owing by the person who bought that fuel. , ***and***

**(b) in subsection (2) by striking out "was paid." and substituting "was paid or remitted."**

**43 Section 28 is amended by adding the following subsections:**

(2.11) Before the director makes an appointment under subsection (1) or (2.1), the director may require the applicant to deposit a bond under section 53 by the date specified by the director.

(2.12) The director may refuse to make an appointment under subsection (1) or (2.1) if the applicant has failed to deposit a bond required under section 53 by the date specified by the director under subsection (2.11) of this section.

**44 Section 37 is amended by adding the following subsections:**

(3.1) Before the director issues a registered consumer certificate under subsection (1), the director may require the applicant to deposit a bond under section 53 by the date specified by the director.

(3.2) The director may refuse to issue a registered consumer certificate under subsection (1) if the applicant has failed to deposit a bond required under section 53 by the date specified by the director under subsection (3.1) of this section.

**45 Section 43 is amended by adding the following subsections:**

(2.02) If it appears from an inspection, audit or examination or from other information available to the director that a person has deducted an amount under section 21 (3) that was in excess of the amount that the person was entitled to deduct under that section, the director must make an assessment against the person in an amount equal to the excess amount deducted plus interest calculated at the rate and in the manner prescribed.

(2.2) If it appears from an inspection, audit or examination or from other information available to the director that a person has not paid an amount required to be paid under section 49.1 (2), the director must make an assessment against the person in an amount equal to the amount required to be paid under that section.

(2.3) If it appears from an inspection, audit or examination or from other information available to the director that a person has not paid an amount required to be paid under section 57.2 (4), the director must make an assessment against the person in an amount equal to the amount required to be paid under that section.

**46 Section 45.1 is amended**

**(a) in subsection (1) (a) and (b) by striking out "including penalties and interest on that amount" and substituting "any related penalty and any interest on that amount and the penalty",**

**(b) in subsection (2) (a) by striking out "section 55 (1)" and substituting "section 55",**

**(c) in subsection (2) (d) by striking out "a receiving order" and substituting "a bankruptcy order", and**

**(d) in subsection (2) (e) by striking out "section 11 (3)" and substituting "section 11.02".**

**47 Section 46 is amended**

**(a) by repealing subsection (1) and substituting the following:**

(1) Subject to subsection (1.2), the director must issue a notice of assessment to the person liable to pay an amount estimated, assessed or imposed if the director

(a) makes an estimate or assessment under section 42, 43 or 46.1, or

(b) imposes a penalty under section 44, 45, 45.3 or 45.4. , **and**

**(b) by adding the following subsection:**

(1.2) In addition to, or as an alternative to, issuing a notice of assessment under subsection (1) or (1.1), the director may issue a notice of assessment to the custodian or trustee in bankruptcy of the person referred to in subsection (1) or (1.1).

**48 Section 46.1 (1) (a) and (b) is amended by striking out "including penalties and interest on that amount" and substituting "any related penalty and any interest on that amount and the penalty".**

**49 Section 49.1 is repealed and the following substituted:**

**Certificate required for bulk transaction**

**49.1** (1) In this section:

**"bulk transaction"** means either of the following:

(a) a disposition of substantially all of the inventory of fuel in British Columbia of a seller's business;

(b) a disposition of an interest in a seller's business carried on in British Columbia;

**"seller"** means a vendor, wholesale dealer or retail dealer;

**"seller's business"**, in relation to a bulk transaction made, or proposed to be made, by a seller, means the seller's business referred to in paragraph (a) or (b), as the case may be, of the definition of "bulk transaction".

(2) If a person purchases fuel or an interest in a business from a seller through a bulk transaction without obtaining from the seller a duplicate copy of the certificate obtained under subsection (3), the person must pay to the government an amount equal to the total of all amounts owing under this Act, on the date of the bulk transaction, by the seller in respect of the seller's business.

(3) On application in a form and manner specified by the director, the director may issue a certificate in duplicate to a seller in respect of a proposed bulk transaction if all amounts owing under this Act by the seller in respect of the seller's business have been paid.

(4) An amount payable under subsection (2) in respect of a bulk transaction must be paid on or before the last day of the month after the month in which the bulk transaction occurred.

**50 Section 52 is amended**

**(a) in subsection (2) by striking out "the amount of an estimate, assessment or amount**

imposed " **and substituting** "the amount of an estimate or assessment or an amount imposed ",  
**and**

**(b) by adding the following subsection:**

(3) If the amount of an estimate or assessment or an amount imposed is increased on appeal, the appellant must pay to the government

(a) the additional amount owing to the government under this Act, and

(b) any additional interest payable on the additional amount owing to the government under this Act.

**51 Section 53 is repealed and the following substituted:**

### **Collection bond**

**53** (1) In this section:

**"applicant"** means any of the following:

(a) a carrier who has applied for a carrier licence under section 19;

(b) a vendor who has applied to be appointed as a collector under section 28;

(c) a person who has applied for a registered consumer certificate under section 37;

**"maximum bond amount"**, in relation to a bond required to be deposited by a person with the director under this section, means 6 times the estimated amount, determined in a manner and by a procedure the director considers adequate and expedient, of

(a) tax that would normally be collected under this Act by the person in a month in relation to fuel for which the person would not be required to pay security,

(b) tax that would normally be paid under this Act by the person in a month, and

(c) security that would normally be paid under this Act by the person in a month;

**"taxpayer"** means a collector, a licensed carrier, a registered consumer or a motive fuel user permit holder.

(2) The director may require an applicant or a taxpayer to deposit with the director a bond, by way of cash or other security, satisfactory to the director.

(3) The amount of the bond is to be determined by the director, but the amount must not be greater than the maximum bond amount.

(4) If there is a change in circumstances after a bond is provided under subsection (2), the director may vary the amount of the bond required, but the amount must not be greater than the maximum bond amount.

(5) If a person who has deposited a bond under this section fails to collect or remit tax, pay tax or pay security in accordance with this Act, the director, after giving written

notice to the person, may apply all or part of the bond to the amount of tax or security that should have been collected, remitted or paid by the person, to any related penalty and to any interest due on that amount and the penalty.

(6) The director may return a bond deposited under this section, or may pay from the consolidated revenue fund an amount equal to the amount remaining of a bond deposited under this section, to the person who deposited the bond if

(a) the person has ceased being a taxpayer, and

(b) the person as a taxpayer has no amount owing to the government under this Act.

**52 Section 55 (3) is repealed and the following substituted:**

(3) A certificate filed under subsection (2) has the same force and effect, and all proceedings may be taken on the certificate, as if it were a judgment of the court in favour of the government for the recovery of a debt in the amount specified in the certificate against the person named in the certificate.

(4) If the amount specified in a certificate is different from the actual amount owing to the government under this Act, the director may correct the amount by issuing a new certificate specifying the revised amount owed and the name of the person who owes it.

(5) The director may file with the Supreme Court a certificate issued under subsection (4).

(6) A certificate filed under subsection (5)

(a) revises the certificate filed under subsection (2) that names the same person,

(b) is deemed to be filed at the same time as the certificate it revises, and

(c) has the same force and effect, and all proceedings may be taken on the certificate, as if it were a judgment of the court in favour of the government for the recovery of a debt in the amount specified in the certificate against the person named in the certificate.

