

For Report

Certified correct as amended in Committee of the Whole on the 9th day of April, 2024
Seunghée Suzie Seo, Law Clerk

MINISTER OF FINANCE

BILL 3 – 2024

BUDGET MEASURES IMPLEMENTATION ACT, 2024

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

PART 1 – NON-TAX BUDGET MEASURES

Balanced Budget and Ministerial Accountability Act

- 1** *Section 2.2 of the Balanced Budget and Ministerial Accountability Act, S.B.C. 2001, c. 28, is amended by striking out “2025–2026” and substituting “2026–2027”.*

Special Accounts Appropriation and Control Act

- 2** *The Special Accounts Appropriation and Control Act, R.S.B.C. 1996, c. 436, is amended by adding the following section:*

First Nations Equity Financing special account

- 9.8** (1) A special account, to be known as the First Nations Equity Financing special account, is established.
- (2) The special account consists of the following:
- (a) an initial balance of \$10 million;
 - (b) amounts transferred to the special account under subsection (3);
 - (c) amounts transferred from a vote, as defined in the *Financial Administration Act*;
 - (d) amounts recovered by the government in relation to amounts paid under subsection (5) (a), (b) or (c);
 - (e) amounts received by the government from the government of Canada for any of the purposes described in subsection (5) (a) to (c);
 - (f) any other amounts received by the government for payment into the special account.

- (3) Treasury Board may direct that an amount in respect of amounts received by the government and paid into the consolidated revenue fund be transferred to the special account.
- (4) Treasury Board may direct that the balance of the special account be reduced by an amount equal to any part of the balance that Treasury Board considers is not required for the purposes of the special account.
- (5) Despite section 21 (3) of the *Financial Administration Act* but subject to the prior approval of Treasury Board, the Minister of Finance may pay money out of the special account for the following purposes:
 - (a) providing grants to assist first nations in participating in processes intended for the acquisition of equity interests in business organizations involved in projects in British Columbia;
 - (b) providing grants to reduce the amounts provided under the loans that are the subject of guarantees given under subsection (6);
 - (c) paying amounts required to be paid by the government in relation to guarantees given under subsection (6);
 - (d) exercising the government's rights under a guarantee given under subsection (6);
 - (e) paying the expenses of administering the special account or any other expenses related to administering other activities undertaken under this subsection.
- (6) Despite section 72 (3) of the *Financial Administration Act*, the Minister of Finance may, on behalf of the government, guarantee the repayment of all or part of a loan by a person if the loan is to assist first nations in acquiring equity interests in business organizations involved in projects in British Columbia.
- (7) A guarantee may only be given under subsection (6) if prior approval of Treasury Board has been obtained.
- (8) The total outstanding principal amount of loans guaranteed under subsection (6) must not exceed the amount prescribed under subsection (9).
- (9) The Lieutenant Governor in Council may make regulations prescribing an amount for the purpose of subsection (8).

PART 2 – TAX-RELATED BUDGET MEASURES

Assessment Act

3 *Section 1 (1) of the Assessment Act, R.S.B.C. 1996, c. 20, is amended*

(a) by adding the following definition:

“eligible supportive housing property”, in relation to a taxation year, means property that is used by or on behalf of a person who received funding from the government, a regional health board, a treaty first nation or the Nisga’a Nation in the preceding calendar year for the provision of supportive housing on that property; ,

(b) by repealing the definition of “Nisga’a land registry” and substituting the following:

“Nisga’a land registry” means a land registry that is part of the land title or land registry system established by the Nisga’a Lisims Government under paragraph 50 of the Nisga’a Government Chapter of the Nisga’a Final Agreement; ,

(c) by adding the following definition:

“regional health board” means a board as defined in section 1 of the *Health Authorities Act*; ,

(d) by repealing the definition of “taxing treaty first nation”, and

(e) by adding the following definition:

“timber” means timber as defined in the *Forest Act*; .

4 *Section 2 is amended by striking out “taxing treaty first nation” wherever it appears and substituting “treaty first nation”.*

5 *Section 3 is amended*

(a) in subsection (1) (a) by striking out “taxing treaty first nation” and substituting “treaty first nation”,

(b) in subsection (1) (b) by adding “subject to subsection (2.2),” before “deliver an assessment notice”,

(c) by adding the following subsections:

- (2.1) In relation to property in the treaty lands of a treaty first nation or Nisga’a Lands, an assessment roll completed under subsection (1) is the assessment roll
 - (a) for the purpose of taxation, during the calendar year following completion of that roll,
 - (i) by the treaty first nation, if the treaty first nation has adopted this Act and the regulations, in their entirety and as amended from time to time, for the purposes of valuing and classifying interests in real property within its treaty lands, or
 - (ii) by the Nisga’a Lisims Government, if the Nisga’a Lisims Government has adopted this Act and the regulations, in their entirety and as amended from time to time, for the purposes of valuing and classifying interests in real property within Nisga’a Lands, and
 - (b) for the purpose of requisitioning the treaty first nation or Nisga’a Nation during that calendar year.
- (2.2) The requirement in subsection (1) (b) to deliver an assessment notice to each person named in the assessment roll does not apply in relation to an assessment roll prepared for the purpose of requisitioning a treaty first nation or the Nisga’a Nation. ,

(d) in subsection (7) (b) by striking out “taxing treaty first nation” and substituting “treaty first nation”, and

(e) in subsection (8) by striking out “The assessment notice must be delivered” and substituting “An assessment notice required under subsection (1) (b) to be delivered must be delivered”.

6 *Sections 7 (2) and (3) and 11 (b) are amended by striking out “taxing treaty first nation” and substituting “treaty first nation”.*

7 *Section 19 (1) is amended by repealing the definitions of “eligible supportive housing property” and “regional health board”.*

8 *The following sections are added:*

**Classification of treaty lands or Nisga’a Lands
in supportive housing class**

- 19.2 (1)** This section applies if the Lieutenant Governor in Council prescribes supportive housing property as a class of property under section 19 (14).

- (2) A treaty first nation may, by law, designate as included in the supportive housing property class for a taxation year eligible supportive housing property that meets the following criteria:
 - (a) the property is located within the treaty lands of the treaty first nation;
 - (b) the property is used for the provision of supportive housing or for purposes ancillary to the provision of supportive housing;
 - (c) the property meets other criteria that are set out in a law of the treaty first nation.
- (3) The Nisga'a Lisims Government may, by law, designate as included in the supportive housing property class for a taxation year eligible supportive housing property that meets the following criteria:
 - (a) the property is located within Nisga'a Lands;
 - (b) the property is used for the provision of supportive housing or for purposes ancillary to the provision of supportive housing;
 - (c) the property meets other criteria that are set out in a Nisga'a law.
- (4) A designation under subsection (2) or (3) is to be by assessment roll number.
- (5) In order to be effective for a taxation year, a law under subsection (2) or (3) must be in force on or before October 31 in the preceding year.

Classification of treaty lands or Nisga'a Lands in class 8

- 19.3** (1) A treaty first nation may, by law, require the following property to be classified as class 8 property:
- (a) land within its treaty lands that is used predominantly as an outdoor recreational facility for an activity or use specified in the treaty first nation's law;
 - (b) that part of any land and improvements within its treaty lands that is used predominantly for a cultural activity or community purpose specified in the treaty first nation's law.
- (2) The Nisga'a Lisims Government may, by law, require the following property to be classified as class 8 property:
- (a) land within the Nisga'a Lands that is used predominantly as an outdoor recreational facility for an activity or use specified in the Nisga'a law;
 - (b) that part of any land and improvements within the Nisga'a Lands that is used predominantly for a cultural activity or community purpose specified in the Nisga'a law.

9 *Section 21 (4.2) is amended by striking out "3 years" and substituting "5 years".*

10 *Section 24 (1) is amended by repealing the definition of "timber".*

11 *The following sections are added:*

**Classification and valuation of
treaty first nation managed forest land**

24.1 (1) In this section:

“forest management objectives” means forest management objectives established by law of a treaty first nation that address the following matters:

- (a) conservation of soil;
- (b) water quality;
- (c) protection of fish habitat;
- (d) critical wildlife habitat;
- (e) reforestation of areas where timber has been harvested;

“forest management plan” means a plan that contains information about the proposed use of land within the treaty lands of a treaty first nation for the production and harvesting of timber, including, without limitation, the strategies that will be used to attain the forest management objectives of the treaty first nation during and following the production and harvesting of timber;

“treaty first nation managed forest land” means land, other than farm land, within the treaty lands of a treaty first nation

- (a) that is being used for the production and harvesting of timber,
- (b) that is managed in accordance with the treaty first nation’s laws respecting forest management,
- (c) in respect of which a forest management plan has been approved under the laws of the treaty first nation, and
- (d) in respect of which the assessor receives a recommendation under subsection (2).

- (2) If a treaty first nation has, under its law, approved a forest management plan for an area of land within its treaty lands, the treaty first nation may recommend to the assessor that the area of land be classified as managed forest land.
- (3) The assessor must classify as managed forest land any land within the treaty lands of a treaty first nation that meets the criteria set out in the definition of “treaty first nation managed forest land”.
- (4) After classifying land under subsection (3), the assessor must notify the treaty first nation and the owner of the land.
- (5) The assessor must declassify as managed forest land all or part of a parcel of land within the treaty lands of a treaty first nation if the assessor is

- (a) notified by the treaty first nation, by September 30 of the year in which the assessment roll is completed,
 - (i) that the owner or a contractor, an employee or an agent of the owner has contravened or is contravening a provision of the treaty first nation's law respecting management of forest land, or
 - (ii) the owner has withdrawn the owner's forest management plan, or
 - (b) not satisfied, on September 30 of the year in which the assessment roll is completed, that the land meets all criteria set out in the definition of "treaty first nation managed forest land".
- (6) Section 24 (4) to (10) applies for the purpose of determining the actual value of managed forest land classified under subsection (3) of this section.

Classification and valuation of Nisga'a managed forest land

24.2 (1) In this section:

"forest management plan" means a plan that contains information about the proposed use of land within Nisga'a Lands for the production and harvesting of timber, including, without limitation, the strategies that will be used to attain the Nisga'a forest management objectives during and following the production and harvesting of timber;

"Nisga'a forest management objectives" means forest management objectives established by Nisga'a law that address the following matters:

- (a) conservation of soil;
- (b) water quality;
- (c) protection of fish habitat;
- (d) critical wildlife habitat;
- (e) reforestation of areas where timber has been harvested;

"Nisga'a managed forest land" means land, other than farm land, within the Nisga'a Lands

- (a) that is being used for the production and harvesting of timber,
- (b) that is managed in accordance with the Nisga'a laws respecting forest management,
- (c) in respect of which a forest management plan has been approved under the Nisga'a laws, and
- (d) in respect of which the assessor receives a recommendation under subsection (2).

- (2) If the Nisga'a Nation has, under Nisga'a law, approved a forest management plan for an area of land within the Nisga'a Lands, the Nisga'a Nation may recommend to the assessor that the area of land be classified as managed forest land.

- (3) The assessor must classify as managed forest land any land that meets the criteria set out in the definition of “Nisga’a managed forest land”.
- (4) After classifying land under subsection (3), the assessor must notify the Nisga’a Nation and the owner of the land.
- (5) The assessor must declassify as managed forest land all or part of a parcel of land within the Nisga’a Lands if the assessor is
 - (a) notified by the Nisga’a Nation, by September 30 of the year in which the assessment roll is completed,
 - (i) that the owner or a contractor, an employee or an agent of the owner has contravened or is contravening a provision of a Nisga’a law respecting management of forest land, or
 - (ii) the owner has withdrawn the owner’s forest management plan, or
 - (b) not satisfied, on September 30 of the year in which the assessment roll is completed, that the land meets all criteria set out in the definition of “Nisga’a managed forest land”.
- (6) Section 24 (4) to (10) applies for the purpose of determining the actual value of managed forest land classified under subsection (3) of this section.

12 *Sections 32 (3.1), 35 (2), 38 (1), 51 (c), 52 (2) (a), 57 (1) (a) and (4) and 65 (1) are amended by striking out “taxing treaty first nation” wherever it appears and substituting “treaty first nation”.*

13 *Section 66 is amended*

(a) by adding the following subsection:

- (0.1) In this section, “**net taxable value**”, in relation to land and improvements in the treaty lands of a treaty first nation or Nisga’a Lands, means the net taxable value of the land and improvements determined for regional hospital district purposes as if this Act, the *Hospital District Act* and the *Taxation (Rural Area) Act* apply for the purposes of the assessment and taxation of those lands and improvements. ,

(b) in subsection (1) by striking out “tax liability or collecting a tax” and substituting “tax liability, collecting a tax or, if applicable, requisitioning”, and

(c) in subsection (3) by striking out “taxing treaty first nation” and substituting “treaty first nation”.

14 *Section 68 (4) (b) (ii) is amended by striking out “taxing treaty first nation” and substituting “treaty first nation”.*

Assessment Authority Act

15 Section 1 of the Assessment Authority Act, R.S.B.C. 1996, c. 21, is amended

(a) by adding the following definition:

“net taxable value”, in relation to land and improvements in the treaty lands of a treaty first nation or Nisga’a Lands, means the net taxable value of the land and improvements determined for regional hospital district purposes as if the *Assessment Act*, the *Hospital District Act* and the *Taxation (Rural Area) Act* apply for the purposes of the assessment and taxation of those lands and improvements; , **and**

(b) by repealing the definition of “taxing treaty first nation”.

