

TABLE OF CONTENTS

Introduction	vii
Ministry of Finance — Revenue Division	ix
<i>Interpretation Act</i> , R.S.B.C. 1996, c. 238	1
Topical Index — <i>Interpretation Act</i>	23
Income Taxation	
<i>Corporation Capital Tax Act</i> , R.S.B.C. 1996, c. 73 [Repealed]	27
<i>Income Tax Act</i> , R.S.B.C. 1996, c. 215	65
Reg. 69/90, <i>Income Tax Definition Regulation</i>	319
Reg. 246/94, <i>Income Tax Appeal Fee Regulation</i>	321
Reg. 343/95, <i>Political Contributions Regulations</i>	322
Reg. 346/96, <i>Income Tax Small Business Tax Holiday Regulation</i>	324
Reg. 231/98, <i>Income Tax (BC Family Bonus) Regulation</i>	325
Reg. 4/99, <i>Film and Television Tax Credit Regulation</i>	328
Reg. 396/2000, <i>Source Deduction Regulation</i>	335
Reg. 128/2003, <i>Book Publishing Tax Credit Regulation</i>	344
Reg. 242/2007, <i>Mining Exploration Tax Credit Regulation</i>	345
Reg. 243/2007, <i>Training Tax Credits Regulation</i>	346
Reg. 105/2008, <i>Climate Action Dividend Regulation</i>	355
Reg. 135/2008, <i>Low Income Climate Action Tax Credit Regulation</i>	357
Reg. 184/2010, <i>BC Harmonized Sales Tax Credit Regulation</i>	358
Reg. 187/2010, <i>Interactive Digital Media Tax Credit Regulation</i>	359
Reg. 299/2010, <i>Training Tax Credits Prescribed Requirements and Date) Regulation</i>	360
<i>Insurance Premium Tax Act</i> , R.S.B.C. 1996, c. 232	361
Reg. 77/94, <i>Taxable Insurer Regulation</i>	389
Reg. 52/2003, <i>Insurance Premium Tax Act Interest Regulation</i>	390
Reg. 143/2005, <i>Approved Plan Regulation</i>	391
Reg. 175/2012, <i>Insurance Premium Tax Act Classes of Insurance Regulation</i>	392
<i>International Business Activity Act</i> , S.B.C. 2004, c. 49	393
Reg. 327/2004, <i>International Business Activity Regulation</i>	457
<i>Logging Tax Act</i> , R.S.B.C. 1996, c. 277	463
Reg. 53/2003, <i>Logging Tax Act Interest Regulation</i>	490
<i>Property Transfer Tax Act</i> , R.S.B.C. 1996, c. 378	491
Reg. 74/88, <i>Property Transfer Tax Regulation</i>	559
Reg. 209/92, <i>Lien Form Regulation</i>	566
Reg. 249/99, <i>BC Transportation Financing Authority Property</i> <i>Transfer Tax Exemption Regulation</i>	567
Reg. 323/99, <i>BC Transportation Financing Authority Property</i> <i>Transfer Tax Exemption Regulation No. 2</i>	568