**53 Section 57.1 is amended**

**(a) in subsection (1) by repealing the definitions of "associated corporation", "financing statement" and "secured party" and substituting the following:**

**"amount owing"** means an amount remaining unpaid or unremitted, any related penalty and any interest on that amount and the penalty;

**"associated corporation"** includes a corporation that is determined under subsection (11) to be associated with another corporation for the purposes of this section;

**"financing statement"** has the same meaning as in the *Personal Property Security Act* ,

**(b) in subsection (2) by striking out "an amount under this Act and does not pay or remit that amount," and substituting "an amount to the government under this Act and does not pay or remit the amount,"**

**(c) in subsection (3) by striking out "remaining unpaid and any related penalty or interest on that amount." and substituting "owing.",**

**(d) by repealing subsection (4) and substituting the following:**

(4) On registration of a lien against the personal property of a person under subsection (2) (b), a lien is created on the present and after acquired personal property in which the person has a legal or equitable interest, including, in the case of a lien referred to in paragraph (a) of this subsection, any portion of the property that is subject to a prior lien or security interest, for the following:

(a) if the lien relates to

- (i) taxes that were required to be collected before registration,
- (ii) taxes that were collected but not remitted before registration, or
- (iii) security that was required to be paid before registration,

the amount of those taxes remaining uncollected or unremitted or security remaining unpaid, any related penalty and any interest on that amount and the penalty;

(b) any amount, other than an amount referred to in paragraph (a), owing by the person under this Act. ,

**(e) in subsection (7) (b) by adding "of this subsection" after "paragraph (a)",**

**(f) in subsection (7) (c) and (d) by striking out "calendar" and by striking out "subsection (2) (b)" and substituting "subsection (2) (b), any related penalty and any interest on that amount and the penalty",**

**(g) by repealing subsections (8) and (9) and substituting the following:**

(8) In relation to a certificate of lien registered under subsection (2) (a) against the real property of a person, the director may register a certificate of lien in the form prescribed for the purposes of subsection (2) (a) in the appropriate land title office in the same manner that a charge is registered under the *Land Title Act* if

- (a) the certificate of lien registered under subsection (2) (a) against the real property of the person contains a statement of the amount owing, and
- (b) the director is satisfied that the amount referred to in paragraph (a) of this subsection that is stated in that certificate of lien is incorrect.

(8.1) In relation to a financing statement registered under subsection (2) (b) against the personal property of a person, the director may register a financing change statement, as defined in the *Personal Property Security Act*, in the personal property registry if

- (a) the financing statement registered under subsection (2) (b) against the personal property of the person contains a statement of the amount owing, and
- (b) the director is satisfied that the amount referred to in paragraph (a) of this subsection that is stated in that financing statement is incorrect.

(8.2) A certificate of lien registered under subsection (8) and a financing change statement registered under subsection (8.1) must contain a revised statement of the amount owing.



(8.3) On registration of a certificate of lien against the real property of a person under subsection (8), the certificate of lien registered under subsection (2) (a) against the real property of the person is, at the same time it was originally registered, deemed to be revised to set out the amount owing as stated in the certificate of lien registered under subsection (8).

(8.4) On registration of a financing change statement against the personal property of a person under subsection (8.1), the financing statement registered under subsection (2) (b) against the personal property of the person is, at the same time it was originally registered, deemed to be revised to set out the amount owing as stated in the financing change statement registered under subsection (8.1).

(9) Despite section 62 (1), the director must,

(a) on the oral or written request of a person, disclose in writing the amount of the lien under this section registered against the personal or real property of the person, or

(b) on the written request of a person accompanied by the written consent of a named person, disclose in writing the amount of the lien under this section registered against the personal or real property of the named person. , **and**

**(h) in subsection (14) (b) by striking out "incurred in the sale," and substituting "incurred in the sale".**

**54 Section 57.2 is repealed and the following substituted:**

**Responsibility of person having control of property**

**57.2** (1) In this section, "**secured party**" has the same meaning as in the *Personal Property Security Act*.

(2) This section applies to a person who, as assignee, liquidator, administrator, receiver, receiver manager, trustee, secured party or similar person, other than a trustee appointed under the *Bankruptcy and Insolvency Act* (Canada), takes control or possession of the property of a person who has collected tax or an amount as if it were tax, is required to collect or remit tax or is required to pay security under this Act.

(3) Before distributing the proceeds from the realization of the property referred to in subsection (2), a person to whom this section applies must obtain from the director a certificate that the amount that constituted a lien under section 57.1 has been paid.

(4) If a person to whom this section applies distributes the proceeds from the realization of the property referred to in subsection (2), without having obtained the certificate required by subsection (3), the person is personally liable to the government for an amount equal to the amount required to be paid to obtain the certificate.

(5) An amount payable under subsection (4) in respect of a distribution of the proceeds from the realization of property must be paid on or before the last day of the month after the month in which the disposition occurred.

(6) Subsections (3) to (5) also apply to a person who, before July 1, 2008, in a capacity described in subsection (2),

(a) took control or possession of the property of another person who has

collected tax, is required to collect or remit tax or is required to pay security under this Act, and

(b) has not yet distributed the proceeds of the realization of the property.

**55 Section 59 is repealed and the following substituted:**

### **Limitation period**

**59** (1) In this section, "**collection proceeding**" means

(a) an action for the recovery of an amount owing to the government under section 54,

(b) the filing of a certificate under section 55,

(c) the making of a demand under section 57, and

(d) the registration or enforcement of a lien under section 57.1.

(2) A collection proceeding may be commenced at any time within 7 years after the date of the notice of assessment for the amount claimed in the collection proceeding.

(3) Despite subsection (2), a collection proceeding that relates to a contravention of this Act or the regulations and that involves wilful default or fraud may be commenced at any time.

(4) If, before the expiry of the limitation period that applies under subsection (2) to an amount claimed, a person acknowledges liability in respect of the amount claimed, the date of the notice of assessment is deemed to be the day on which the acknowledgment is made.

(5) Subsection (4) does not apply to an acknowledgment, other than an acknowledgment referred to in subsection (6), unless the acknowledgment is

(a) in writing,

(b) signed, by hand or by electronic signature within the meaning of the *Electronic Transactions Act*,

(c) made by the person making the acknowledgment or the person's agent, and

(d) made to the government or an agent of the government.

(6) In the case of an amount claimed to which the limitation period under subsection (2) applies, for the purposes of subsection (4), part payment of the amount by the person against whom the claim is or may be made or by the person's agent is an acknowledgment by the person against whom the claim is or may be made of liability in respect of the claim.

(7) Section 24 (2), (4) and (10) of the *Limitation Act* applies for the purposes of this section.

(8) The liability of a person for the payment of an amount owing to the government under this Act is not affected by the expiry of the limitation period that applies under subsection (2) to the amount claimed.

**56 Section 64 is amended by adding the following subsection:**

(7) A penalty under this section is in addition to any other penalty under this Act.

***Provincial Revenue Statutes Amendment Act (No. 2), 2003***

***57 Section 7 of the Provincial Revenue Statutes Amendment Act (No. 2), 2003, S.B.C. 2003, c. 64, is repealed.***

***Provincial Sales Tax Act***

***58 Section 1 of the Provincial Sales Tax Act, S.B.C. 2012, c. 35, is amended in the definition of "tax" by striking out "includes" and substituting "includes, except in section 199 [assessment if amount not paid or remitted or if excess deduction or refund], " and in paragraph (b) of that definition by striking out "section 222" and substituting "section 222 (4)".***

***59 Section 27 (2) is amended by striking out "and despite any other provision of this Act," and substituting "and despite any other provision of this Act except sections 211 [appeal to minister] and 212 [appeal to court],".***

***60 Section 37 (2) (b) is amended by striking out "a conveyance," and substituting "a taxable conveyance, as defined in section 59," and by striking out "the conveyance;" and substituting "the taxable conveyance;".***

***61 Section 48 (c) is amended by striking out "a conveyance" and substituting "a taxable conveyance, as defined in section 59,".***

***62 Section 52 is amended by adding the following subsection:***

(4.1) The amount of tax payable under subsection (4) by a non-resident in relation to tangible personal property brought or sent into British Columbia is reduced by

- (a) the amount of tax under this Act, the Consumption Tax Rebate and Transition Act or the Social Service Tax Act that the non-resident previously paid in relation to the tangible personal property and for which the non-resident has not obtained and is not entitled to obtain a refund under those Acts, and
- (b) the amount of tax under section 165 (2), 212.1 or 218.1 or Division IV.1 of Part IX of the *Excise Tax Act*, in respect of British Columbia as a participating province under Part IX of that Act, that the non-resident previously paid in relation to the tangible personal property and for which the non-resident has not obtained and is not entitled to obtain a refund, credit or rebate under Part IX of that Act.

***63 Section 64 (3) is amended by striking out "the conveyance." and substituting "the taxable conveyance."***

***64 Section 81 (2) is amended by striking out "a conveyance" and substituting "a taxable conveyance, as defined in section 59," and by striking out "the conveyance." and substituting "the taxable conveyance."***

***65 Section 145 is amended***

***(a) in subsection (1) (a) by striking out "section 141," and substituting "section 140,***

141,"

**(b) by adding the following subsections:**

(1.2) Subsection (1.1) does not apply if, in respect of the tangible personal property or software that the person alleges is exempt from tax, the collector is not required under paragraph (a), (b) or (c) of that subsection to obtain any declarations, information or documents.