16 Section 1 is amended in the definition of “taxing treaty first nation” by striking out “Treaty First Nation Taxation Act” and substituting “Treaty First Nation Property Taxation Enabling Act”.

17 Section 17 is amended

(a) by adding the following subsection:

(0.1) In this section:

“improvements” has the same meaning as in the *Assessment Act*;

“land” means land as defined in section 1 (1) of the *Assessment Act*. ,

(b) by repealing subsections (1.1) and (2) and substituting the following:

(1.1) The authority must determine the rates, sufficient to maintain the operating fund established under subsection (1), to be applied to the net taxable value of all land and improvements in British Columbia other than the following property:

- (a) property that is taxable for school purposes only by special Act;
- (b) property in the treaty lands of a treaty first nation that is not to be given a requisition under section 20 (4.1);
- (c) property in Nisga’a Lands if the Nisga’a Nation is not to be given a requisition under section 20 (4.3).

(2) With the prior approval of the Lieutenant Governor in Council, the authority must, by bylaw,

- (a) impose a tax on the net taxable value of all land and improvements in British Columbia, other than property referred to in subsection (1.1) (a), in treaty lands or in Nisga’a Lands,

- (b) for each treaty first nation that is to receive a requisition under section 20 (4.1), specify the rates to be applied to the net taxable value of all land and improvements in the treaty lands of the treaty first nation in order to calculate the amount of the requisition, and
- (c) if the Nisga'a Nation is to receive a requisition under section 20 (4.3), specify the rates to be applied to the net taxable value of all land and improvements in Nisga'a Lands in order to calculate the amount of the requisition. , *and*

(c) by repealing subsection (4).

18 *Section 17 (2) is amended by striking out “Lieutenant Governor in Council” and substituting “Treasury Board”.*

19 *Section 19 is amended by striking out “taxing treaty first nation” and substituting “treaty first nation”.*

20 *Section 19.1 is amended*

(a) by repealing subsections (1) and (1.1) and substituting the following:

- (1) For the purposes of calculating the rates under section 17 (1.1) and the amount of a requisition referred to in section 17 (2) (b), the following property in the treaty lands of a treaty first nation must, subject to this section, be treated as if it were exempt:
 - (a) property of a treaty first nation member or treaty first nation constituent, as applicable under the treaty first nation's final agreement, that is exempt under the law of the treaty first nation from property taxation by the treaty first nation;
 - (b) property that is exempt under the treaty first nation's final agreement from property taxation;
 - (c) property that is exempt under a tax treatment agreement of the treaty first nation from property taxation under this Act;
 - (d) property that would be exempt under Division 6 of Part 7 of the *Community Charter* from property taxation if that Division applied;
 - (e) property that
 - (i) would be permitted to be exempt under Division 7 of Part 7 of the *Community Charter* from property taxation if that Division applied, and
 - (ii) is exempt under a law of the treaty first nation made under Part 2 of the *Treaty First Nation Property Taxation Enabling Act* from property taxation.

(1.1) For the purposes of calculating the rates under section 17 (1.1) and the amount of a requisition referred to in section 17 (2) (c), the following property in Nisga'a Lands must, subject to this section, be treated as if it were exempt:

- (a) property of a Nisga'a citizen that is exempt under Nisga'a laws from property taxation by the Nisga'a Lisims Government;
- (b) property that is exempt under the Nisga'a Final Agreement from property taxation;
- (c) property that, under the Taxation Agreement as defined in section 6.1 of the *Nisga'a Final Agreement Act*, is exempt from property taxation under this Act;
- (d) property that would be exempt under Division 6 of Part 7 of the *Community Charter* from property taxation if that Division applied;
- (e) property that
 - (i) would be permitted to be exempt under Division 7 of Part 7 of the *Community Charter* from property taxation if that Division applied, and
 - (ii) is exempt under a Nisga'a law made under Part 3 of the *Nisga'a Final Agreement Act* from property taxation. ,

(b) in subsections (5), (7) (a) and (b) and (8) (b) by striking out “taxing treaty first nation” wherever it appears and substituting “treaty first nation”,

(c) in subsection (9) by striking out “from property tax” and substituting “from property taxation”, and

(d) in subsection (9) (a) by striking out “taxing treaty first nation” and substituting “treaty first nation”.

21 Section 20 is amended

(a) in subsection (1) by striking out “forward” and substituting “give”,

(b) by repealing subsections (4.1) and (4.2) and substituting the following:

(4.1) If a treaty first nation has, by law, adopted the *Assessment Act* and the regulations under that Act, in their entirety and as amended from time to time, the authority must, on or before April 30 in each year, give to the treaty first nation

- (a) a requisition for the amount
 - (i) determined by applying the rates approved under section 17 (2) (b) of this Act for the treaty first nation to the net taxable value of all land and improvements in the treaty lands of the treaty first nation,
 - (ii) payable on or before August 1 of the same year, and

- (iii) bearing interest at the rate prescribed under subsection (7) of this section on any part of that amount remaining unpaid on August 1, and
- (b) a statement of the rates referred to in paragraph (a) of this subsection. ,
- (c) **in subsection (4.3) by striking out** “On or before April 30 in each year, the authority must forward” **and substituting** “If the Nisga’a Lisims Government has, by law, adopted the *Assessment Act* and the regulations under that Act, in their entirety and as amended from time to time, the authority must, on or before April 30 in each year, give”,
- (d) **in subsection (4.3) (a) (i) by adding** “of this Act” **after** “section 17 (2) (c)”, **and**
- (e) **in subsection (6) by striking out** “or a treaty first nation fails to pay the amount of a requisition as required by subsection (4.2)”.

British Columbia Transit Act

- 22 Section 1 (1) of the British Columbia Transit Act, R.S.B.C. 1996, c. 38, is amended by adding the following definition:**

“**net taxable value**”, in relation to land and improvements within the treaty lands of a treaty first nation or Nisga’a Lands, means the net taxable value of the land and improvements within the treaty lands or Nisga’a Lands determined for regional hospital district purposes as if the *Assessment Act*, the *Hospital District Act* and the *Taxation (Rural Area) Act* apply for the purposes of the assessment and taxation of those lands and improvements; .

- 23 Section 14 is amended by adding the following subsection:**

(0.1) This section does not apply in relation to the treaty lands of a treaty first nation or Nisga’a Lands.

- 24 Section 15 is amended**

(a) by adding the following subsection:

(3.1) Despite subsection (2), if a regional transit service area includes the treaty lands of a treaty first nation or Nisga’a Lands and the regional transit commission prescribes a tax under that subsection for a taxation year, the commission, instead of prescribing a tax to be collected in relation to land and improvements within the treaty lands or Nisga’a Lands, must do the following, as applicable:

- (a) apply the applicable tax rate prescribed under subsection (3) to the net taxable value of the land and improvements within the treaty lands to determine the amount that would have been prescribed in relation to the land and improvements if a tax were prescribed in relation to those lands and improvements;
- (b) apply the applicable tax rate prescribed under subsection (3) to the net taxable value of the land and improvements within Nisga'a Lands to determine the amount that would have been prescribed in relation to the land and improvements if a tax were prescribed in relation to those lands and improvements. , *and*

(b) by repealing subsections (5) and (6) and substituting the following:

- (5) On or before May 1 in each year, the regional transit commission must
 - (a) send to the collector in each municipality and to the Surveyor of Taxes a notice setting out the following:
 - (i) the boundaries of the regional transit service area;
 - (ii) the amount to be raised by taxation under this section in the appropriate municipality or rural area;
 - (iii) the rates prescribed by the regional transit commission under subsection (3),
 - (b) if the regional transit service area includes treaty lands of a treaty first nation, send to the treaty first nation a requisition for the amount determined for the treaty first nation under subsection (3.1) (a) and a notice setting out the following:
 - (i) the boundaries of the regional transit service area;
 - (ii) the rates prescribed by the regional transit commission under subsection (3), and
 - (c) if the regional transit service area includes Nisga'a Lands, send to the Nisga'a Nation a requisition for the amount determined for the Nisga'a Nation under subsection (3.1) (b) and a notice setting out the following:
 - (i) the boundaries of the regional transit service area;
 - (ii) the rates prescribed by the regional transit commission under subsection (3).
- (6) The British Columbia Assessment Authority must, at the direction of the regional transit commission, certify and send to the regional transit commission and the authority the net taxable values of land and improvements, for the current year, in respect of which tax may be prescribed under subsection (2) or an amount determined under subsection (3.1), as applicable, for
 - (a) each municipality or rural area located in the regional transit service area,

- (b) treaty lands of each treaty first nation located in the regional transit service area, and
- (c) land within Nisga'a Lands located in the regional transit service area.

25 *The following section is added:*

Exemptions for treaty lands of treaty first nations and Nisga'a Lands

- 17.1** (1) For the purposes of determining the rates under section 15 (3) and the amount of a requisition referred to in section 15 (5) (b), the following property within the treaty lands of a treaty first nation must, subject to this section, be treated as if it were exempt:
- (a) property of a treaty first nation member or treaty first nation constituent, as applicable under the treaty first nation's final agreement, that is exempt under the law of the treaty first nation from property taxation by the treaty first nation;
 - (b) property that is exempt under the treaty first nation's final agreement from property taxation;
 - (c) property that is exempt under a tax treatment agreement of the treaty first nation from property taxation under this Act;
 - (d) property that would be exempt under Division 6 of Part 7 of the *Community Charter* from property taxation if that Division applied;
 - (e) property that
 - (i) would be permitted to be exempt under Division 7 of Part 7 of the *Community Charter* from property taxation if that Division applied, and
 - (ii) is exempt under a law of the treaty first nation made under Part 2 of the *Treaty First Nation Property Taxation Enabling Act* from property taxation.
- (2) For the purposes of determining the rates under section 15 (3) and the amount of a requisition referred to in section 15 (5) (c), the following property within Nisga'a Lands must be treated as if it were exempt:
- (a) property of a Nisga'a citizen that is exempt under Nisga'a laws from property taxation by the Nisga'a Lisims Government;
 - (b) property that is exempt under the Nisga'a Final Agreement from property taxation;
 - (c) property that, under the Taxation Agreement as defined in section 6.1 of the *Nisga'a Final Agreement Act*, is exempt from property taxation under this Act;
 - (d) property that would be exempt under Division 6 of Part 7 of the *Community Charter* from property taxation if that Division applied;

(e) property that

- (i) would be permitted to be exempt under Division 7 of Part 7 of the *Community Charter* from property taxation if that Division applied, and
- (ii) is exempt under a Nisga'a law made under Part 3 of the *Nisga'a Final Agreement Act* from property taxation.

Carbon Tax Act

26 *Sections 16 (1) and (2.1), 19 (1), 20 (1) and 21 (1) of the Carbon Tax Act, S.B.C. 2008, c. 40, are amended by striking out “in the form” and substituting “in a form and manner”.*

27 *Section 41 (1) is amended*

(a) in paragraph (a) by striking out “in the form and manner satisfactory to the director” and substituting “in a form and manner specified by the director”, and

(b) in paragraph (b) by striking out “required by the director” and substituting “required by the director, in a manner specified by the director”.

28 *Section 47 (1) (b) is repealed and the following substituted:*

(b) in any case other than a case referred to in paragraph (a), if the director is satisfied that a person, by wilfully, or in circumstances amounting to gross negligence, making a false or deceptive statement, by wilful default or default in circumstances amounting to gross negligence or by fraud,

(i) failed to collect, remit or pay any amount to the government as required under this Act,

(ii) deducted an amount under section 38 (3) that was in excess of the amount that the person was entitled to deduct under that section, or

(iii) received a refund of an amount under this Act, or deducted an amount under section 41 (3), that was in excess of the refund amount that was due to the person,

impose on the person a penalty equal to 25% of, as applicable, the amount not collected, remitted or paid as required under this Act or the excess amount deducted or received; .

29 *The following sections are added:*

Penalty for failure to file return

47.1 If a person who is required under this Act to file a return in respect of a reporting period fails to file the return within the time required under this Act, the director may impose on the person a penalty equal to the total of

- (a) 5% of the amount not collected, remitted or paid as required under this Act in respect of the reporting period to which the return relates, and
- (b) the amount determined by the following formula:

$$\text{amount} = 1\% \times A \times B$$

where

A = the amount not collected, remitted or paid as required under this Act in respect of the reporting period on the date the return was required to be filed;

B = the number of months, not exceeding 12 and rounded down to the nearest whole number, in the period beginning on the date the return was required to be filed and ending on the earlier of

- (i) the date the return was filed, and
- (ii) the date a penalty is imposed under this section on the person.

Penalty for repeated failure to file return

47.2 (1) In this section, “**return**” means a return in respect of a reporting period.

(2) If all of the following apply:

- (a) a person fails to file a return required under this Act within the time required under this Act;
- (b) the person subsequently fails to file a return under section 72 (1) (a) within the time required under that section;
- (c) a penalty was imposed on the person under section 47.1 in respect of a failure to file a return referred to in that section for any of the 3 preceding reporting periods,

the director may impose on the person a penalty equal to the total of

- (d) 10% of the amount not collected, remitted or paid as required under this Act in respect of the reporting period on the date the return referred to in paragraph (a) was required to be filed, and

(e) the amount determined by the following formula:

$$\text{amount} = 2\% \times A \times B$$

where

A = the amount not collected, remitted or paid as required under this Act in respect of the reporting period on the date the return referred to in paragraph (a) was required to be filed;

B = the number of months, not exceeding 20 and rounded down to the nearest whole number, in the period beginning on the date the return was required to be filed and ending on the earlier of

- (i) the date the return was filed, and
- (ii) the date a penalty is imposed under this section on the person.