Table of Contents

Reg. 331/99, <i>Corridor Protection Land Property Transfer Tax Exemption Regulation</i>	569
Reg. 43/2001, <i>BC Transportation Financing Authority Property Transfer Tax Exemption Regulation No. 3</i>	570
Reg. 144/2003, <i>BC Transportation Financing Authority Property Transfer Tax Exemption Regulation No. 4</i>	571
Reg. 474/2003, <i>McLeod Lake Indian Band Treaty No. 8 Adhesion and Settlement Agreement Exemption Regulation</i>	572
Reg. 52/2004, <i>Religious Charity Property Transfer Tax Exemption Regulation</i>	573
Reg. 194/2005, <i>Greater Vancouver Transport Authority Exemption Regulation</i>	574
Reg. 360/2005, <i>Property Transfer Tax Exemption Regulation No. 8</i>	575
Reg. 189/2006, <i>Property Transfer Tax Exemption Regulation No. 9</i>	576
Reg. 141/2007, <i>Habitat for Humanity Corporation Designation Regulation</i>	577
Reg. 202/2008, <i>Property Transfer Tax Exemption Regulation No. 10</i>	578
Reg. 20/2009, <i>Property Transfer Tax Exemption Regulation No. 11</i>	579
Reg. 328/2010, <i>Property Transfer Tax Exemption Regulation No. 12</i>	580
Reg. 329/2010, <i>Property Transfer Tax Exemption Regulation No. 13</i>	581
Reg. 58/2011, <i>Treaty First Nation Property Transfer Tax Exemption Regulation</i>	582
<i>Small Business Venture Capital Act</i> , R.S.B.C. 1996, c. 429	583
Reg. 390/98, <i>Small Business Venture Capital Regulation</i>	619
Topical Index — Income Taxation	629
 Consumer Taxation	
<i>Hotel Room Tax Act</i> , R.S.B.C. 1996, c. 207 [Repealed]	643
<i>Motor Fuel Tax Act</i> , R.S.B.C. 1996, c. 317	667
Reg. 414/85, <i>Motor Fuel Tax Regulation</i>	805
Reg. 272/93, <i>BC Transportation Financing Authority Motor Fuel Tax Regulation</i> [Repealed]	837
Reg. 105/97, <i>Propane Motor Vehicle Fuel Tax Remission Regulation</i> [Repealed]	838
Reg. 48/2003, <i>Victoria Regional Transit Commission Regulation No. 25-2003</i>	839
Reg. 146/2004, <i>Victoria Regional Transit Commission Regulation No. 25-2004</i>	840
Reg. 54/2005, <i>Victoria Regional Transit Commission Regulation No. 26-2005</i>	841
Reg. 24/2006, <i>Victoria Regional Transit Commission Regulation No. 27-2006</i>	842
Reg. 22/2007, <i>Victoria Regional Transit Commission Regulation No. 28-2007</i>	843
<i>Provincial Sales Tax Act</i> , S.B.C. 2012, c. 35	845
Reg. 93/2013, <i>Designated Accommodation Area Tax Regulation</i>	999
Reg. 96/2013, <i>Provincial Sales Tax Regulation</i>	1006
Reg. 97/2013, <i>Provincial Sales Tax Exemption and Refund Regulation</i>	1041
<i>Provincial Sales Tax Transitional Provisions and Amendments Act</i>	1159
Reg. 154/2013, <i>Provincial Sales Tax Regulation</i>	1259
<i>Social Service Tax Act</i> , R.S.B.C. 1996, c. 431 [Repealed]	1261
<i>Tobacco Tax Act</i> , R.S.B.C. 1996, c. 452	1399
Reg. 66/2002, <i>Tobacco Tax Act Regulation</i>	1483
Topical Index — Consumer Taxation	1497

Table of Contents

Resource

<i>Carbon Tax Act</i> , S.B.C. 2008, c. 40	1515
Reg. 125/2008, <i>Carbon Tax Regulation</i>	1610
<i>Liquefied Natural Gas Income Tax Act</i> , S.B.C. 2014, c. 34	1635
Reg. 281/2010, <i>Pipeline and Liquefied Natural Gas Facility Regulation</i>	1759
Reg. 146/2014, <i>Liquefied Natural Gas Facility Regulation</i>	1763
<i>Mineral Land Tax Act</i> , R.S.B.C. 1996, c. 290	1775
Reg. 825/74, <i>Mineral Land Tax Adjustment Regulation</i>	1791
Reg. 826/74, <i>Surrender of Interests in Mineral Land Regulations</i>	1792
Reg. 458/78, <i>Agricultural Mineral Land Regulation</i>	1793
Reg. 330/83, <i>Mineral Land Tax Interest Rate Regulation</i>	1794
Reg. 319/98, <i>Certificate of Forfeiture Form Regulation</i>	1795
<i>Mineral Tax Act</i> , R.S.B.C. 1996, c. 291	1797
Reg. 400/89, <i>Mineral Tax Disposition of a Mine Regulation</i>	1839
Reg. 401/89, <i>Mineral Tax General Regulation</i>	1842
Reg. 403/89, <i>Mineral Tax Transitional Regulation</i>	1844
Reg. 405/89, <i>Mineral Tax Costs and Expenditures Regulation</i>	1846
Reg. 60/91, <i>Partnership Election Form Regulation</i>	1852
Reg. 8/98, <i>Mineral Tax Reclamation Regulation</i>	1853
Reg. 86/98, <i>Mineral Tax Return Form Regulation</i>	1856
Topical Index — Resource	1865