(3) Subsection (2) does not apply if, in respect of the taxable service that the person alleges is exempt from tax, the collector is not required under paragraph (a), (b) or (c) of that subsection to obtain any declarations, information or documents. , **and**

**(c) in subsection (2) by striking out "under Part 5" in both places and substituting "under a provision of Part 5".**

**66 Section 147 is repealed and the following substituted:**

**Refund if person fails to provide evidence  
at time of sale or lease**

**147** (1) This section applies to a collector if

(a) the collector has levied an amount as tax

(i) in accordance with section 37 (3), (4), (5) or (6), 39 (4), 44 (2), 49 (10), (11) or (12), 92 (2), 93 (4), 95 (3) or 145 (1.1) in respect of a purchase, lease or delivery of tangible personal property,

(ii) in accordance with section 105 (3) or 145 (1.1) in respect of a purchase or delivery of software, or

(iii) in accordance with section 119 (2), 123.1, 130 (2.1) or (3) or 145 (2) in respect of a purchase or provision of a taxable service,

in circumstances in which the collector would not have been required to levy the amount if the collector, at or before the time the tax was levied, had obtained from the person who was liable to pay the tax the declaration, information and document required under the applicable section, and

(b) the collector subsequently obtains from that person the declaration, information and document required under the applicable section.

(2) A collector to whom this section applies may, within 180 days of the date the amount referred to in subsection (1) is levied, refund or credit to the person referred to in that subsection the amount of tax paid or payable.

**67 Section 149 is amended by striking out "refund to the purchaser the amount of tax paid" and substituting "refund or credit to the purchaser the amount of tax paid or payable".**

**68 Sections 150 and 151 are amended by striking out "the amount of tax paid" and substituting "the amount of tax paid or payable".**

**69 Section 168 is amended**

**(a) in subsection (1) (f) (i) by striking out "in this section," and substituting "in paragraphs (a) to (e),"**

**(b) in subsection (1) (g) (i) by striking out "in this section," and substituting "in paragraphs (a) to (f),"**

**(c) by repealing subsection (1) (g) (iii) and substituting the following:**

(iii) sells or provides, or intends to sell or provide, to a person in British Columbia

(A) software,

(B) a taxable service, or

(C) goods for commercial use that the seller or provider brings, sends or causes to be delivered into British Columbia from a place outside Canada; ,

**(d) in subsection (1) by adding the following paragraph:**

(h) a person who

(i) is not otherwise described in paragraphs (a) to (g),

(ii) is located outside Canada, and

(iii) purchases tangible personal property in British Columbia for the purpose of fulfilling an agreement to sell or provide the tangible personal property to a person in British Columbia. , **and**

**(e) in subsection (9.1) by striking out "subsection (1) (g)," and substituting "subsection (1) (g) or (h),"**

**70 Section 186 (1) (c) is amended by striking out "a person" and substituting "a person, other than a collector,"**

**71 Section 187 is amended**

**(a) by repealing subsection (1) and substituting the following:**

(1) In this section:

**"bulk transaction"** means any of the following:

(a) a disposition of substantially all of the inventory in British Columbia of a collector's business;

(b) a disposition of substantially all of a collector's tangible personal property or software in British Columbia that is used in the collector's business carried on in British Columbia;

(c) a disposition of an interest in a collector's business carried on in British Columbia;

**"collector's business"**, in relation to a bulk transaction made, or proposed to be made, by a collector, means the collector's business referred to in paragraph (a), (b) or (c), as the case may be, of the definition of "bulk transaction". ,

**(b) in subsection (2) by striking out "at the time of purchase, by the collector." and substituting "on the date of the bulk transaction, by the collector in respect of the collector's business." , and**

**(c) by repealing subsections (3) and (4) and substituting the following:**

(3) On application in a form and manner specified by the director, the director may issue a certificate in duplicate to a collector in respect of a proposed bulk transaction if all amounts owing under this Act by the collector in respect of the collector's business have been paid.

(4) An amount payable under subsection (2) in respect of a bulk transaction must be paid on or before the last day of the month after the month in which the bulk transaction occurred.

(5) Despite subsection (4), an amount payable under subsection (2) by a registrant must be paid on or before the prescribed date and in the prescribed manner.

**72 Section 192 (1) is amended by adding the following paragraphs:**

(x) section 187 [*certificate required for bulk transaction*];

(y) section 222 [*responsibility of person having control of property*].

**73 Section 199 is amended**

**(a) by adding the following subsection:**

(2.1) If it appears from an inspection, audit or examination or from other information available to the director that a person has deducted an amount under section 159 (3) [*refund or deduction for bad debts*] that was in excess of the amount that the person was entitled to deduct under that section, the director must

(a) calculate, in a manner and by a procedure the director considers adequate and expedient, the excess amount deducted, and

(b) make an assessment against the person in an amount equal to the amount calculated under paragraph (a) of this subsection. , **and**

**(b) in subsection (3) by striking out everything before paragraph (a) and substituting the following:**

(3) If it appears from an inspection, audit or examination or from other information available to the director that a person has received a refund of tax under this Act or has deducted an amount under section 160 (2) [*refund to collector*] that was in excess of the refund amount that was due to the person, the director must .

**74 Section 207 (1) is amended by striking out "and any penalties and interest on that amount." and substituting "any related penalty and any interest on that amount and the penalty."**

**75 Section 216 is amended**

**(a) by adding the following subsection:**

(0.1) In this section, "**maximum bond amount**", in relation to a bond required to be deposited by a person with the director under this section, means 6 times the estimated amount, determined in a manner and by a procedure the director considers adequate and expedient, of

(a) tax that would normally be levied under this Act by the person in a month, and

(b) tax that would normally be paid under this Act by the person in a month. ,

**(b) in subsection (1) by striking out "security satisfactory" and substituting "security, satisfactory",**

**(c) by repealing subsection (2) and substituting the following:**

(2) The amount of the bond is to be determined by the director, but the amount must not be greater than the maximum bond amount.

(2.1) If there is a change in circumstances after a bond is provided under subsection (1), the director may vary the amount of the bond required, but the amount must not be greater than the maximum bond amount. , **and**

**(d) in subsections (3) and (4) by striking out "subsection (1)" wherever it appears and substituting "this section".**

**76 Section 218 is amended**

**(a) by repealing subsection (3) and substituting the following:**

(3) A certificate filed under subsection (2) has the same force and effect, and all proceedings may be taken on the certificate, as if it were a judgment of the court in favour of the government for the recovery of a debt in the amount specified in the certificate against the person named in the certificate. , **and**

**(b) by repealing subsection (6) (c) and substituting the following:**

(c) has the same force and effect, and all proceedings may be taken on the certificate, as if it were a judgment of the court in favour of the government for the recovery of a debt in the amount specified in the certificate against the person named in the certificate.

**77 Section 221 is amended**

**(a) in subsection (1) in the definition of "property" by striking out "taxes referred to in subsection (2) are" and substituting "amount referred to in subsection (2) is", and**

**(b) by repealing subsection (4) (c) and substituting the following:**

(c) any amount, other than an amount referred to in paragraph (a) or (b), owing by the person under this Act.

**78 Section 222 is amended by adding the following subsections:**

(5) An amount payable under subsection (4) in respect of a distribution of the proceeds from the realization of property must be paid on or before the last day of the month after the month in which the disposition occurred.

(6) Despite subsection (5), an amount payable under subsection (4) by a registrant must be paid on or before the prescribed date and in the prescribed manner.

**79 Section 230 is amended by adding the following subsection:**

(6) A penalty under this section is in addition to any other penalty under this Act.