Penalty for failure to provide required information

47.3 If a person who is required to file a return under this Act fails to include in the return any required information or fails to file with the return any other required information or records, the director may impose on the person a penalty of \$100 for each failure.

Penalties respecting information and records

47.4 (1) If a person fails to comply with a provision in subsection (2), the director may impose on the person, in respect of each failure, a penalty equal to the greater of

- (a) \$100, and
- (b) \$25 for each day during which the failure continues, to a maximum of \$2 500.

(2) For the purposes of subsection (1), the following provisions are specified:

- (a) section 43 (3) (a) and (b);
- (b) section 43 (6);
- (c) section 72 (3).

Penalty for interfering with investigation, inspection or audit

47.5 If a person contravenes section 43 (7) (a) or (b), the director may impose on the person a penalty of \$100 for each contravention.

Misrepresentation by third party

47.6 (1) In this section, “**culpable conduct**” means any of the following:

- (a) wilfully, or in circumstances amounting to gross negligence, making a false or deceptive statement;

- (b) a wilful default or a default in circumstances amounting to gross negligence;
 - (c) fraud.
- (2) If the director is satisfied that, due to the culpable conduct of a third party, another person
 - (a) failed to collect, remit or pay any amount to the government as required under this Act,
 - (b) deducted an amount under section 38 (3) that was in excess of the amount that the person was entitled to deduct under that section, or
 - (c) received a refund of an amount under this Act, or deducted an amount under section 41 (3), that was in excess of the refund amount that was due to the person,the director may impose on the third party a penalty equal to the greater of
 - (d) \$100, and
 - (e) 25% of, as applicable, the amount not collected, remitted or paid as required under this Act or the excess amount deducted or received.
- (3) A third party who is an advisor to a person required to collect, remit or pay an amount under this Act does not engage in culpable conduct for the purposes of subsection (2)
 - (a) solely because the third-party advisor, in good faith, relies on information provided to the third-party advisor by or on behalf of the person under circumstances amounting to culpable conduct, or
 - (b) because of such reliance, the third-party advisor failed to verify, investigate or correct the information.
- (4) In an appeal to the Supreme Court under section 57 of this Act, the onus is on the minister to establish the facts justifying the imposition of a penalty to which a person is liable under this section.

30 *Section 50 (1) is amended by striking out “required by the director” and substituting “required by the director, in a manner specified by the director,”.*

31 *Section 51 (1) (b) is repealed and the following substituted:*

- (b) imposes a fee under section 43.1 or imposes a penalty under any of sections 46, 47, 47.1, 47.2, 47.3, 47.4, 47.5 or 47.6.

32 *Section 56 (1) (d) is repealed and the following substituted:*

- (d) an estimate or assessment or an imposition of a penalty under section 44, 45, 46, 47, 47.1, 47.2, 47.3, 47.4, 47.5, 47.6, 52, 55 or 55.1; .

33 Section 56 is amended

(a) by repealing subsection (5) (b) and substituting the following:

- (b) subject to subsections (6) and (7),
 - (i) affirm, amend or change the assessment, decision, estimate, amount imposed or nature of the assessment, or
 - (ii) direct the director to reconsider the assessment, decision, estimate, amount imposed or nature of the assessment, and , **and**

(b) by adding the following subsections:

- (5.1) In making a decision under subsection (5) (b) (i), the minister is not required to increase an amount set out in the assessment or estimate or an amount imposed.
- (5.2) If the director does not change an assessment, decision, estimate or amount imposed, or the nature of an assessment, after a reconsideration under subsection (5) (b) (ii), the director must issue a notice of reconsideration to the person who appealed to the minister.
- (5.3) A person may appeal a notice of reconsideration by giving a notice of appeal to the minister within 90 days after the date shown on the notice of reconsideration.

34 Section 56.1 (1) is amended by adding “or (5.3)” after “section 56 (3)”.

35 Section 57 (1) is amended by striking out “section 56” and substituting “section 56 (5) (b) (i), (6) (a) or (7) (a)”.

36 Section 57 (2) is repealed and the following substituted:

- (2) Subject to this section and the regulations, the Supreme Court Civil Rules relating to petition proceedings apply to appeals under this section.
- (2.1) Rule 18-3 of the Supreme Court Civil Rules does not apply to appeals under this section.

37 Section 64 is amended

(a) in subsection (10) by striking out “required by the director” and substituting “required by the director, in a manner specified by the director,” and

(b) in subsection (13) (b) by adding “or directs the director to reconsider the determination” after “under that appeal”.

38 Section 72 (1) is amended by adding “, in a manner specified by the director,” after “require from any person”.

39 Section 75 is amended

(a) by repealing subsection (2) (d),

(b) by repealing subsection (3) and substituting the following:

- (3) An individual who commits an offence under subsection (2) is liable to
 - (a) a fine of not less than 50% and not more than 200% of the amount of tax or security not collected, remitted or paid,
 - (b) imprisonment for not more than 2 years, or
 - (c) both the fine and imprisonment referred to in paragraphs (a) and (b) of this subsection.

- (3.1) A corporation that commits an offence under subsection (2) is liable to a fine of not less than 50% and not more than 200% of the amount of tax or security not collected, remitted or paid. , **and**

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

- (4) In a prosecution under subsection (2), a certificate signed by the director stating the amount of tax or security referred to in subsection (3) or (3.1) is evidence of the amount of tax or security referred to in the applicable subsection.

40 The following section is added:

**Offences for failure to provide records or information
required by the director or for interference**

- 75.2** (1) A person commits an offence if the person contravenes any of the following provisions:
- (a) section 43 (3) (a);
 - (b) section 43 (6);
 - (c) section 43 (7) (a) or (b);
 - (d) section 72 (3).
- (2) An individual who commits an offence under subsection (1) is liable to
- (a) a fine of not more than \$100 000,
 - (b) imprisonment for not more than 12 months, or
 - (c) both the fine and imprisonment referred to in paragraphs (a) and (b) of this subsection.
- (3) A corporation that commits an offence under subsection (1) is liable to a fine of not more than \$100 000.
- (4) A penalty under this section is in addition to any other penalty under this Act.

41 *The following section is added:*

Regulations in relation to appeals

- 84.1** (1) The Lieutenant Governor in Council may make regulations as follows:
- (a) establishing rules governing the practice and procedure of the Supreme Court in an appeal under this Act;
 - (b) providing that a rule under the Supreme Court Civil Rules does not apply to an appeal under this Act;
 - (c) modifying a rule under the Supreme Court Civil Rules that applies to an appeal under this Act;
 - (d) adopting a rule under the Supreme Court Civil Rules that otherwise does not apply to an appeal under this Act and modifying that rule for the purposes of an appeal under this Act.
- (2) Without limiting subsection (1), in making a regulation under subsection (1), the Lieutenant Governor in Council may make any rule authorized by sections 1 and 2 of the *Court Rules Act*.
- (3) To the extent of any inconsistency or conflict between a regulation made under subsection (1) and the Supreme Court Civil Rules, the regulation made under subsection (1) prevails.

Employer Health Tax Act

42 *Section 10 of the Employer Health Tax Act, S.B.C. 2018, c. 42, is amended by striking out “\$500 000” and substituting “\$1 000 000”.*

43 *Section 11 is amended*

- (a) by striking out “\$500 000” in both places and substituting “\$1 000 000”, and*
- (b) by striking out “2.925%” and substituting “5.85%”.*

44 *Section 12 is amended*

- (a) in subsection (2) by striking out “\$500 000” and substituting “\$1 000 000”, and*
- (b) in subsection (3) by striking out “2.925%” and substituting “5.85%”.*

45 *Section 17 (a) and (b) is amended by striking out “\$500 000” and substituting “\$1 000 000”.*

46 Section 18 is amended

- (a) in subsection (1) in paragraph (b) of the definition of “exemption amount” by striking out “\$500 000” and substituting “\$1 000 000”,**
- (b) in subsection (2) (a) (i) and (c) by striking out “\$500 000” and substituting “\$1 000 000”, and**
- (c) in subsection (4) by striking out “2.925%” and substituting “5.85%”.**

47 Section 75 is amended

- (a) by repealing subsection (4) (b) and substituting the following:**
 - (b) either**
 - (i) affirm, amend or change the assessment, determination or nature of the assessment, or**
 - (ii) direct the commissioner to reconsider the assessment, determination or nature of the assessment, and , and**
- (b) by adding the following subsections:**
 - (4.1) In making a decision under subsection (4) (b) (i), the minister is not required to increase an amount set out in the assessment or determination.**
 - (4.2) If the commissioner does not change an assessment or determination, or the nature of an assessment, after a reconsideration under subsection (4) (b) (ii), the commissioner must issue a notice of reconsideration to the person who appealed to the minister.**
 - (4.3) A person may appeal a notice of reconsideration by giving a notice of appeal to the minister within 90 days after the date shown on the notice of reconsideration.**

48 Section 75.1 (1) is amended by adding “or (4.3)” after “section 75 (2)”.

49 Section 76 (1) is amended by striking out “section 75” and substituting “section 75 (4) (b) (i)”.

50 Section 76 (2) is repealed and the following substituted:

- (2) Subject to this section and the regulations, the Supreme Court Civil Rules relating to petition proceedings apply to appeals under this section.**
- (2.1) Rule 18-3 [Appeals] of the Supreme Court Civil Rules does not apply to appeals under this section.**

51 Section 79 is amended

- (a) by renumbering section 79 as section 79 (1), and**

(b) by adding the following subsection:

- (2) If the amount of an assessment or determination 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.

52 *Section 84 (15) (b) is amended by adding “or directs the commissioner to reconsider the determination” after “under that appeal”.*

53 *The following section is added:*

Regulations in relation to appeals

- 106.1** (1) The Lieutenant Governor in Council may make regulations as follows:
- (a) establishing rules governing the practice and procedure of the Supreme Court in an appeal under this Act;
 - (b) providing that a rule under the Supreme Court Civil Rules does not apply to an appeal under this Act;
 - (c) modifying a rule under the Supreme Court Civil Rules that applies to an appeal under this Act;
 - (d) adopting a rule under the Supreme Court Civil Rules that otherwise does not apply to an appeal under this Act and modifying that rule for the purposes of an appeal under this Act.
- (2) Without limiting subsection (1), in making a regulation under subsection (1), the Lieutenant Governor in Council may make any rule authorized by sections 1 and 2 of the *Court Rules Act*.
- (3) To the extent of any inconsistency or conflict between a regulation made under subsection (1) and the Supreme Court Civil Rules, the regulation made under subsection (1) prevails.

Financial Administration Act

54 *Section 27 of the Financial Administration Act, R.S.B.C. 1996, c. 138, is amended by adding the following subsections:*

- (1.01) A regulation under subsection (1) (c) may adopt by reference, in whole or in part, and with any changes considered appropriate, the International Fuel Tax Agreement, as it stands on a specific date, as it stands at the time of adoption or as it is amended from time to time.
- (3) In this section, “**International Fuel Tax Agreement**” means the agreement entered into by the minister under section 17 of the *Motor Fuel Tax Act*.

Home Owner Grant Act

- 55** *The heading to Part 1 of the Home Owner Grant Act, R.S.B.C. 1996, c. 194, is repealed and the following substituted:*

PART 1 – INTERPRETATION AND APPLICATION .

- 56** *The following section is added to Part 1:*

Act does not apply to treaty lands or Nisga’a Lands

- 1.2** This Act does not apply in relation to the treaty lands of a treaty first nation or Nisga’a Lands.

- 57** *Section 6.1 is repealed.*

- 58** *The heading to Division 3 of Part 3 is repealed and the following substituted:*

Division 3 – Audits, Repayment and Appeals .

- 59** *Section 17.11 (1) (c) is amended by striking out “a review of the determination” and substituting “appeal the determination”.*

- 60** *Section 17.15 is amended*

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

- (1) A notice recipient may appeal a determination made by the grant administrator, other than a determination made under section 10.3 (2) (b) [adjustment of grant after assessment change], by giving a notice of appeal to the minister in accordance with this section. ,

(b) in subsections (2), (3), (6) and (7) by striking out “request for review” and substituting “notice of appeal”,

(c) in subsections (2) (c), (3) (c) and (5) by striking out “review” and substituting “appeal”,

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

(b) either

- (i) affirm, amend or change the determination made by the grant administrator, or the nature of that determination, or
- (ii) direct the grant administrator to reconsider the determination or nature of the determination, and , **and**

(e) by adding the following subsections:

- (4.1) In exercising the minister’s duties under subsection (3) (b) (i), the minister is not required to increase an amount set out in the notice of disentitlement.
- (4.2) If the grant administrator does not change a determination, or the nature of a determination, after a reconsideration under subsection (3) (b) (ii), the grant administrator must issue a notice of reconsideration to the notice recipient.
- (4.3) A notice recipient may appeal a notice of reconsideration by giving a notice of appeal to the minister within 90 days after the date shown on the notice of reconsideration.
- (5.1) If, as a result of the appeal, the minister increases an amount set out in the notice of disentitlement, the notice recipient 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.