**80 Section 240 (1) (a) is amended by striking out "other prescribed services;" and substituting "other services;".**

**81 Section 246 (f) is amended**

**(a) by repealing subparagraph (ii),**

**(b) by adding "and" at the end of subparagraph (iii), and**

**(c) by adding the following subparagraph:**

(iv) a person, other than a person referred to in subparagraph (i) or (iii), who,

(A) in the ordinary course of the person's business, sells or provides tangible personal property, software or a taxable service in British Columbia or leases tangible personal property in British Columbia,

(B) is an agent of a person described in clause (A),

(C) provides prescribed services to a person referred to in clause (A) or (B) in relation to the tangible personal property, software or taxable service that the person referred to in clause (A) sells, provides or leases, or

(D) is an agent of a person described in clause (C), .

### ***Real Estate Services Act***

**82 Section 1 of the Real Estate Services Act, S.B.C. 2004, c. 42, is amended**

**(a) in paragraph (b) of the definition of "strata management services" by striking out "or" at the end of subparagraph (ii), by adding ", or" at the end of subparagraph (iii) and by adding the following subparagraph:**

(iv) enforcing bylaws or rules of the strata corporation, , **and**

**(b) in the definition of "trade in real estate" by striking out "or" at the end of paragraph (a) and by repealing paragraph (b) and substituting the following:**

(b) an assignment of a contract for purchase, sale or lease of real estate, or a transaction in relation to such an assignment, or

(c) a prospective trade in real estate within the meaning of paragraph (a) or (b); .

**83 Section 26 (1) is amended by adding "and any regulations" after "in accordance with the rules".**

**84 Section 27 is amended**

**(a) in subsection (1) by striking out "and" at the end of paragraph (a), by adding ", and" at the end of paragraph (b) and by adding the following paragraph:**

(c) all money held or received on account of remuneration paid as a result of the licensee recommending the products or services of any of the following persons:

(i) a home inspector, mortgage broker, notary public, lawyer or savings institution;

(ii) any other person in a business, profession or occupation relating to real estate. ,

**(b) in subsection (2) by striking out "and" at the end of paragraph (a), by adding**



**", and" at the end of paragraph (b) and by adding the following paragraph:**

(c) all money held or received on account of remuneration paid as a result of the brokerage, or a related licensee of the brokerage, recommending the products or services of any of the following persons:

(i) a home inspector, mortgage broker, notary public, lawyer or savings institution;

(ii) any other person in a business, profession or occupation relating to real estate. ,

**(c) by adding the following subsections:**

(4.01) Subsection (1) does not apply to money held or received by a licensee providing trading services in relation to a trade in real estate if

(a) the money is in the form of a cheque, draft or money order payable to a person other than the licensee or a related brokerage of the licensee,

(b) the licensee takes no action in relation to the cheque, draft or money order other than delivering it to the person to whom it is payable, and

(c) any conditions established by the rules are met.

(4.02) Subsection (2) does not apply to money held or received by a brokerage if

(a) the money is in the form of a cheque, draft or money order payable to a person other than the brokerage or a related licensee of the brokerage,

(b) the brokerage takes no action in relation to the cheque, draft or money order other than delivering it to the person to whom it is payable, and

(c) any conditions established by the rules are met. , **and**

**(d) in subsection (4.1) by striking out "Despite subsection 2 (b), " and substituting "Despite subsection 2 (b) and (c), "**

**85 Section 41 (1) is amended by striking out "At least 14 days," and substituting "At least 21 days,".**

**86 Section 61 (2) is amended**

**(a) by striking out "the earlier of the following: " and substituting "the earliest of the following: ",**

**(b) in paragraph (b) by adding "or suspended by an order under section 45 (2) (a) [orders in urgent circumstances] or 51 (2) (b) [superintendent's orders in urgent circumstances]" after "was cancelled" and by striking out "that cancellation. " and substituting "that cancellation or suspension; ", and**

**(c) by adding the following paragraph:**

(c) the date the real estate council or superintendent publishes a notice, in accordance with the regulations, that compensable loss may have occurred.

**87 Section 70 (1) and (2) is repealed and the following substituted:**

(1) This section applies to compensable loss if

- (a) the real estate council or superintendent publishes a notice under section 61 (2) (c) [*claim for compensation*] in relation to a responsible brokerage;
- (b) the licence of a responsible brokerage is suspended by an order under section 45 (2) (a) [*orders in urgent circumstances*] or 51 (2) (b) [*superintendent's orders in urgent circumstances*];
- (c) the licence of a responsible brokerage is cancelled.

(1.1) The maximum total amount that may be paid in respect of claims relating to the responsible brokerage, after the date one of the events referred to in subsection (1) (a), (b) or (c) occurs, is the amount prescribed by regulation.

(2) Subsection (1.1) applies to all claims relating to the responsible brokerage for which compensation from the special compensation fund has not been paid on or before the date of the publication, suspension or cancellation, regardless of whether the claims were made under section 61 [*claim for compensation*] before or after the publication, suspension or cancellation.

**88 Section 72 (1) is repealed and the following substituted:**

(1) If

- (a) a payment is made to a person under section 68 [*compensation to be paid based on certificate*],
- (b) the person receives compensation from some other source in relation to the compensable loss, and
- (c) the sum of the payment referred to in paragraph (a) and all compensation to which paragraph (b) applies is greater than the amount of the compensable loss, as assessed under section 64 (b) [*certification of compensable loss*],

the person must pay to the compensation fund corporation the lesser of the following 2 amounts:

- (d) the sum of the payment referred to in paragraph (a) and all compensation to which paragraph (b) applies minus the amount of the compensable loss;
- (e) the amount of the payment referred to in paragraph (a).

**89 Section 74 (1) is amended by striking out "16" and by adding the following paragraph:**

- (c) if the real estate council appoints an individual under section 74.1 [*strata owner representative*], that individual.

**90 The following section is added:**

**Strata owner representative**

**74.1** The real estate council may appoint an individual, not licensed under this Act, to represent the interests of owners of strata property on the real estate council.

**91 Section 77 (1) is amended by adding "**, or an individual appointed under section 74.1 [*strata owner representative*], " **after "an elected council member "**

**92 Section 91 (1) is amended by striking out "5" and by adding the following paragraph:**

(d.1) one or 2 members, appointed in accordance with the regulations, if any; .

**93 Section 94 is amended by adding the following subsection:**

(3) For the purposes of this Division, the foundation is entitled to have access to information, kept by the real estate council under this Act, about any of the following:

- (a) a brokerage starting operations at a head office or branch office;
- (b) a brokerage ending operations at a head office or branch office;
- (c) the location and contact information for each head office or branch office of each brokerage.

**94 Section 130 (2) is amended by adding the following paragraphs:**

- (b.1) respecting a minimum rate of interest for a brokerage trust account;
- (h.1) designating one or 2 persons or bodies to appoint one or 2 individuals as members of the board of governors of the foundation under section 91 (1) (d.1);
- (h.2) prescribing qualifications for members of the board of governors of the foundation appointed under section 91 (1) (d.1); .

***Small Business and Revenue Statutes Amendment Act, 2007***

**95 Sections 60 and 61 of the Small Business and Revenue Statutes Amendment Act, 2007, S.B.C. 2007, c. 31, are repealed.**

***Tobacco Tax Act***

**96 Section 1 of the Tobacco Tax Act, R.S.B.C. 1996, c. 452, is amended**

**(a) in subsection (1) by adding the following definition:**

"tax", in relation to tax under this Act, includes, except in section 22,

- (a) an amount a person must pay to the government under section 10 (2), and
- (b) an amount for which a person is personally liable to the government under section 32.2 (4); , **and**

**(b) by adding the following subsection:**

(3) For the purposes of this Act, a person is deemed to be carrying on business in British Columbia if

- (a) the person's name, or any name under which the person carries on business, is listed in a telephone directory
  - (i) for any part of British Columbia, and
  - (ii) in which an address or telephone number in British Columbia is given for the person,
- (b) the person's name, or any name under which the person carries on business, appears or is announced in any advertisement in which an address or

telephone number in British Columbia is given for the person, or

- (c) the person has, in British Columbia,
  - (i) employees or other representatives, or
  - (ii) a warehouse, office or place of business.

**97 Section 6 (4) and (5) is repealed and the following substituted:**

(4) Before the director issues a dealer's permit to a person under subsection (1), the director may require the person to deposit a bond under section 37 by the date specified by the director.

(5) The director may refuse to issue a dealer's permit to a person if the person has failed to deposit a bond required under section 37 by the date specified by the director under subsection (4) of this section.

**98 Section 7 is amended**

**(a) by adding the following subsections:**

(2.1) If a person refuses or neglects to comply with a requirement of the director to deposit a bond under section 37, the director may, without advance notice to the person,

- (a) suspend the person's dealer's permit or the person's retail authorization for a period of up to 30 days, or
- (b) suspend the person's dealer's permit or the person's retail authorization in respect of a specified location for a period of up to 30 days.

(3.1) If a person refuses or neglects to comply with a requirement of the director to deposit a bond under section 37, the director may

- (a) cancel the person's dealer's permit or the person's retail authorization, or
- (b) cancel the person's dealer's permit or the person's retail authorization in respect of a specified location. ,

**(b) in subsection (4) by striking out "the power under subsection (3)," and substituting "the power under subsection (3) or (3.1)," , and**

**(c) in subsection (4) (b) by striking out "under subsection (3)." and substituting "under subsection (3) or (3.1), as the case may be. "**

**99 Section 10 is repealed and the following substituted:**

**Certificate required for bulk transaction**

**10** (1) In this section:

**"bulk transaction"** means either of the following:

- (a) a disposition of substantially all of the inventory of tobacco in British Columbia of a dealer's business;
- (b) a disposition of an interest in a dealer's business carried on in British Columbia;

**"dealer's business"**, in relation to a bulk transaction made, or proposed to be made, by

a dealer, means the dealer's business referred to in paragraph (a) or (b), as the case may be, of the definition of "bulk transaction".

(2) If a person purchases tobacco or an interest in a business from a dealer through a bulk transaction without obtaining from the dealer a duplicate copy of the certificate obtained under subsection (3), the person must pay to the government an amount equal to the total of all amounts owing under this Act, on the date of the bulk transaction, by the dealer in respect of the dealer's business.

(3) On application in a form and manner specified by the director, the director may issue a certificate in duplicate to a dealer in respect of a proposed bulk transaction if all amounts owing under this Act by the dealer in respect of the dealer's business have been paid.

(4) An amount payable under subsection (2) in respect of a bulk transaction must be paid on or before the last day of the month after the month in which the bulk transaction occurred.

#### **100 Section 12.1 is amended**

**(a) in subsection (1) by striking out "or a person authorized by the director",**

**(b) in subsection (4) by striking out "an affidavit by the director, or the authorized person referred to in subsection (1)," and substituting "an affidavit by the director", and**

**(c) in subsection (4) (a) by striking out "or authorized person".**

#### **101 The following sections are added:**

##### **Service of notices**

**12.2** (1) If service of a notice or other document by the director is required or authorized under this Act, the notice or document is conclusively deemed to have been served if

(a) served on the person,

(b) sent by registered mail to the last known address of the person according to the records of the director, or

(c) sent by electronic mail or fax to the last known electronic mail address or fax number of the person according to the records of the director.

(2) If service of a notice or other document on the minister is required or authorized under this Act, the notice or document is conclusively deemed to have been served if delivered to the office of the deputy minister.

(3) If service under subsection (1) is by registered mail, electronic mail or fax, the notice or document is conclusively deemed to be served when sent.

(4) If a person carries on business under a name or style other than the person's own name, the notice or document may be addressed to the name or style under which the person carries on business and, in the case of personal service, is deemed to have been validly served if the notice or document was left with an adult employed at the place of business of the person.

(5) If persons carry on business in partnership, the notice or document may be addressed

to the partnership name and, in the case of personal service, is deemed to have been validly served if the notice or document was served on one of the partners or left with an adult employed at the place of business of the partnership.

(6) In the case of personal service, a notice or document is deemed to have been validly served

(a) on a corporation, if it was delivered to any board member, senior officer, liquidator or receiver manager of the corporation, and

(b) on an extraprovincial corporation, if it was delivered to a person referred to in paragraph (a) or to an attorney for the extraprovincial corporation.

(7) Proof of the receipt by a person of any notice or document may be established in any court by showing that the notice or document was served or sent in a manner provided for in this section, and the burden of proof is on the person seeking to establish the fact that the notice or document was not received by that person.

(8) In a prosecution or any proceeding for any matter arising under this Act, the facts necessary to establish compliance on the part of the director with this section may be sufficiently proved in any court by the production of an affidavit of the director setting out the facts.

## **Delegation**

**12.3** (1) The director may, in writing, delegate any of the director's powers or duties under this Act.

(2) A delegation under subsection (1) may be to a named person or to a class of persons.

**102 Section 16 is repealed and the following substituted:**

## **Refund or deduction for bad debts**

**16** (1) In this section:

"**sale**" means a sale referred to in subsection (2) (a);

"**specified amount**", in relation to a sale, means a portion, determined in the prescribed manner, of the amount remitted or paid to the government by the dealer in respect of taxes or security payable under this Act on the sale.

(2) This section applies to a dealer in respect of a sale if

(a) the dealer sells tobacco,

(b) the dealer, in accordance with this Act,

(i) remits the tax required under this Act to be collected for the sale, or

(ii) pays or has paid the security required under this Act to be paid in respect of the tobacco,

(c) the person buying the tobacco does not pay to the dealer the full amount of the consideration in respect of the sale, and

(d) within 4 years of the date on which the tax or security referred to in

paragraph (b) (i) or (ii), as the case may be, was remitted or paid, the dealer writes off as unrealizable or uncollectable the amount owing by the person who bought the tobacco.

(3) If a dealer to whom this section applies in respect of a sale is a collector, the dealer may deduct the specified amount from the amount of taxes or security that the dealer is required to remit or pay under this Act in respect of the reporting period in which the dealer writes off the amount owing referred to in subsection (2) (d).

(4) A deduction referred to in subsection (3) must be made in a form specified by the director.

(5) If the director is satisfied that

(a) this section applies to a dealer in respect of a sale, and

(b) if the dealer is a collector, the dealer has not made a deduction under subsection (3) in respect of the sale,

the director must refund from the consolidated revenue fund the specified amount to the dealer.

(6) If a dealer who is a collector has made a deduction under subsection (3) or obtained a refund under subsection (5) and recovers some or all of the amount referred to in subsection (2) (d) with respect to which the refund was paid or the deduction was made, the dealer must add an amount, determined in the prescribed manner, to the tax to be remitted or security to be paid by the dealer under this Act in respect of the reporting period in which the recovery was made.

(7) If a dealer, other than a dealer referred to in subsection (6), who obtained a refund under subsection (5) recovers some or all of the amount referred to in subsection (2) (d) with respect to which the refund was paid, the dealer must pay to the government an amount, determined in the prescribed manner, on or before the last day of the month following the month in which the recovery was made.

***103 Section 18 is repealed and the following substituted:***

**Claim for refund**

**18** (1) To claim a refund under this Act, other than a refund referred to in section 43 (2) (b), a person must submit to the director

(a) subject to the regulations, a written application in the form and manner satisfactory to the director and signed by the person who paid or remitted the amount claimed, and

(b) any information or document required by the director.

(2) For the purposes of subsection (1) (a), if the person who paid or remitted the amount claimed is a corporation, the application must be signed by a member of the board of directors or an authorized employee of the corporation.

(3) Despite anything in this Act or the regulations, the director is not required to pay a refund to a person who claims a refund under subsection (1) unless the requirements of subsections (1) and (2) are met.