Hospital District Act

61 *Section 1 of the Hospital District Act, R.S.B.C. 1996, c. 202, is amended*

(a) by adding the following definition:

“**net taxable value**”, in relation to land and improvements in the treaty lands of a treaty first nation or Nisga’a Lands, means the net taxable value of the land and improvements determined as if this Act, the *Assessment Act* and the *Taxation (Rural Area) Act* apply for the purposes of the assessment and taxation of those lands and improvements; , **and**

(b) by repealing the definition of “taxing treaty first nation”.

62 *Section 1 is amended in the definition of “taxing treaty first nation” by striking out “Treaty First Nation Taxation Act” and substituting “Treaty First Nation Property Taxation Enabling Act”.*

63 *Section 17.2 (16) is amended*

(a) in paragraph (a) by striking out “taxing treaty first nation” and substituting “treaty first nation”,

(b) in paragraph (b) by striking out “taxing treaty first nation” and substituting “treaty first nation” and by striking out “and”, and

(c) by adding the following paragraphs:

- (d) a reference to a treaty first nation member or treaty first nation constituent is to be read as a reference to a Nisga’a citizen,

- (e) a reference to a treaty first nation's final agreement is to be read as a reference to the Nisga'a Final Agreement, and
- (f) a reference to a law of the treaty first nation made under Part 2 of the *Treaty First Nation Property Taxation Enabling Act* is to be read as a Nisga'a law made under Part 3 of the *Nisga'a Final Agreement Act*.

64 Section 24 is amended

- (a) in subsection (1) by striking out “taxing treaty first nations” and substituting “treaty first nations”, and**
- (b) in subsection (3) by striking out “excluding the treaty lands of taxing treaty first nations” and substituting “excluding the treaty lands of treaty first nations”.**

65 Section 25 is amended

- (a) in subsections (1) (b), (2), (3) and (4) (b) and (c) by striking out “taxing treaty first nation” wherever it appears and substituting “treaty first nation”,**
- (b) in subsection (5) by striking out “taxing treaty first nations” and substituting “treaty first nations”, and**
- (c) in subsection (9) by striking out “taxing treaty first nation” and substituting “treaty first nation”.**

66 Section 26 (2) is amended by striking out “taxing treaty first nation” and substituting “treaty first nation”.

67 Section 28 is amended by striking out “Except in relation to the treaty lands of a taxing treaty first nation” and substituting “Except in relation to the treaty lands of a treaty first nation”.

68 Section 28.1 is amended

- (a) by repealing subsection (1) and substituting the following:**
 - (1) For the purposes of determining the amount of a requisition under section 25 (1) (b) and the rates under section 25 (4) (c), the following property in the treaty lands of a treaty first nation must, subject to this section, be treated as if it were exempt:
 - (a) property of a treaty first nation member or treaty first nation constituent, as applicable under the treaty first nation's final agreement, that is exempt under the law of the treaty first nation from property taxation by the treaty first nation;
 - (b) property that is exempt under the treaty first nation's final agreement from property taxation;

- (c) property that is exempt under a tax treatment agreement of the treaty first nation from property taxation under this Act;
- (d) property that would be exempt under Division 6 of Part 7 of the *Community Charter* from property taxation if that Division applied;
- (e) property that
 - (i) would be permitted to be exempt under Division 7 of Part 7 of the *Community Charter* from property taxation if that Division applied, and
 - (ii) is exempt under a law of the treaty first nation made under Part 2 of the *Treaty First Nation Property Taxation Enabling Act* from property taxation. , **and**

(b) in subsections (2), (4), (5) and (9) by striking out “taxing treaty first nation” and substituting “treaty first nation”.

69 *Section 29 (1) (a) (ii) and (3) is amended by striking out “taxing treaty first nation” and substituting “treaty first nation”.*

Hydro and Power Authority Act

70 *Section 34 (2.1) (b) of the Hydro and Power Authority Act, R.S.B.C. 1996, c. 212, is amended by striking out “taxing treaty first nation” and substituting “treaty first nation”.*

71 *Section 34.1 is amended*

(a) by repealing subsection (1),

(b) in subsection (2) by striking out “taxing treaty first nation” and substituting “treaty first nation” and by striking out “taxing treaty first nation’s” and substituting “treaty first nation’s”,

(c) in subsection (3) by striking out “taxing treaty first nation” and substituting “treaty first nation”, and

(d) by repealing subsections (4) and (5).

72 *Section 34.2 is amended by repealing subsections (1), (3), (5) and (6).*

Income Tax Act

73 *Section 8 of the Income Tax Act, R.S.B.C. 1996, c. 215, is amended by adding the following subsection:*

- (7) In applying this section to an eligible individual who is a bankrupt at any time in a calendar year, the reference to “the individual’s return of income under section 29 for the taxation year” in subsection (2) of this section must be read as excluding a return filed under section 128 (2) (e) *[where individual bankrupt]* of the federal Act for any taxation year occurring in the calendar year.

74 *Section 8.1 (2) is amended*

(a) by repealing subsection (2) and substituting the following:

- (2) The following provisions of section 122.5 of the federal Act apply for the purposes of this section in relation to a month specified for the 2021 and subsequent taxation years:
 - (a) subsection (1) *[definitions]*, except the definition of “eligible individual”;
 - (b) subsection (2) *[persons not eligible individuals, qualified relations or qualified dependants]*;
 - (c) subsection (3.01) *[shared-custody parent]*;
 - (d) subsection (3.1) *[when advance payment applies]*;
 - (e) subsection (3.2) *[advance payment]*;
 - (f) subsection (4) *[months specified]*;
 - (g) subsection (5) *[only one eligible individual]*;
 - (h) subsection (6) *[exception re qualified dependant]*;
 - (i) subsection (6.1) *[notification to Minister]*;
 - (j) subsection (6.2) *[non-residents and part-year residents]*;
 - (k) subsection (7) *[effect of bankruptcy]*;
 - (l) a prescribed subsection. , ***and***

(b) by repealing subsection (8) and substituting the following:

- (8) Without limiting section 48 (1) and (2), the Lieutenant Governor in Council may make regulations as follows:
 - (a) prescribing subsections of section 122.5 of the federal Act for the purposes of subsection (2) of this section;
 - (b) prescribing amounts for the purposes of subsection (3) of this section.

- (9) A regulation made under subsection (8) (a) may be made retroactive to the date the prescribed subsection came into force for the purposes of the federal Act or a later date, and if made retroactive is deemed to have come into force on the specified date.

75 Section 8.3 is amended by adding the following subsection:

- (7.1) In applying this section to an individual who is a bankrupt at any time in a calendar year, the following rules apply:
- (a) the reference to “taxation year” in paragraph (a) of the definition of “eligible tenant” in subsection (1) must be read as including any taxation year occurring in the calendar year;
 - (b) the reference to “the individual’s return of income under section 29 for the taxation year” in subsection (4) (b) of this section must be read as excluding a return filed under section 128 (2) (e) *[where individual bankrupt]* of the federal Act for any taxation year occurring in the calendar year.

76 Section 13.092 is amended

(a) in subsection (2) by striking out “subsection (2.1)” and substituting “subsections (2.1) and (2.2)”;

(b) by adding the following subsection:

- (2.2) For the purposes of determining under subsection (2) the amount of the overpayment deemed by subsection (1) to have arisen during a month after June 2024 and before July 2025,

- (a) the descriptions of “benefit” and “EAI” in subsection (2) (a) are to be read as follows:

benefit = the amount based on the number of qualified dependants in respect of whom the individual was an eligible individual at the beginning of the month, as follows:

- (i) for one qualified dependant, \$2 188;
- (ii) for 2 qualified dependants, \$3 563;
- (iii) for 3 or more qualified dependants, the amount determined by the following formula:

$\$3\,563 + [\$1\,125 \times (\text{number of qualified dependants} - 2)]$;

EAI = the amount, if any, by which the individual’s adjusted income for the base taxation year exceeds \$35 902;

, and

(b) the descriptions of “benefit” and “EAI” in subsection (2) (b) are to be read as follows:

benefit = the amount based on the number of qualified dependants in respect of whom the individual was an eligible individual at the beginning of the month, as follows:

- (i) for one qualified dependant, \$969;
- (ii) for 2 qualified dependants, \$1 906;
- (iii) for 3 or more qualified dependants, the amount determined by the following formula:

$$\$1\,906 + [\$906 \times (\text{number of qualified dependants} - 2)];$$

EAI = the amount, if any, by which the individual’s adjusted income for the base taxation year exceeds \$114 887. , **and**

(c) in subsection (8) (a) by striking out “subsection (9)” and substituting “subsections (2.2) and (9)”.

77 Section 25.1 (1) is amended by repealing the definition of “mineral resource” and substituting the following:

“mineral resource” means a mineral resource described in paragraph (a), (b) or (d) of the definition of “mineral resource” in section 248 (1) of the federal Act; .

78 Section 29 (1) (b) is amended by striking out “150.1 (1) to (4)” and substituting “150.1 (1) to (4.1)”.

79 Section 29 (1) (d) is amended by adding “(1.11),” after “section 152 (1),”.

80 Section 34 is amended by striking out “160.2 to 160.4” and substituting “160.2 to 160.5”.

81 Section 37 (1) is amended by striking out “(7.2), (7.3) and (11)” and substituting “(7.2) to (7.4) and (11)”.

82 Section 48 (6) (b) is amended by striking out “8.1 (8)” and substituting “8.1 (8) (b)”.

83 Section 68.1 (1) is amended

(a) in the definition of “tax benefit” by striking out “or” at the end of paragraph (a), by adding “, or” at the end of paragraph (b) and by adding the following paragraph:

(c) a reduction, increase or preservation of an amount that could at a subsequent time

- (i) be relevant for the purpose of computing an amount referred to in paragraph (a) or (b), and
- (ii) result in any of the effects described in paragraph (a) or (b); , **and**

(b) in the definition of “tax consequences” by striking out “or” at the end of paragraph (a), by adding “, or” at the end of paragraph (b) and by adding the following paragraph:

- (c) any other amount that is, or could at a subsequent time be, relevant for the purpose of computing an amount referred to in paragraph (a) or (b); .

84 *Sections 81.1 (4) (b), 81.11 (4) (b), 82.2 (4) (b) and 82.21 (4) (b) are amended by striking out “begins after June 26, 2015” and substituting “begins after June 26, 2015 and before June 1, 2024”.*

85 *Section 117 is amended by striking out “January 1, 2025” and substituting “January 1, 2026”.*

86 *Section 121 is amended by striking out “December 31, 2024” and substituting “December 31, 2027”.*

87 *Section 126.1 is amended in the definition of “applicable period” by striking out “December 31, 2024” and substituting “December 31, 2026”.*

88 *Section 220 is amended*

(a) in paragraph (a) by striking out “subject to paragraph (b)” and substituting “subject to paragraphs (a.1) and (b)” and by striking out “or” at the end of the paragraph, and

(b) by adding the following paragraph:

- (a.1) at any time before the repeal of this Part, if a notice of determination sent after October 23, 2023 and on or before December 2, 2023 specifies that the individual is not eligible for the emergency benefit, or .

89 *Section 277 is amended*

(a) in subsection (2) (b) by striking out “a certificate given by a qualified person on or before March 31, 2027” and substituting “a certificate given by a qualified person on or before September 30, 2027”, and

(b) in subsection (4) by striking out “March 31, 2027” and substituting “September 30, 2027”.

Insurance Premium Tax Act

90 *The Insurance Premium Tax Act, R.S.B.C. 1996, c. 232, is amended by adding the following section:*

**Exemptions – premiums under *Farm Income Insurance Act*
and *Insurance for Crops Act***

- 5.3** Despite section 4, no tax is payable, in respect of any premium paid or payable for insurance under either of the following Acts, by a taxpayer who is a farmer:
- (a) the *Farm Income Insurance Act*;
 - (b) the *Insurance for Crops Act*.

91 *Section 17 is amended*

(a) in subsection (1) (a) by striking out “assessment” and substituting “notice of assessment”,

(b) by repealing subsection (3) and substituting the following:

- (3) On receipt of the notice of appeal, the minister must
 - (a) consider the notice and the information and documents on file in the office of the commissioner,
 - (b) either
 - (i) affirm, amend or change the assessment or nature of the assessment or the liability or nature of the liability, or
 - (ii) direct the commissioner to reconsider the assessment or nature of the assessment or the liability or nature of the liability, and
 - (c) notify the appellant of the minister’s decision. , **and**

(c) by adding the following subsections:

- (4.1) In making a decision under subsection (3) (b) (i), the minister is not required to increase an amount set out in the assessment or return.
- (4.2) If the commissioner does not change an assessment or the nature of an assessment, or a liability or the nature of a liability, after a reconsideration under subsection (3) (b) (ii), the commissioner must issue a notice of reconsideration to the person who appealed to the minister.
- (4.3) A person may appeal a notice of reconsideration by giving a notice of appeal to the minister within 90 days after the date shown on the notice of reconsideration.

92 *Section 17.1 (1) is amended by adding “or (4.3)” after “section 17 (1)”.*

93 *Section 18 (1) is amended by striking out “section 17 (3)” and substituting “section 17 (3) (b) (i)”.*

94 *Section 18 (2) is repealed and the following substituted:*

- (2) Subject to this section and the regulations, the Supreme Court Civil Rules relating to petition proceedings apply to appeals under this section.
- (2.1) Rule 18-3 of the Supreme Court Civil Rules does not apply to appeals under this section.