**104 Section 19 is amended**

**(a) in subsection (1) by striking out "and" at the end of paragraph (a) and by repealing paragraph (b) and substituting the following:**

(b) a refund, other than a refund referred to in paragraph (c), must not be made on a claim for a refund that is received by the director more than 4 years after the date on which the amount claimed was paid or remitted, and

(c) a refund to a person under section 16 (5) must not be made on a claim for a refund that is received by the director more than 4 years after the date on which the person who sold the tobacco referred to in section 16 writes off as unrealizable or uncollectable the amount owing by the person who bought that tobacco. , **and**

**(b) in subsection (2) by striking out "was paid." and substituting "was paid or remitted."**

**105 Section 21 is amended**

**(a) by repealing subsection (1),**

**(b) in subsection (2) by striking out "a person appointed under subsection (1)" and substituting "the director",**

**(c) in subsection (2) (c) by striking out "ascertain" and substituting "inspect and ascertain",**

**(d) by repealing subsection (3) and substituting the following:**

(3) A person occupying premises referred to in subsection (2) must

(a) produce all books of account or other records as may be required by the director, and

(b) answer all questions of the director regarding the matters referred to in that subsection. , **and**

**(e) in subsection (6) by striking out "or a person appointed under subsection (1)".**

**106 Section 22 is amended**

**(a) in subsection (1) by striking out "the official acting under that section" and substituting "the director",**

**(b) by adding the following subsection:**

(2.02) If, as a result of an inspection, audit or examination or on the basis of other information, it appears that a person has deducted an amount under section 16 (3) that was in excess of the amount that the person was entitled to deduct under that section, the director must make an assessment against the person in an amount equal to the excess amount deducted plus interest calculated at the rate and in the manner prescribed. ,

**(c) in subsections (2.2), (5) and (5.1) by striking out "penalty against" and substituting "penalty on",**

**(d) by repealing subsection (2.3) and substituting the following:**

(2.3) If the director imposes a penalty on a wholesale dealer under subsection (2.2), that



wholesale dealer must not be assessed under subsection (1) in respect of the same tobacco that gave rise to the imposition of the penalty under subsection (2.2). , **and**

**(e) by repealing subsection (5.2) and substituting the following:**

(5.2) If the director imposes a penalty on a dealer under subsection (5.1), the dealer must not be assessed under subsection (1), and a penalty must not be imposed on that dealer under subsection (5), in respect of the same tobacco that gave rise to the imposition of the penalty under subsection (5.1).

(5.3) If it appears from an inspection, audit or examination or from other information available to the director that a person has not paid an amount required to be paid under section 10 (2), the director must make an assessment against the person in an amount equal to the amount required to be paid under that section.

(5.4) If it appears from an inspection, audit or examination or from other information available to the director that a person has not paid an amount required to be paid under section 32.2 (4), the director must make an assessment against the person in an amount equal to the amount required to be paid under that section.

**107 Section 22.1 (1) is amended by striking out "including penalties and interest on the amount assessed." and substituting "any related penalty and any interest on that amount and the penalty."**

**108 The following section is added:**

**Notice of assessment**

**22.2** (1) Subject to subsection (3), the director must issue a notice of assessment to the person liable to pay an amount assessed or imposed if the director

(a) makes an assessment under section 22 or 22.1, or

(b) imposes a penalty under section 22, 22.1 or 35.

(2) If the director assesses interest under section 22, 22.1 or 35, the director may issue a notice of assessment to the person liable to pay the amount of interest assessed.

(3) In addition to, or as an alternative to, issuing a notice of assessment under subsection (1) or (2), the director may issue a notice of assessment to the custodian or trustee in bankruptcy of the person referred to in subsection (1) or (2).

(4) Evidence that a notice of assessment under subsection (1) or (2) has been issued is proof, in the absence of evidence to the contrary, that the amount assessed or imposed under this Act is due and owing, and the onus of proving otherwise is on the person liable to pay the amount assessed or imposed.

(5) Subject to being amended, changed or varied on appeal or by reassessment, an assessment or penalty made or imposed under this Act is valid and binding despite any error, defect or omission in the assessment or penalty or in procedure.

**109 Section 23 (1) is amended**

**(a) in paragraph (c) by striking out "under section 6 (6)" and substituting "under section 6 (5) or (6)", and**

**(b) in paragraph (d) by striking out "under section 7 (2), (3) or (4.3)" and substituting "under section 7 (2), (2.1), (3), (3.1) or (4.3)".**

**110 Section 26 is amended by adding the following subsection:**

(3) If the amount of an assessment or penalty is increased on appeal, the appellant must pay to the government

(a) the additional amount owing to the government under this Act, and

(b) any additional interest payable on the additional amount owing to the government under this Act.

**111 Section 28 (2) is repealed.**

**112 Section 28.1 is amended**

**(a) in subsection (1) (a) and (b) by striking out "including penalties and interest on that amount" and substituting "any related penalty and any interest on that amount and the penalty",**

**(b) in subsection (2) (a) by striking out "section 31 (2)" and substituting "section 31",**

**(c) in subsection (2) (d) by striking out "a receiving order" and substituting "a bankruptcy order", and**

**(d) in subsection (2) (e) by striking out "section 11 (3)" and substituting "section 11.02".**

**113 The following section is added:**

#### **Liability of other persons**

**28.3** (1) If more than one person is subject to tax under the same provision of this Act in respect of the same tobacco, each person is jointly and severally liable for the tax.

(2) If more than one person is required under the same provision of this Act to pay security to the director in respect of the same tobacco, each person is jointly and severally liable to pay the security.

**114 Section 30 is repealed and the following substituted:**

#### **Court proceeding to recover amount owing**

**30** The government may commence a proceeding in a court of competent jurisdiction to recover an amount owing to the government under this Act as a debt due to the government.

**115 Section 31 is repealed and the following substituted:**

#### **Summary proceedings**

**31** (1) If a person fails to pay or remit an amount owing to the government under this Act, the director may issue a certificate specifying the amount owed and the name of the person who owes it.

(2) The director may file with the Supreme Court a certificate issued under subsection (1).

(3) A certificate filed under subsection (2) has the same force and effect, and all proceedings may be taken on the certificate, as if it were a judgment of the court in favour of the government for the recovery of a debt in the amount specified in the certificate against the person named in the certificate.

(4) If the amount specified in a certificate is different from the actual amount owing to the government under this Act, the director may correct the amount by issuing a new certificate specifying the revised amount owed and the name of the person who owes it.

(5) The director may file with the Supreme Court a certificate issued under subsection (4).

(6) A certificate filed under subsection (5)

(a) revises the certificate filed under subsection (2) that names the same person,

(b) is deemed to be filed at the same time as the certificate it revises, and

(c) has the same force and effect, and all proceedings may be taken on the certificate, as if it were a judgment of the court in favour of the government for the recovery of a debt in the amount specified in the certificate against the person named in the certificate.

**116 Section 32 (12) and (13) is repealed.**

**117 The following section is added:**

## **Lien**

**32.1** (1) In this section:

**"amount owing"** means an amount remaining unpaid or unremitted, any related penalty and any interest on that amount and the penalty;

**"associated corporation"** includes a corporation that is determined under subsection (15) to be associated with another corporation for the purposes of this section;

**"collateral"** has the same meaning as in the *Personal Property Security Act*;

**"financing statement"** has the same meaning as in the *Personal Property Security Act*;

**"inventory"** has the same meaning as in the *Personal Property Security Act*;

**"personal property registry"** means the registry under the *Personal Property Security Act*;

**"proceeds"** has the same meaning as in the *Personal Property Security Act*;

**"property"**, when referring to the property of an associated corporation or a related individual, means property that is used in, or in conjunction with, the business in respect of which the amount referred to in subsection (2) is required to be levied and remitted;

**"purchase money security interest"** has the same meaning as in the *Personal Property Security Act*;

**"related individual"** has the same meaning as in the *Property Transfer Tax Act*;

**"security interest"** has the same meaning as in the *Personal Property Security Act*.

(2) If a person is required to pay or remit an amount to the government under this Act and does not pay or remit the amount, the director may register a lien

(a) against the real property of

- (i) the person,
- (ii) an associated corporation of the person, or
- (iii) a related individual of the person

by registering a certificate of lien in the prescribed form in the appropriate land title office in the same manner that a charge is registered under the *Land Title Act*, and

(b) against the personal property of

- (i) the person,
- (ii) an associated corporation of the person, or
- (iii) a related individual of the person

by registering a financing statement in the personal property registry.

(3) On registration of a certificate of lien against the real property of a person under subsection (2) (a), a lien is created on the real property against which the lien is registered for the amount owing.

(4) On registration of a lien against the personal property of a person under subsection (2) (b), a lien is created on the present and after acquired personal property in which the person has a legal or equitable interest, including, in the case of a lien referred to in paragraph (a) of this subsection, any portion of the property that is subject to a prior lien or security interest, for the following:

(a) if the lien relates to

- (i) taxes that were required to be collected before registration,
- (ii) taxes that were collected but not remitted before registration, or
- (iii) security that was required to be paid before registration,

the amount of those taxes remaining uncollected or unremitted or security remaining unpaid, any related penalty and any interest on that amount and the penalty;

(b) any amount, other than an amount referred to in paragraph (a), owing by the person under this Act.

(5) Subject to subsections (6) and (7), a lien, other than a lien referred to in subsection (4) (b), that is registered under subsection (2) (b) against personal property

(a) is not limited to the equity that the person against whose personal property the lien is registered has in the personal property, and

(b) despite the provisions of any other enactments, has priority over a security interest or other lien, whether or not the security interest or other lien existed

before the lien was registered under subsection (2) (b).

(6) A lien registered under subsection (2) (b) against personal property does not have priority over

- (a) a security interest that secures unpaid wages under section 87 (3) of the *Employment Standards Act*, regardless of when that security interest arises, or
- (b) a purchase money security interest in collateral other than collateral that at the time the purchase money security interest attaches is inventory or its proceeds.

(7) If

- (a) one or more liens are registered under subsection (2) (b) against the personal property of a person, and
- (b) the property referred to in paragraph (a) of this subsection is subject to
  - (i) a security interest perfected under the *Personal Property Security Act* before the registration of the first lien under subsection (2) (b), or
  - (ii) another lien created before the registration of the first lien under subsection (2) (b),

the total amount secured by all the liens registered under subsection (2) (b), other than liens referred to in subsection (4) (b), is limited in amount, with respect to all the prior security interests or other liens referred to in paragraph (b) of this subsection, to the sum of the amount of

- (c) taxes remaining uncollected or unremitted, or both, that were required to be collected or were collected by the person for the 6 calendar months before the date of the most recent registration of a lien under subsection (2) (b), any related penalty and any interest on that amount and the penalty, and
- (d) security remaining unpaid that was required to be paid by the person for the 6 calendar months before the date of the most recent registration of a lien under subsection (2) (b), any related penalty and any interest on that amount and the penalty.

(8) In relation to a certificate of lien registered under subsection (2) (a) against the real property of a person, the director may register a certificate of lien in the form prescribed for the purposes of subsection (2) (a) in the appropriate land title office in the same manner that a charge is registered under the *Land Title Act* if

- (a) the certificate of lien registered under subsection (2) (a) against the real property of the person contains a statement of the amount owing, and
- (b) the director is satisfied that the amount referred to in paragraph (a) of this subsection that is stated in that certificate of lien is incorrect.

(9) In relation to a financing statement registered under subsection (2) (b) against the personal property of a person, the director may register a financing change statement, as defined in the *Personal Property Security Act*, in the personal property registry if

- (a) the financing statement registered under subsection (2) (b) against the personal property of the person contains a statement of the amount owing, and

(b) the director is satisfied that the amount referred to in paragraph (a) of this subsection that is stated in that financing statement is incorrect.

(10) A certificate of lien registered under subsection (8) and a financing change statement registered under subsection (9) must contain a revised statement of the amount owing.

(11) On registration of a certificate of lien against the real property of a person under subsection (8), the certificate of lien registered under subsection (2) (a) against the real property of the person is, at the same time it was originally registered, deemed to be revised to set out the amount owing as stated in the certificate of lien registered under subsection (8).

(12) On registration of a financing change statement against the personal property of a person under subsection (9), the financing statement registered under subsection (2) (b) against the personal property of the person is, at the same time it was originally registered, deemed to be revised to set out the amount owing as stated in the financing change statement registered under subsection (9).

(13) Despite section 13, the director must,

(a) on the oral or written request of a person, disclose in writing the amount of the lien under this section registered against the personal or real property of the person, or

(b) on the written request of a person accompanied by the written consent of a named person, disclose in writing the amount of the lien under this section registered against the personal or real property of the named person.

(14) If the director believes that one corporation is associated with another corporation within the meaning of section 256 of the *Income Tax Act* (Canada), the director may request one or both of the corporations to provide to the director the records and information required by the director to confirm or rebut that belief.

(15) The director may determine that corporations are associated corporations for the purposes of this section if

(a) a corporation that has been requested to provide records or information to the director under subsection (14) fails or refuses to comply with that request within a period of time considered by the director to be reasonable in the circumstances, or

(b) the records or information provided to the director under this section confirm the director's belief that the corporations are associated.

(16) Immediately after a corporation is determined under this section to be associated with a person referred to in subsection (2) (a) (i) and (b) (i), the director

(a) must notify the corporation of this in writing, and

(b) may register a lien under this section against the real and personal property of the corporation.

(17) The director may seize personal property against which a lien is registered under subsection (16) at any time after the registration of the lien, but must not take any action

to realize on those assets until the later of

- (a) the date that is 90 days after the date on which the notice required under subsection (16) (a) was sent to the corporation, and
- (b) if a notice of appeal is served on the minister in respect of the determination within the time provided by section 23 (1), the date on which the minister upholds the determination under that appeal.

(18) If, at any time, the director becomes convinced that the corporations were not associated within the meaning of section 256 of the *Income Tax Act* (Canada) at the time that the lien was registered under subsection (16) (b) of this section or if the minister or a court of competent jurisdiction upholds the corporation's appeal against the director's determination on the basis that the corporations were not associated at the time that the lien was registered, the director must,

- (a) if the director has not realized on any of the assets against which the lien was registered, promptly release the lien, and
- (b) if the director has realized on some or all of the assets against which the lien was registered, promptly release the lien against the remaining assets and pay the proceeds realized from the sale of the realized assets minus any costs or expenses incurred in the sale
  - (i) to the corporation, or
  - (ii) if the director considers it appropriate to do so, into the Supreme Court under Rule 10-3 of the Supreme Court Civil Rules.

(19) The release of the lien under subsection (18) (a) or the release of the lien and payment of the applicable net sale proceeds under subsection (18) (b) is deemed to be full satisfaction of all claims any person, including the corporation, might have arising out of or in any way connected with the determination made under subsection (15), the registration of the lien or the seizure or sale of any or all of the assets against which the lien was registered.

**118 The following section is added:**

### **Responsibility of person having control of property**

**32.2** (1) In this section, "**secured party**" has the same meaning as in the *Personal Property Security Act*.

(2) This section applies to a person who, as assignee, liquidator, administrator, receiver, receiver manager, trustee, secured party or similar person, other than a trustee appointed under the *Bankruptcy and Insolvency Act* (Canada), takes control or possession of the property of a person who has collected tax or an amount as if it were tax, is required to collect or remit tax or is required to pay security under this Act.

(3) Before distributing the proceeds from the realization of the property referred to in subsection (2), a person to whom this section applies must obtain from the director a certificate that the amount that constituted a lien under section 32.1 has been paid.

(4) If a person to whom this section applies distributes the proceeds from the realization of the property referred to in subsection (2), without having obtained the certificate

required by subsection (3), the person is personally liable to the government for an amount equal to the amount required to be paid to obtain the certificate.

(5) An amount payable under subsection (4) in respect of a distribution of the proceeds from the realization of property must be paid on or before the last day of the month after the month in which the disposition occurred.

**119 Section 35 (3) is repealed.**

**120 Section 36 is repealed and the following substituted:**

### **Limitation period**

**36** (1) In this section, "**collection proceeding**" means

- (a) a proceeding for the recovery of an amount owing to the government under section 30,
- (b) the filing of a certificate under section 31,
- (c) the making of a demand under section 32, and
- (d) the registration or enforcement of a lien under section 32.1.

(2) A collection proceeding may be commenced at any time within 7 years after the date of the notice of assessment for the amount claimed in the collection proceeding.

(3) Despite subsection (2), a collection proceeding that relates to a contravention of this Act or the regulations and that involves wilful default or fraud may be commenced at any time.

(4) If, before the expiry of the limitation period that applies under subsection (2) to an amount claimed, a person acknowledges liability in respect of the amount claimed, the date of the notice of assessment is deemed to be the day on which the acknowledgment is made.

(5) Subsection (4) does not apply to an acknowledgment, other than an acknowledgment referred to in subsection (6), unless the acknowledgment is

- (a) in writing,
- (b) signed, by hand or by electronic signature within the meaning of the *Electronic Transactions Act*,
- (c) made by the person making the acknowledgment or the person's agent, and
- (d) made to the government or an agent of the government.