95 *Section 19 is amended by adding the following subsection:*

- (3) If the amount of an assessment or in the return 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.

96 *The following section is added:*

Regulations in relation to appeals

- 42** (1) The Lieutenant Governor in Council may make regulations as follows:
 - (a) establishing rules governing the practice and procedure of the Supreme Court in an appeal under this Act;
 - (b) providing that a rule under the Supreme Court Civil Rules does not apply to an appeal under this Act;
 - (c) modifying a rule under the Supreme Court Civil Rules that applies to an appeal under this Act;
 - (d) adopting a rule under the Supreme Court Civil Rules that otherwise does not apply to an appeal under this Act and modifying that rule for the purposes of an appeal under this Act.
- (2) Without limiting subsection (1), in making a regulation under subsection (1), the Lieutenant Governor in Council may make any rule authorized by sections 1 and 2 of the *Court Rules Act*.
- (3) To the extent of any inconsistency or conflict between a regulation made under subsection (1) and the Supreme Court Civil Rules, the regulation made under subsection (1) prevails.

Land Title Act

97 *Section 276 (1) of the Land Title Act, R.S.B.C. 1996, c. 250, is amended by adding the following paragraph:*

- (d.1) a party wall agreement, as defined in section 223.1, registered against the land, .

98 *Section 373.71 is repealed and the following substituted:*

Effect of registration of title or leasehold interest derived from tax sale

373.71 (1) In applying section 276 (1) in respect of Nisga'a Lands, the purging and disencumbering of the land under section 276 (1) (a) and (b) does not result in a purging and disencumbering of the matters and rights specified in section 373.2 (1) (a), (b) and (d).

(2) Despite any other enactment, if a leasehold interest within Nisga'a Lands is sold for taxes, rates or assessments, the registration of the lease in the name of the tax sale purchaser of the leasehold interest purges and disencumbers the leasehold interest of all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every nature and kind that are subsisting immediately before the registration of the lease in the name of the tax sale purchaser, except the following:

- (a) an easement registered against the leasehold interest;
- (b) a restrictive covenant, declaration of building scheme, or covenant under section 219 registered against the leasehold interest;
- (c) a party wall agreement, as defined in section 223.1, registered against the leasehold interest;
- (d) a statutory right of way registered as a charge against the leasehold interest;
- (e) a lien or mortgage of the Crown or an improvement district in respect of the leasehold interest;
- (f) the matters and rights specified in section 373.2 (1) (a) and (d);
- (g) a charge, tax, rate or assessment described in section 373.2 (1) (b) or (c), in respect of the leasehold interest, other than amounts included in the upset price for the leasehold interest sold for taxes.

(3) Subsection (2) applies whether or not the claims, demands, payments, charges, liens, judgments, mortgages or encumbrances are registered under this Act.

99 *The following Part is added to Schedule 1:*

PART 6 – TAX SALES

Notice of tax sale or redemption of tax sale land

- 35** (1) The collector or other proper officer of a treaty first nation has the same duty to file a notice with the registrar,
- (a) in respect of a parcel of treaty lands sold for taxes under a law of the treaty first nation, as the collector or other proper officer of a taxing authority has in respect of other land under section 272 (1), and
 - (b) in respect of a parcel of treaty lands sold for taxes or subject to forfeiture under a law of the treaty first nation, as the collector or other proper officer of a taxing authority has in respect of other land under section 273 (1).
- (2) Section 272 (2) and (3) applies in respect of a notice required under subsection (1) (a) of this section, and section 273 (2) and (3) applies in respect of a notice required under subsection (1) (b) of this section.

Effect of registration of title or leasehold interest derived from tax sale

- 36** (1) In applying section 276 (1) in respect of treaty lands, the purging and disencumbering of the land under section 276 (1) (a) and (b) does not result in a purging and disencumbering of any of the following:
- (a) the matters and rights specified in section 2 (1) (a) and (c) of this Schedule;
 - (b) a charge, tax, rate or assessment described in section 2 (1) (b) of this Schedule, other than amounts included in the upset price for the land sold for taxes.
- (2) Despite any other enactment, if a leasehold interest within treaty lands is sold for taxes, rates or assessments, the registration of the lease in the name of the tax sale purchaser of the leasehold interest purges and disencumbers the leasehold interest of all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every nature and kind that are subsisting immediately before the registration of the lease in the name of the tax sale purchaser, except the following:
- (a) an easement registered against the leasehold interest;
 - (b) a restrictive covenant, declaration of building scheme, or covenant under section 219 registered against the leasehold interest;
 - (c) a party wall agreement, as defined in section 223.1, registered against the leasehold interest;
 - (d) a statutory right of way registered as a charge against the leasehold interest;

- (e) a lien or mortgage of the Crown or an improvement district in respect of the leasehold interest;
 - (f) the matters and rights specified in section 2 (1) (a) and (c) of this Schedule;
 - (g) a charge, tax, rate or assessment described in section 2 (1) (b) of this Schedule, in respect of the leasehold interest, other than amounts included in the upset price for the leasehold interest sold for taxes.
- (3) Subsection (2) applies whether or not the claims, demands, payments, charges, liens, judgments, mortgages or encumbrances are registered under this Act.

Local Government Act

100 Section 257 of the Local Government Act, R.S.B.C. 2015, c. 1, is repealed.

101 Section 258 is amended

- (a) in subsection (1) by striking out “within the treaty lands of a taxing treaty first nation” and substituting “within the treaty lands of a treaty first nation”,***
- (b) by repealing subsections (2), (3) and (4) and substituting the following:***
 - (4) If a requisition is delivered to a treaty first nation under section 385 [requisition of funds from municipalities], the treaty first nation***
 - (a) is not required to collect the amount by imposing a property tax, and***
 - (b) need only comply with section 385 (2). , and***
- (c) in subsection (6) by striking out “the treaty lands of a taxing treaty first nation” and substituting “the treaty lands of a treaty first nation”.***

102 Section 374 (10) (b) (i) is repealed.

103 Section 711 is amended

- (a) in subsection (3) (a) by striking out “the amount of money required to be levied by the collector” and substituting “the amount of money required to be raised for improvement district purposes, other than by requisition under section 715.1 [requisition of funds from treaty first nations],”,***
- (b) in subsection (4) (a) by adding “other than amounts to be raised by requisition under section 715.1,” after “for the objects referred to in subsection (1) for the following year,”,***

(c) *in subsection (5) (a) by striking out “the amount of money required to be levied” and substituting “the amount of money required to be raised, other than by requisition under section 715.1,”, and*

(d) *in subsection (7) by striking out “too large to be levied in one year, that minister may authorize that the amount be levied” and substituting “too large to be levied or requisitioned in one year, that minister may authorize that the amount be levied or requisitioned”.*

104 *Section 715 (1) is amended by striking out “every registered owner of assessed land” and substituting “every registered owner of assessed land, other than land within the treaty lands of a treaty first nation,”.*

105 *The following section is added:*

Requisition of funds from treaty first nations

- 715.1** (1) In this section, “**net taxable value**”, in relation to land and improvements within the treaty lands of a treaty first nation, means the net taxable value of the land and improvements determined for regional hospital district purposes as if the *Assessment Act*, the *Hospital District Act* and the *Taxation (Rural Area) Act* apply for the purposes of the assessment and taxation of the land and improvements.
- (2) Despite section 714, if an improvement district board establishes a tax under that section for a taxation year, the board, instead of levying the tax in relation to land and improvements within the treaty lands of a treaty first nation, must, as soon as practicable after the tax bylaw comes into force, send to the treaty first nation
- (a) a requisition for the amount that would otherwise be levied in relation to the treaty lands, and
 - (b) a statement of the applicable rates of tax and sufficient information on assessment to show how the amount of the requisition is computed.
- (3) If the improvement district board establishes a tax on the basis of values as referred to in subsection 714 (2), the amount of a requisition referred to in subsection (2) of this section must be determined by applying the applicable tax rates to the net taxable value of the land and improvements within the treaty lands of the treaty first nation.
- (4) For the purposes of determining rates of tax under section 714 and the amount of a requisition referred to in subsection (2) of this section, the following property within the treaty lands of a treaty first nation must be treated as if it were exempt from taxation:

- (a) property of a treaty first nation member or treaty first nation constituent, as applicable under the treaty first nation's final agreement, that is exempt under the law of the treaty first nation from property taxation by the treaty first nation;
 - (b) property that is exempt under the treaty first nation's final agreement from property taxation;
 - (c) property that is exempt under a tax treatment agreement of the treaty first nation from property taxation under this Act;
 - (d) property that would be exempt under Division 6 of Part 7 of the *Community Charter* from property taxation if that Division applied;
 - (e) property that
 - (i) would be permitted to be exempt under Division 7 of Part 7 of the *Community Charter* from property taxation if that Division applied, and
 - (ii) is exempt under a law of the treaty first nation made under Part 2 of the *Treaty First Nation Property Taxation Enabling Act* from property taxation.
- (5) The amount of a requisition sent under subsection (2) is deemed to be owing on and from January 1 of the year for which the requisition is sent.

106 Section 716 is amended by adding the following subsection:

- (0.1) This section does not apply in relation to the treaty lands of a treaty first nation.

107 Section 717 is amended by adding the following subsection:

- (3) The amount of a requisition payable by a treaty first nation to an improvement district bears interest at the rate referred to in subsection (1) from the March 1 next following the date on which the requisition is sent, until paid.

108 Section 1 of the Schedule is amended

- (a) *in the definition of “requisition” by repealing paragraph (a), by striking out “or” at the end of paragraph (b), by adding “, or” at the end of paragraph (c) and by adding the following paragraph:*

(d) section 715.1 [*requisition of funds from treaty first nations*]; , and

- (b) *by repealing the definition of “taxing treaty first nation”.*

109 Section 1 of the Schedule is amended in the definition of “taxing treaty first nation” by striking out “Treaty First Nation Taxation Act” and substituting “Treaty First Nation Property Taxation Enabling Act”.

Logging Tax Act

110 Section 23 of the Logging Tax Act, R.S.B.C. 1996, c. 277, is amended

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

(b) either

- (i) affirm, amend or change the assessment or nature of the assessment, or***
- (ii) direct the commissioner to reconsider the assessment or nature of the assessment, and , and***

(b) by adding the following subsections:

- (5.1) In making a decision under subsection (4) (b) (i), the minister is not required to increase an amount set out in the assessment.***
- (5.2) If the commissioner does not change an assessment, or the nature of an assessment, after a reconsideration under subsection (4) (b) (ii), the commissioner must issue a notice of reconsideration to the person who appealed to the minister.***
- (5.3) A person may appeal a notice of reconsideration by giving a notice of appeal to the minister within 90 days after the date shown on the notice of reconsideration.***

111 Section 23.1 (1) is amended by adding “or (5.3)” after “section 23 (2)”.

112 Section 24 (1) is amended by striking out “section 23 (4)” and substituting “section 23 (4) (b) (i)”.

113 Section 24 (2) is repealed and the following substituted:

- (2) Subject to this section and the regulations, the Supreme Court Civil Rules relating to petition proceedings apply to appeals under this section.***
- (2.1) Rule 18-3 of the Supreme Court Civil Rules does not apply to appeals under this section.***

114 Section 27 is amended by adding the following subsection:

- (3) If the amount of an assessment 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.***

115 *The following section is added:*

Regulations in relation to appeals

- 43** (1) The Lieutenant Governor in Council may make regulations as follows:
- (a) establishing rules governing the practice and procedure of the Supreme Court in an appeal under this Act;
 - (b) providing that a rule under the Supreme Court Civil Rules does not apply to an appeal under this Act;
 - (c) modifying a rule under the Supreme Court Civil Rules that applies to an appeal under this Act;
 - (d) adopting a rule under the Supreme Court Civil Rules that otherwise does not apply to an appeal under this Act and modifying that rule for the purposes of an appeal under this Act.
- (2) Without limiting subsection (1), in making a regulation under subsection (1), the Lieutenant Governor in Council may make any rule authorized by sections 1 and 2 of the *Court Rules Act*.
- (3) To the extent of any inconsistency or conflict between a regulation made under subsection (1) and the Supreme Court Civil Rules, the regulation made under subsection (1) prevails.

Manufactured Home Act

116 *Section 1 of the Manufactured Home Act, S.B.C. 2003, c. 75, is amended by repealing the definition of “collector” and substituting the following:*

- “collector” includes a person appointed as a collector of taxes under any of the following:
- (a) the *Local Government Act*;
 - (b) the *Taxation (Rural Area) Act*;
 - (c) the *Vancouver Charter*;
 - (d) any other Act that authorizes the assessment and levy of taxes on real property;
 - (e) a law of a treaty first nation under Part 2 of the *Treaty First Nation Property Taxation Enabling Act* that imposes a tax on an interest in real property;
 - (f) a Nisga’a law under Part 3 of the *Nisga’a Final Agreement Act* that imposes a tax on an interest in real property; .

117 Section 28 (1) is amended by striking out “or Part 2 of the Drainage, Ditch and Dike Act” and substituting “, Part 2 of the Drainage, Ditch and Dike Act, a law of a treaty first nation under Part 2 of the Treaty First Nation Property Taxation Enabling Act or a Nisga’a law under Part 3 of the Nisga’a Final Agreement Act”.