(6) In the case of an amount claimed to which the limitation period under subsection (2) applies, for the purposes of subsection (4), part payment of the amount by the person against whom the claim is or may be made or by the person's agent is an acknowledgment by the person against whom the claim is or may be made of liability in respect of the claim.

(7) Section 24 (2), (4) and (10) of the *Limitation Act* applies for the purposes of this section.

(8) The liability of a person for the payment of an amount owing to the government



under this Act is not affected by the expiry of the limitation period that applies under subsection (2) to the amount claimed.

**121 Section 37 is repealed and the following substituted:**

**Collection bond**

**37** (1) In this section:

**"applicant"** means either of the following:

- (a) a person who has applied for a dealer's permit under section 6;
- (b) a person who has applied for a retail authorization in accordance with the regulations;

**"maximum bond amount"**, in relation to a bond required to be deposited by a person with the director under this section, means 6 times the estimated amount, determined in a manner and by a procedure the director considers adequate and expedient, of

- (a) tax that would normally be collected under this Act by the person in a month in relation to tobacco for which the person would not be required to pay security,
- (b) tax that would normally be paid under this Act by the person in a month, and
- (c) security that would normally be paid under this Act by the person in a month.

(2) The director may require an applicant or a dealer to deposit with the director a bond, by way of cash or other security, satisfactory to the director.

(3) The amount of the bond is to be determined by the director, but the amount must not be greater than the maximum bond amount.

(4) If there is a change in circumstances after a bond is provided under subsection (2), the director may vary the amount of the bond required, but the amount must not be greater than the maximum bond amount.

(5) Despite subsections (3) and (4), if a bond is required as a condition of holding a dealer's permit or a retail authorization, the amount of the bond required under this section must be the greater of the maximum bond amount and \$5 000.

(6) If a person who has deposited a bond under this section fails to collect or remit tax, pay tax or pay security in accordance with this Act, the director, after giving written notice to the person, may apply all or part of the bond to the amount of tax or security that should have been collected, remitted or paid by the person, to any related penalty and to any interest due on that amount and the penalty.

(7) The director may return a bond deposited under this section, or may pay from the consolidated revenue fund an amount equal to the amount remaining of a bond deposited under this section, to the person who deposited the bond if

- (a) the person has ceased being a dealer, and

(b) the person as a dealer has no amount owing to the government under this Act.

**122 Section 39 is amended by adding the following subsection:**

(12.1) A penalty under this section is in addition to any other penalty under this Act.

**123 Section 40 is amended by adding the following subsection:**

(5) In a prosecution under this Act, a document purporting to be certified by the director to be a true copy of an agreement entered into under section 43.2 is proof of the agreement.

**124 Section 43 (3) is amended by striking out "sections 14 and 28 to 31" and substituting "sections 14, 28 to 31 and 32.1".**

**125 The following section is added:**

**Minister may enter into agreement**

**43.2** The minister, on behalf of the government, may enter into an agreement with the government of Canada or an agent of the government of Canada respecting the administration of a tobacco marking system.

**126 Section 44 (2) is amended**

**(a) by repealing paragraphs (e) and (k) and substituting the following:**

(e) defining any word or expression used but not defined in this Act;

(k) establishing a marking system, including the power to establish different marks or stamps for different types of tobacco or packages, for identifying tobacco that is to be sold to persons

(i) who are required to pay tax under this Act, or

(ii) whose purchase of tobacco is exempt from tax;

(k.1) establishing circumstances, in relation to the marking system, under which a person may possess, purchase, sell, transport or store tobacco, including the power to establish different circumstances for different types of tobacco; , **and**

**(b) in paragraph (l) by striking out "section 43" and substituting "section 43 or 43.2".**

**127 Section 44 (2) is amended**

**(a) by adding the following paragraph:**

(k.2) respecting applications for a refund under section 18; ,

**(b) by repealing paragraph (n) and substituting the following:**

(n) prescribing the maximum quantity of tobacco that, if found by the director as described in section 51 (2), may be seized by the director under that section; , **and**

**(c) by adding the following paragraph:**

(o.1) respecting fees for certificates under sections 10 and 32.2, including

setting the fee and the time and manner of payment of the fee; .

**128 Section 51 is amended**

**(a) by repealing subsection (1),**

**(b) in subsection (2) by striking out everything before paragraph (a) and substituting the following:**

(2) The director may seize and remove tobacco that the director finds while conducting an inspection, audit or examination under section 21, and the packages in which the tobacco is kept, if ,

**(c) in subsection (2) (a) by striking out "the official" and substituting "the director",**

**(d) by repealing subsection (4) and substituting the following:**

(4) The director must provide a receipt for tobacco seized and removed under subsection (2) to the person from whom the tobacco is seized. , **and**

**(e) in subsection (5) by adding "and" at the end of paragraph (a), by striking out "and" at the end of paragraph (b) and by repealing paragraph (c).**

**129 Section 51 (2) (b) (i) to (iii) is repealed and the following substituted:**

- (i) does not bear the prescribed mark or stamp,
- (ii) bears a mark or stamp specified by an enactment of any jurisdiction, other than the prescribed mark or stamp,
- (iii) was marked by a person not authorized by the director to mark tobacco, .

**130 Section 54 (8) (a) (i) to (iii) is repealed and the following substituted:**

- (i) does not bear the prescribed mark or stamp,
- (ii) bears a mark or stamp specified by an enactment of any jurisdiction, other than the prescribed mark or stamp, or
- (iii) was marked by a person not authorized by the director to mark tobacco, or .

**131 Section 58 is amended**

**(a) in subsection (5) by striking out "on which an indicium has been marked or stamped under this Act" and substituting "that have been marked with the prescribed mark or stamp", and**

**(b) in subsection (7) by striking out "or stamp an indicium on tobacco or on any package, carton or case." and substituting "tobacco or any package, carton or case with the prescribed mark or stamp."**

## **Transitional Provision**

### **Income Tax Act transition – failure to electronically file income tax returns**

**132** Section 162 (7.2) of the *Income Tax Act* (Canada), as that section applies for the

purposes of the *Income Tax Act* (British Columbia), applies only to taxation years that end after 2010 except that, in the application of that section to the 2011 and 2012 taxation years, the reference to \$1 000 in that section, as that section applies for the purposes of the *Income Tax Act* (British Columbia), must be read as

- (a) \$250, for the 2011 taxation year, and
- (b) \$500, for the 2012 taxation year.

## Commencement

**133** The provisions of this Act referred to in column 1 of the following table come into force as set out in column 2 of the table:

Item	Column 1 <b>Provisions of Act</b>	Column 2 <b>Commencement</b>
1	Anything not elsewhere covered by this table	The date of Royal Assent
2	Sections 8 and 9	By regulation of the Lieutenant Governor in Council
3	Sections 24 and 25	By regulation of the Lieutenant Governor in Council
4	Section 26	January 1, 2012
5	Section 27	January 1, 2007
6	Section 28	February 23, 1994
7	Section 29	January 1, 2010
8	Section 30	January 1, 2011
9	Section 31	January 1, 2013
10	Section 32	December 15, 2010
11	Section 36	April 1, 2012
12	Sections 41 and 42	By regulation of the Lieutenant Governor in Council
13	Section 59	By regulation of the Lieutenant Governor in Council
14	Sections 60 to 64	April 1, 2013
15	Sections 66 to 69	April 1, 2013
16	Section 71	By regulation of the Lieutenant Governor in Council
17	Section 78	By regulation of the Lieutenant Governor in Council
18	Section 83	By regulation of the Lieutenant Governor in Council
19	Section 92	By regulation of the Lieutenant Governor in Council
20	Section 94	By regulation of the Lieutenant Governor in Council
21	Section 102	By regulation of the Lieutenant Governor in Council

22	Section 104	By regulation of the Lieutenant Governor in Council
23	Section 111	By regulation of the Lieutenant Governor in Council
24	Section 117	By regulation of the Lieutenant Governor in Council
25	Section 119	By regulation of the Lieutenant Governor in Council
26	Sections 123 to 126	By regulation of the Lieutenant Governor in Council
27	Sections 129 to 131	By regulation of the Lieutenant Governor in Council
28	Section 132	January 1, 2011

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