118 Sections 30 (2) and 31 (1) are amended by striking out “or any other Act” and substituting “or any other Act, or a law of a treaty first nation under Part 2 of the Treaty First Nation Property Taxation Enabling Act or a Nisga’a law under Part 3 of the Nisga’a Final Agreement Act”.

Manufactured Home Tax Act

119 Section 2 of the Manufactured Home Tax Act, R.S.B.C. 1996, c. 281, is amended

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

(1) Subject to this section and sections 3 and 4, a manufactured home is an improvement for the purposes of real property assessment and taxation, whether or not a manufactured home falls within the definition of “improvement” under any of the following:

- (a) the *Assessment Act*;
- (b) the *Community Charter*;
- (c) the *School Act*;
- (d) the *Taxation (Rural Area) Act*;
- (e) the *Vancouver Charter*;
- (f) any other Act. ,

(b) in subsection (2) by striking out “must be assessed under subsection (1) (a) or assessed and taxed under subsection (1) (b), as applicable,” and substituting “must be assessed and taxed”, and

(c) by adding the following subsection:

(3) This section does not apply for the purpose of taxation of a manufactured home within the treaty lands of a treaty first nation or Nisga’a Lands unless a law of the treaty first nation under section 16 (1) (a) of the *Treaty First Nation Property Taxation Enabling Act* or a Nisga’a law under section 77 (1) (a) of the *Nisga’a Final Agreement Act*, as applicable, has adopted the *Assessment Act* and the regulations under that Act.

120 Section 3 is amended

(a) in subsection (1) by striking out “must be assessed, or assessed and taxed, as applicable,” and substituting “must be assessed and taxed”,

(b) by repealing subsection (2) and substituting the following:

- (2) For the purposes of subsection (1), the owner of the manufactured home is
 - (a) an owner of an improvement within the meaning of the *Assessment Act*, *Community Charter*, *School Act*, *Taxation (Rural Area) Act* or *Vancouver Charter*, as applicable, and
 - (b) liable for taxes imposed under the following, as applicable:
 - (i) an Act referred to in paragraph (a);
 - (ii) a law of a treaty first nation under Part 2 of the *Treaty First Nation Property Taxation Enabling Act*;
 - (iii) a Nisga'a law under Part 3 of the *Nisga'a Final Agreement Act*, ,
and

(c) in subsection (3) by striking out “assessed or assessed and taxed” wherever it appears and substituting “assessed and taxed”.

121 Section 4 (a.1) is repealed and the following substituted:

- (a.1) owned by a treaty first nation and occupied by or on behalf of the treaty first nation, .

122 Section 5 (1) is repealed and the following substituted:

- (1) The taxes assessed in respect of a manufactured home under section 2 or 3 are recoverable in any manner in which taxes are recoverable under the following, as applicable:
 - (a) the *Community Charter*;
 - (b) the *Local Government Act*;
 - (c) the *Vancouver Charter*;
 - (d) the *School Act*;
 - (e) the *Taxation (Rural Area) Act*;
 - (f) a law of a treaty first nation under Part 2 of the *Treaty First Nation Property Taxation Enabling Act*;
 - (g) a Nisga'a law under Part 3 of the *Nisga'a Final Agreement Act*.

123 Section 7 is repealed and the following substituted:

Application of other laws

- 7 Except if inconsistent with this Act, the following apply to the assessment and taxation of manufactured homes under this Act:
 - (a) the *Community Charter*;
 - (b) the *Local Government Act*;
 - (c) the *Vancouver Charter*;

- (d) the *School Act*;
- (e) the *Taxation (Rural Area) Act*;
- (f) a law of a treaty first nation under section 16 (1) (a) of the *Treaty First Nation Property Taxation Enabling Act*;
- (g) a Nisga'a law under section 77 (1) (a) of the *Nisga'a Final Agreement Act*.

124 Section 8 is amended

(a) by renumbering the section as section 8 (1), and

(b) by adding the following subsection:

- (2) Subsection (1) does not apply in relation to a manufactured home within the treaty lands of a treaty first nation or Nisga'a Lands.

Mineral Tax Act

125 Section 26 of the Mineral Tax Act, R.S.B.C. 1996, c. 291, is amended

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

(b) either

- (i) affirm, amend or change the assessment, estimate, interest charge, penalty or nature of the assessment, or
- (ii) direct the commissioner to reconsider the assessment, estimate, interest charge, penalty or nature of the assessment, and , **and**

(b) by adding the following subsections:

- (4.1) In making a decision under subsection (4) (b) (i), the minister is not required to increase an amount set out in the assessment.
- (4.2) If the commissioner does not change an assessment, estimate, interest charge or penalty, or the nature of an assessment, after a reconsideration under subsection (4) (b) (ii), the commissioner must issue a notice of reconsideration to the person who appealed to the minister.
- (4.3) A person may appeal a notice of reconsideration by giving a notice of appeal to the minister within 90 days after the date shown on the notice of reconsideration.

126 Section 26.1 (1) is amended by adding “or (4.3)” after “section 26 (2)”.

127 Section 27 (1) is amended by striking out “section 26 (4)” and substituting “section 26 (4) (b) (i)”.

128 Section 27 (2) is repealed and the following substituted:

- (2) Subject to this section and the regulations, the Supreme Court Civil Rules relating to petition proceedings apply to appeals under this section.
- (2.1) Rule 18-3 of the Supreme Court Civil Rules does not apply to appeals under this section.

129 Section 29 is amended by adding the following subsection:

- (3) If, as a result of the appeal, the minister increases an amount set out in the assessment, estimate, interest charge or penalty, 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.

130 The following section is added:

Regulations in relation to appeals

- 44.1** (1) The Lieutenant Governor in Council may make regulations as follows:
- (a) establishing rules governing the practice and procedure of the Supreme Court in an appeal under this Act;
 - (b) providing that a rule under the Supreme Court Civil Rules does not apply to an appeal under this Act;
 - (c) modifying a rule under the Supreme Court Civil Rules that applies to an appeal under this Act;
 - (d) adopting a rule under the Supreme Court Civil Rules that otherwise does not apply to an appeal under this Act and modifying that rule for the purposes of an appeal under this Act.
- (2) Without limiting subsection (1), in making a regulation under subsection (1), the Lieutenant Governor in Council may make any rule authorized by sections 1 and 2 of the *Court Rules Act*.
 - (3) To the extent of any inconsistency or conflict between a regulation made under subsection (1) and the Supreme Court Civil Rules, the regulation made under subsection (1) prevails.

Motor Fuel Tax Act

131 Sections 5.1 (3) and 16.6 of the *Motor Fuel Tax Act*, R.S.B.C. 1996, c. 317, are amended by striking out “acceptable to” and substituting “specified by”.

132 Section 19 (3) is amended

- (a) by striking out “in the form” and substituting “in a form and manner”, and**
- (b) by adding “, in a manner specified by the director” after “any other information required by the director”.**

133 Section 25 (1) is amended

- (a) in paragraph (a) by striking out “in the form and manner satisfactory to the director” and substituting “in a form and manner specified by the director”, and**
- (b) in paragraph (b) by striking out “required by the director” and substituting “required by the director, in a manner specified by the director”.**

134 Sections 28 (1) and (2.1) and 37 (1) are amended by striking out “in the form” and substituting “in a form and manner”.

135 Section 45 (1) (b) is repealed and the following substituted:

- (b) in any case other than a case referred to in paragraph (a), if the director is satisfied that a person, by wilfully, or in circumstances amounting to gross negligence, making a false or deceptive statement, by wilful default or default in circumstances amounting to gross negligence or by fraud,
 - (i) failed to collect, remit or pay any amount to the government as required under this Act,
 - (ii) deducted an amount under section 21 (3) that was in excess of the amount that the person was entitled to deduct under that section, or
 - (iii) received a refund of an amount under this Act, or deducted an amount under section 25 (3), that was in excess of the refund amount that was due to the person,impose on the person a penalty equal to 25% of, as applicable, the amount not collected, remitted or paid as required under this Act or the excess amount deducted or received; .

136 Section 45.2 (1) is amended by adding “, in a manner specified by the director,” after “required by the director”.

137 The following sections are added:

Penalty for failure to file return

45.5 If a person who is required under this Act to file a return in respect of a reporting period fails to file the return within the time required under this Act, the director may impose on the person a penalty equal to the total of

- (a) 5% of the amount not collected, remitted or paid as required under this Act in respect of the reporting period to which the return relates, and
- (b) the amount determined by the following formula:

$$\text{amount} = 1\% \times A \times B$$

where

A = the amount not collected, remitted or paid as required under this Act in respect of the reporting period on the date the return was required to be filed;

B = the number of months, not exceeding 12 and rounded down to the nearest whole number, in the period beginning on the date the return was required to be filed and ending on the earlier of

- (i) the date the return was filed, and
- (ii) the date a penalty is imposed under this section on the person.

Penalty for repeated failure to file return

45.51 (1) In this section, “**return**” means a return in respect of a reporting period.

(2) If all of the following apply:

- (a) a person fails to file a return required under this Act within the time required under this Act;
- (b) the person subsequently fails to file a return under section 63.1 (1) (a) within the time required under that section;
- (c) a penalty was imposed on the person under section 45.5 in respect of a failure to file a return referred to in that section for any of the 3 preceding reporting periods,

the director may impose on the person a penalty equal to the total of

- (d) 10% of the amount not collected, remitted or paid as required under this Act in respect of the reporting period on the date the return referred to in paragraph (a) was required to be filed, and

(e) the amount determined by the following formula:

$$\text{amount} = 2\% \times A \times B$$

where

A = the amount not collected, remitted or paid as required under this Act in respect of the reporting period on the date the return referred to in paragraph (a) was required to be filed;

B = the number of months, not exceeding 20 and rounded down to the nearest whole number, in the period beginning on the date the return was required to be filed and ending on the earlier of

- (i) the date the return was filed, and
- (ii) the date a penalty is imposed under this section on the person.

Penalty for failure to provide required information

45.6 If a person who is required to file a return under this Act fails to include in the return any required information or fails to file with the return any other required information or records, the director may impose on the person a penalty of \$100 for each failure.

Penalties respecting information and records

45.7 (1) If a person fails to comply with a provision in subsection (2), the director may impose on the person, in respect of each failure, a penalty equal to the greater of

- (a) \$100, and
- (b) \$25 for each day during which the failure continues, to a maximum of \$2 500.

(2) For the purposes of subsection (1), the following provisions are specified:

- (a) section 41 (2) (a) and (b);
- (b) section 41 (5);
- (c) section 63.1 (3).

Penalty for interfering with investigation, inspection or audit

45.8 If a person contravenes section 41 (6) (a) or (b), the director may impose on the person a penalty of \$100 for each contravention.

Misrepresentation by third party

45.9 (1) In this section, “**culpable conduct**” means any of the following:

- (a) wilfully, or in circumstances amounting to gross negligence, making a false or deceptive statement;

- (b) a wilful default or a default in circumstances amounting to gross negligence;
 - (c) fraud.
- (2) If the director is satisfied that, due to the culpable conduct of a third party, another person
- (a) failed to collect, remit or pay any amount to the government as required under this Act,
 - (b) deducted an amount under section 21 (3) that was in excess of the amount that the person was entitled to deduct under that section, or
 - (c) received a refund of an amount under this Act, or deducted an amount under section 25 (3), that was in excess of the refund amount that was due to the person,
- the director may impose on the third party a penalty equal to the greater of
- (d) \$100, and
 - (e) 25% of, as applicable, the amount not collected, remitted or paid as required under this Act or the excess amount deducted or received.
- (3) A third party who is an advisor to a person required to collect, remit or pay an amount under this Act does not engage in culpable conduct for the purposes of subsection (2)
- (a) solely because the third-party advisor, in good faith, relies on information provided to the third-party advisor by or on behalf of the person under circumstances amounting to culpable conduct, or
 - (b) because of such reliance, the third-party advisor failed to verify, investigate or correct the information.
- (4) In an appeal to the Supreme Court under section 51 of this Act, the onus is on the minister to establish the facts justifying the imposition of a penalty to which a person is liable under this section.

138 Section 46 (1) (b) is repealed and the following substituted:

- (b) imposes a fee under section 41.1 or imposes a penalty under any of sections 44, 45, 45.3, 45.4, 45.5, 45.51, 45.6, 45.7, 45.8 or 45.9.

139 Section 50 (1) (d) is repealed and the following substituted:

- (d) an estimate or assessment or an imposition of a penalty under section 42, 43, 44, 45, 45.3, 45.4, 45.5, 45.51, 45.6, 45.7, 45.8, 45.9, 46.1, 48 or 48.1; .

140 Section 50 is amended

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

- (b) subject to subsections (5) and (6), either
 - (i) affirm, amend or change the assessment, decision, estimate, amount imposed or nature of the assessment, or
 - (ii) direct the director to reconsider the assessment, decision, estimate, amount imposed or nature of the assessment, and , **and**

(b) by adding the following subsections:

- (4.1) In making a decision under subsection (4) (b) (i), the minister is not required to increase an amount set out in the assessment or estimate or an amount imposed.
- (4.2) If the director does not change an assessment, decision, estimate or amount imposed, or the nature of an assessment, after a reconsideration under subsection (4) (b) (ii), the director must issue a notice of reconsideration to the person who appealed to the minister.
- (4.3) A person may appeal a notice of reconsideration by giving a notice of appeal to the minister within 90 days after the date shown on the notice of reconsideration.

141 Section 50.1 (1) is amended by adding “or (4.3)” after “section 50 (2)”.

142 Section 51 (1) is amended by striking out “section 50 (4)” and substituting “section 50 (4) (b) (i)”.

143 Section 51 (2) is repealed and the following substituted:

- (2) Subject to this section and the regulations, the Supreme Court Civil Rules relating to petition proceedings apply to appeals under this section.
- (2.1) Rule 18-3 of the Supreme Court Civil Rules does not apply to appeals under this section.

144 Section 57.1 is amended

(a) in subsection (10) by adding “, in a manner specified by the director,” after “required by the director”, and

(b) in subsection (13) (b) by adding “or directs the director to reconsider the determination” after “under that appeal”.

145 Section 63.1 (1) is amended by adding “, in a manner specified by the director,” after “require from any person”.

146 Section 64 is amended

(a) by repealing subsection (4) (c.1),

(b) by repealing subsection (5) and substituting the following:

- (5) An individual who commits an offence under subsection (4) is liable to
 - (a) a fine of not less than 50% and not more than 200% of the amount of tax or security not collected, remitted or paid,
 - (b) imprisonment for not more than 2 years, or
 - (c) both the fine and imprisonment referred to in paragraphs (a) and (b) of this subsection.
- (5.1) A corporation that commits an offence under subsection (4) is liable to a fine of not less than 50% and not more than 200% of the amount of tax or security not collected, remitted or paid. , **and**

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

- (6) In a prosecution under subsection (4), a certificate signed by the director stating the amount of tax or security referred to in subsection (5) or (5.1) is evidence of the amount of tax or security referred to in the applicable subsection.

147 The following section is added:

Offences for failure to provide records or information required by the director or for interference

- 64.2** (1) A person commits an offence if the person contravenes any of the following provisions:
- (a) section 41 (2) (a);
 - (b) section 41 (5);
 - (c) section 41 (6) (a) or (b);
 - (d) section 63.1 (3).
- (2) An individual who commits an offence under subsection (1) is liable to
- (a) a fine of not more than \$100 000,
 - (b) imprisonment for not more than 12 months, or
 - (c) both the fine and imprisonment referred to in paragraphs (a) and (b) of this subsection.
- (3) A corporation that commits an offence under subsection (1) is liable to a fine of not more than \$100 000.
- (4) A penalty under this section is in addition to any other penalty under this Act.

148 Section 71 is amended by adding the following subsection:

- (4.1) For the purposes of a regulation under subsection (2) (y), the regulation may adopt by reference, in whole or in part, and with any changes considered appropriate, the International Fuel Tax Agreement, as it stands on a specific date, as it stands at the time of adoption or as it is amended from time to time.

149 The following section is added:

Regulations in relation to appeals

- 74** (1) The Lieutenant Governor in Council may make regulations as follows:
- (a) establishing rules governing the practice and procedure of the Supreme Court in an appeal under this Act;
 - (b) providing that a rule under the Supreme Court Civil Rules does not apply to an appeal under this Act;
 - (c) modifying a rule under the Supreme Court Civil Rules that applies to an appeal under this Act;
 - (d) adopting a rule under the Supreme Court Civil Rules that otherwise does not apply to an appeal under this Act and modifying that rule for the purposes of an appeal under this Act.
- (2) Without limiting subsection (1), in making a regulation under subsection (1), the Lieutenant Governor in Council may make any rule authorized by sections 1 and 2 of the *Court Rules Act*.
- (3) To the extent of any inconsistency or conflict between a regulation made under subsection (1) and the Supreme Court Civil Rules, the regulation made under subsection (1) prevails.

Municipalities Enabling and Validating Act (No. 4)

150 Section 9 of the *Municipalities Enabling and Validating Act (No. 4)*, S.B.C. 2011, c. 14, is amended

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

- (1) In this section, “**regional district**” means the Kitimat-Stikine Regional District. ,
- (b) **in subsection (3) by striking out** “The regional district may enter into a Services and Requisitions Agreement” **and substituting** “The regional district may enter into an agreement with the Nisga’a Nation”, **and**
- (c) **in subsection (5) by striking out** “the Services and Requisitions Agreement” **and substituting** “an agreement under subsection (3) of this section”.

Nisga’a Final Agreement Act

151 *The heading to Part 2 of the Nisga’a Final Agreement Act, S.B.C. 1999, c. 2, is repealed and the following substituted:*

**PART 2 – PROPERTY TAXATION BEFORE
2025 TAXATION YEAR .**

152 *Section 10.01 is amended by repealing the definition of “Nisga’a land registry”.*

153 *The following section is added:*

Application of Part 2

10.011 Part 2 applies for the purposes of a taxation year before the 2025 taxation year.

154 *Section 70 is repealed.*

155 *The following Part is added:*

**PART 3 – PROPERTY TAXATION IN AND
AFTER 2025 TAXATION YEAR**

Definitions for Part 3

71 In this Part:

“**amount owing**”, in relation to the Nisga’a Lisims Government, means an amount of property taxes, together with any applicable interest or penalties, owing to the Nisga’a Lisims Government;

“**non-citizen**” means a person, other than a Nisga’a citizen, who holds an interest in real property within Nisga’a Lands;

“**property taxes**” means taxes, imposed on any basis, in relation to real property, including, without limitation, any of the following:

- (a) the value of land or the value of improvements on or in the land, or both;
- (b) a single amount for each parcel of land;
- (c) a single amount for the taxable area of a parcel of land;
- (d) a single amount for the taxable frontage of a parcel of land;

“**real property tax agreement**” means an agreement referred to in section 74 (1) [*real property tax agreement*], including any amendments to the agreement that are made in accordance with the agreement’s terms and published under section 74 (2);

“real property tax law” means a law of the Nisga’a Lisims Government

- (a) enacted under section 75 (1) [*authority to impose property taxes*] by which property taxes are imposed on the interests of non-citizens in real property within Nisga’a Lands, or
- (b) enacted under the Nisga’a Final Agreement by which property taxes are imposed on the interests of Nisga’a citizens in real property within Nisga’a Lands.

Application of Part 3

- 72 Part 3 applies for the purposes of the 2025 taxation year and each subsequent taxation year.

**General exemption from property taxes
imposed under provincial enactments**

- 73 Despite any other Act, property taxes may not be imposed on interests in real property within Nisga’a Lands except under this Act or the Nisga’a Final Agreement.

Real property tax agreement

- 74 (1) On the written request of the Nisga’a Nation, the minister must make all reasonable efforts to negotiate and attempt to reach an agreement with the Nisga’a Nation in relation to the following:
- (a) the authority of the Nisga’a Lisims Government to impose property taxes on the interests of non-citizens in real property within Nisga’a Lands;
 - (b) the interests in real property to which the authority referred to in paragraph (a) applies.
- (2) The minister must publish in the Gazette a real property tax agreement referred to in subsection (1) and, if the real property tax agreement is amended or terminated in accordance with its terms, notice of its amendment or termination.

Authority to impose property taxes

- 75 (1) If the Nisga’a Nation has entered into a real property tax agreement, the Nisga’a Lisims Government may, by law and in accordance with the terms of that agreement, impose property taxes on the interests of non-citizens in real property within Nisga’a Lands.
- (2) Property taxes imposed under a law of the Nisga’a Lisims Government are deemed to have been imposed on January 1 of the year in which the law is enacted, unless expressly provided otherwise by the law under which they are imposed.

Nisga'a Lisims Government real property tax law

- 76 (1) A real property tax law enacted under section 75 (1) must do all of the following:
- (a) specify the basis on which a property tax is imposed;
 - (b) set the rate or amount of a property tax;
 - (c) provide for the collection of a property tax;
 - (d) provide for a tax roll and establish a procedure to correct and update the tax roll;
 - (e) provide for the preparation and delivery of notices to each person named in the tax roll and, on request of a holder of a registered charge, to the holder of the charge;
 - (f) specify the grounds on which complaints may be made and establish procedures for hearing and determining those complaints;
 - (g) establish procedures for refunding overpayment of property tax;
 - (h) include a requirement that, on request by any person, the administrator of the tax must give to the person a certificate containing the following information:
 - (i) the amount of unpaid taxes imposed in relation to specified property;
 - (ii) any applicable penalties and interest;
 - (iii) the name of the person who owes the unpaid taxes;
 - (iv) if the specified property has been sold or forfeited, the time, if any remaining, for redemption and the amount required to redeem it;
 - (i) include a requirement that, on demand and without charge, the administrator of the tax must give the registered owner of real property and any other person named in the tax roll in relation to the real property whichever of the following is applicable to the property:
 - (i) a written statement showing the amount of all unpaid property taxes;
 - (ii) a certificate that all property taxes, interest and penalties imposed in relation to the real property identified in the certificate have been fully paid.
- (2) A certificate issued under subsection (1) (h) is evidence of the debt of the person named in the certificate.
- (3) Without limiting subsection (1), a real property tax law enacted under section 75 (1) may do anything the Nisga'a Lisims Government considers necessary for the administration and enforcement of the property tax imposed under the law, including, without limitation, any of the following:

- (a) provide exemptions from property taxes imposed by the Nisga'a Lisims Government;
 - (b) provide for grants to offset amounts of property taxes payable by non-citizens;
 - (c) require a non-citizen who is the registered owner of property to provide information respecting the property;
 - (d) specify information respecting real property, or interests in real property, that is liable to valuation, classification or taxation that may or must be provided by a person and the manner in which the information may or must be provided;
 - (e) provide for the imposition of penalties and interest in relation to
 - (i) property taxes paid after the due date established by the law, or
 - (ii) the failure by a person to provide information required by the law to be provided;
 - (f) provide for the recovery of property taxes and penalties and interest imposed in relation to property taxes.
- (4) If, under subsection (3) (e), a real property tax law provides for the imposition of interest, the law must establish the interest rate and the manner of calculating interest.
- (5) In making a real property tax law, the Nisga'a Lisims Government may
- (a) make different provisions for different persons, places, things or circumstances or for different classes of persons, places, things or circumstances, and
 - (b) establish different classes of persons, places, things or circumstances.

Property valuation

- 77 (1) If a real property tax law enacted under section 75 (1) imposes property taxes on the basis of property value, the law must either
- (a) adopt the *Assessment Act* and the regulations under it, in their entirety and as amended from time to time, for the purposes of valuing and classifying interests in real property within Nisga'a Lands, or
 - (b) establish a complete system for the purpose of valuing interests in real property within Nisga'a Lands.
- (2) If, under subsection (1) (a), a real property tax law adopts the *Assessment Act* and the regulations under it, the following enactments apply in their entirety and as amended from time to time for the purposes of assessing and taxing interests in real property within Nisga'a Lands:
- (a) the *Manufactured Home Tax Act* and the regulations under it;
 - (b) the *Tourist Accommodation (Assessment Relief) Act* and the regulations under it.

Agreements with British Columbia Assessment Authority

78 (1) In this section:

“**assessment**” means, as the context requires,

- (a) an assessment as defined in section 1 (1) of the *Assessment Act*, or
- (b) an assessment under a real property tax law that provides for a valuation of real property, a classification of real property corresponding to a classification under the *Assessment Act*, or both;

“**authority**” means the British Columbia Assessment Authority.

(2) This section applies if

- (a) a real property tax law establishes a complete system for the purpose of valuing interests in real property within Nisga’a Lands,
- (b) the Nisga’a Nation enters into an agreement with the authority under which the authority prepares an assessment roll for the Nisga’a Nation,
- (c) the real property tax law provides for the application of the *Assessment Act* for the purpose of making a complaint against the assessment roll, and
- (d) a complaint against the assessment roll can be made on one or more of the grounds set out in section 32 (1) (a) to (e) [*complaints respecting completed assessment roll*] of the *Assessment Act*.

(3) For the purposes of subsection (2) (d) of this section, a complaint may be made against the assessment roll on a ground set out in section 32 (1) (c), (d) or (e) of the *Assessment Act* only if the real property tax law provides for the following, as applicable:

- (a) the valuation of real property in the same manner as the valuation of property under Part 3 [*Valuation*] of the *Assessment Act*;
- (b) the classification of at least 2 classes of real property in the same manner as the classification of real property under Part 3 of the *Assessment Act*;
- (c) an exemption from assessment or taxation that is the same as, or substantially similar to, an exemption from assessment or taxation under another enactment.

(4) The following provisions of the *Assessment Act* apply in respect of an assessment roll of the Nisga’a Lisims Government prepared under an agreement referred to in subsection (2) (b) of this section:

- (a) sections 10 [*errors and omissions in completed assessment roll*], 11 [*validity as confirmed by review panel*], 12 [*supplementary roll*] and 13 (2) [*complaint in respect of supplementary assessment roll*];
- (b) Part 4 [*Property Assessment Review Panels*];
- (c) Part 5 [*Property Assessment Appeal Board*];
- (d) Part 6 [*Appeals to the Board from Review Panel Decisions*];

- (e) Part 7 [*References and Stated Cases on Appeal*];
- (f) section 67 [*open hearings*].
- (5) In applying a provision of the *Assessment Act* referred to in subsection (4), without limiting the necessary changes,
 - (a) a reference to an assessment roll in the provision is to be read as a reference to, as applicable,
 - (i) an assessment roll completed under an agreement referred to in subsection (2) (b) of this section,
 - (ii) an assessment roll referred to in subparagraph (i) that has been revised or amended in accordance with section 10 or 42 [*amendment of assessment roll*] of the *Assessment Act* as those sections apply for the purposes of this section, or
 - (iii) an assessment roll prepared under an agreement referred to in subsection (2) (b) of this section in accordance with section 12 of the *Assessment Act* as that section applies for the purposes of this section,
 - (b) a reference to an owner in the provision is to be read as a reference to a person whose interests in real property within Nisga’a Lands are subject to assessment by the Nisga’a Lisims Government,
 - (c) a reference to land or improvements or both in the provision is to be read as a reference to the interests in real property, within Nisga’a Lands, that are subject to assessment by the Nisga’a Lisims Government,
 - (d) a reference to an assessment in the provision is to be read as a reference to an assessment as defined in subsection (1) of this section, and
 - (e) a reference to actual value or assessed value in the provision is to be read as a reference to value in accordance with a real property tax law.

Nisga’a Lisims Government delegation

- 79** The Nisga’a Lisims Government may, by law and to the extent authorized by the real property tax agreement, delegate the Nisga’a Lisims Government’s authority under this Act, including its law-making authority.

Exemptions from Nisga’a Lisims Government taxation

- 80** (1) In this section, “**local authority**” has the same meaning as in section 1 of the Schedule to the *Community Charter*.
- (2) The following interests in real property within Nisga’a Lands are exempt from taxation by the Nisga’a Lisims Government:
- (a) interests in real property vested in or held by the government or its agent;
 - (b) interests in real property vested in or held by a local authority;

- (c) interests in real property vested in or held by the government or its agent jointly with a local authority;
- (d) interests in real property vested in or held by a local authority jointly with another local authority.

Recovery of property taxes

- 81** (1) This section applies in relation to a real property tax law enacted under section 75 (1).
- (2) If a real property tax law authorizes a tax sale, by public auction, of the fee simple or leasehold interest in real property, the law must provide for the giving of advance notice of the tax sale to all of the following:
- (a) each person named in the tax roll in relation to the interest in real property subject to the tax sale;
 - (b) each person who holds a registered lien or charge on land subject to the tax sale;
 - (c) each person who is a registered owner of the interest in real property subject to the tax sale.
- (3) If a real property tax law authorizes a tax sale, by public auction, or provides for forfeiture of the fee simple or leasehold interest in real property, the law must provide for both of the following:
- (a) a right of redemption on payment of an amount owing by or on behalf of the person whose property is to be sold or forfeited;
 - (b) in the case of a sale, payment, by the Nisga'a Nation to the person who was the registered owner of the property at the time of the sale, of the proceeds of the sale less all of the following:
 - (i) the total amount of costs in relation to the sale;
 - (ii) amounts owing;
 - (iii) amounts that are owing to creditors with priority over the registered owner;
 - (iv) amounts of unpaid fees referred to in section 82 (2) (b).

Special fees may be collected as property taxes

- 82** (1) In this section, “**fee**” means a fee imposed under a law of the Nisga'a Lisims Government or a Nisga'a Village Government for work done or services provided to real property within Nisga'a Lands.
- (2) A real property tax law of the Nisga'a Lisims Government may provide that a fee
- (a) may be collected in the same manner as property taxes, and
 - (b) if unpaid, may be recovered in the same manner as an amount owing.

Alternative remedies

- 83** A real property tax law may provide that remedies available to the Nisga'a Lisims Government for the recovery of an amount owing to the Nisga'a Lisims Government or the recovery of a fee, as defined in section 82 (1), owing to the Nisga'a Lisims Government or a Nisga'a Village Government may be exercised separately, concurrently or cumulatively.

Authority to discontinue service

- 84** (1) A law of the Nisga'a Lisims Government or a Nisga'a Village Government may establish circumstances in which the applicable Nisga'a Government may discontinue providing a utility or other service to specific real property or a specific person within Nisga'a Lands
- (a) because of unpaid property taxes or fees in relation to the service, or
 - (b) because of non-compliance with the rules established by Nisga'a law or contract respecting the use of the service.
- (2) A law under subsection (1)
- (a) must provide for giving reasonable notice before the service is discontinued, and
 - (b) in relation to a discontinuation under subsection (1) (b), must include provision for the persons affected by the discontinuation to have an opportunity to make representations to the Nisga'a Lisims Government or the Nisga'a Village Government, as applicable.

Provincial payments in relation to Nisga'a Lisims Government grants

- 85** (1) This section applies in relation to the Nisga'a Lisims Government for a taxation year in which the Nisga'a Lisims Government provides to persons resident within Nisga'a Lands a grant in place of a grant under the *Home Owner Grant Act*.
- (2) In this section:
- “eligible grant amount”** means the lesser of the following:
- (a) the total of all amounts each of which is an amount of a grant that a person resident on Nisga'a Lands would have been entitled to apply for and receive under the *Home Owner Grant Act* had that person's interest in land and improvements within Nisga'a Lands been subject to taxation under the *School Act*;
 - (b) the total of all amounts each of which is an amount of a grant that the Nisga'a Lisims Government provides to a person resident within Nisga'a Lands in place of a grant under the *Home Owner Grant Act*;

“**school tax amount**” means the total of all amounts each of which is an amount of taxes that would have been payable by the person resident on Nisga’a Lands under the *School Act* had that person’s interest in land and improvements within Nisga’a Lands been subject to taxation under the *School Act*.

- (3) In accordance with the real property tax agreement, the minister charged with the administration of the *Financial Administration Act* may pay, out of the consolidated revenue fund, to the Nisga’a Nation for a taxation year the amount, if any, by which the eligible grant amount exceeds the school tax amount.

Application of *Municipal Finance Authority Act*

86 The *Municipal Finance Authority Act* does not apply in relation to Nisga’a Lands.

Application of *Offence Act*

87 Section 5 of the *Offence Act* does not apply to this Part.

Regulations

- 88** (1) The Lieutenant Governor in Council may make regulations referred to in section 41 of the *Interpretation Act*.
- (2) Without limiting subsection (1), the Lieutenant Governor in Council may make regulations in respect of any matter necessary for more effectively bringing into operation the provisions of this Part and for facilitating the transition from taxation by the Nisga’a Lisims Government under Part 2 of this Act to taxation by the Nisga’a Lisims Government under Part 3 of this Act.
- (3) A regulation under subsection (2) may be made retroactive to a date not earlier than the date this section comes into force, and if made retroactive is deemed to have come into force on the specified date.
- (4) The authority to make or amend a regulation under subsection (2), but not the authority to repeal a regulation under that subsection, ends on December 31, 2025.

Police Act

156 Section 66.2 (1) of the Police Act, R.S.B.C. 1996, c. 367, is amended

(a) by adding the following definition:

“net taxable value”, in relation to land and improvements in the treaty lands of a treaty first nation or Nisga’a Lands, means the net taxable value of the land and improvements determined for regional hospital district purposes as if the *Assessment Act*, the *Hospital District Act* and the *Taxation (Rural Area) Act* apply for the purposes of the assessment and taxation of those lands and improvements; ,

(b) by repealing the definition of “Nisga’a pipeline lands”,

(c) in paragraph (b) of the definition of “owner” by striking out “a taxing treaty first nation” and substituting “a treaty first nation”,

(d) in paragraphs (a) and (b) of the definition of “police taxes” by striking out “taxing treaty first nation” wherever it appears and substituting “treaty first nation”,

(e) in paragraph (c) of the definition of “police taxes” by striking out everything after “by notice under section 66.4 (1) (b)”, and

(f) by repealing the definition of “taxing treaty first nation”.

157 Section 66.2 (1) is amended in the definition of “taxing treaty first nation” by striking out “Treaty First Nation Taxation Act” and substituting “Treaty First Nation Property Taxation Enabling Act”.

158 Section 66.21 is amended

(a) in subsection (1) (a) and (b) by striking out “a taxing treaty first nation” and substituting “a treaty first nation” and by striking out “other than Nisga’a pipeline lands”, and

(b) by repealing subsection (1.1).

159 Section 66.3 is amended

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

(b) determine the rates to be applied to the net taxable value of land and improvements in each contributing area in the regional district that is not treaty lands of a treaty first nation or Nisga’a Lands in order to recover from each of those contributing areas the amount apportioned to it under paragraph (a), and

- (c) determine the rates that, if applied to the net taxable value of land and improvements in the treaty lands of a treaty first nation or Nisga'a Lands, would generate the amount apportioned under paragraph (a) to the treaty lands of the treaty first nation or Nisga'a Lands. , *and*

(b) by repealing subsection (8).

160 Section 66.4 is amended

(a) in subsection (1) by striking out “taxing treaty first nation” wherever it appears and substituting “treaty first nation”,

(b) in subsection (1) (a) by striking out “other than Nisga'a pipeline lands”,

(c) by repealing subsection (1) (b) and (c) and substituting the following:

- (b) the amount of police taxes apportioned, as applicable, to the municipality, treaty first nation or Nisga'a Nation under section 66.3 (3) (a) or (6) (a), as applicable, and
- (c) the rates determined, as applicable, for the municipality, treaty lands of the treaty first nation or Nisga'a Lands under section 66.3 (3) (b) or (6) (c), as applicable. ,

(d) in subsection (2) (a) by repealing subparagraph (i), by adding “and” at the end of subparagraph (ii) and by repealing subparagraph (iii),

(e) by repealing subsection (2) (b) and substituting the following:

- (b) the amount of police taxes apportioned under section 66.3 (3) (a) or (6) (a)
 - (i) to each electoral area in the Province, excluding Nisga'a Lands in the case of Electoral Area “A” of the Kitimat-Stikine Regional District, and
 - (ii) to the area of the Province outside a regional district, and , *and*

(f) in subsection (2) (c) by repealing subparagraph (i), by adding “and” at the end of subparagraph (ii) and by repealing subparagraph (iii).

161 The following section is added:

Exemptions for treaty lands of treaty first nations and Nisga'a Lands

66.401 (1) For the purposes of determining the amount to apportion to a treaty first nation under section 66.3 (3) (a) or (6) (a), as applicable, and the rates under section 66.3 (3) (b) or (6) (b) or (c), as applicable, the following property in the treaty lands of a treaty first nation must, subject to this section, be treated as if it were exempt:

- (a) property of a treaty first nation member or treaty first nation constituent, as applicable under the treaty first nation's final agreement, that is exempt under the law of the treaty first nation from property taxation by the treaty first nation;
 - (b) property that is exempt under the treaty first nation's final agreement from property taxation;
 - (c) property that is exempt under a tax treatment agreement of the treaty first nation from property taxation under this Act;
 - (d) property that would be exempt under Division 6 of Part 7 of the *Community Charter* from property taxation if that Division applied;
 - (e) property that
 - (i) would be permitted to be exempt under Division 7 of Part 7 of the *Community Charter* from property taxation if that Division applied, and
 - (ii) is exempt under a law of the treaty first nation made under Part 2 of the *Treaty First Nation Property Taxation Enabling Act* from property taxation.
- (2) For the purposes of determining the amount to apportion to the Nisga'a Nation under section 66.3 (3) (a) or (6) (a), as applicable, and the rates under section 66.3 (3) (b) or (6) (b) or (c), as applicable, the following property in Nisga'a Lands must be treated as if it were exempt:
- (a) property of a Nisga'a citizen that is exempt under Nisga'a laws from property taxation by the Nisga'a Lisims Government;
 - (b) property that is exempt under the Nisga'a Final Agreement from property taxation;
 - (c) property that, under the Taxation Agreement as defined in section 6.1 of the *Nisga'a Final Agreement Act*, is exempt from property taxation under this Act;
 - (d) property that would be exempt under Division 6 of Part 7 of the *Community Charter* from property taxation if that Division applied;
 - (e) property that
 - (i) would be permitted to be exempt under Division 7 of Part 7 of the *Community Charter* from property taxation if that Division applied, and
 - (ii) is exempt under a Nisga'a law made under Part 3 of the *Nisga'a Final Agreement Act* from property taxation.

162 Section 66.5 is amended by striking out “a taxing treaty first nation” and substituting “a treaty first nation” and by striking out “, other than Nisga'a pipeline lands,”.

163 Section 66.62 is repealed and the following substituted:

Payment of police taxes by treaty first nation

66.62 The amount specified in a notice received by a treaty first nation under section 66.4 (1) as the amount of police taxes apportioned to the treaty first nation is a requisition from the finance minister, payable on or before August 1 of the year in which the notice is sent and bearing interest at the rate prescribed under section 66.71 (3) from August 1 until the date the amount is received by the finance minister.

164 Section 66.63 is amended by striking out “, other than Nisga’a pipeline lands,”.

165 Section 66.7 (3) is amended by repealing paragraph (a), by adding “and” at the end of paragraph (b) and by repealing paragraph (c).

166 Section 66.71 is amended

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

(a) a municipality is required to pay to the finance minister under section 66.51 or are requisitioned from a treaty first nation by the finance minister under section 66.62 or are requisitioned from the Nisga’a Nation by the finance minister under section 66.63, and ,

(b) in subsection (2) by striking out “or taxing treaty first nation”,

(c) in subsection (4) by striking out “taxing treaty first nation” and substituting “treaty first nation”,

(d) in subsection (4) (a) by striking out “taxing treaty first nation’s” and substituting “treaty first nation’s”, and

(e) in subsection (5) by striking out “taxing treaty first nation” wherever it appears and substituting “treaty first nation”.

167 Section 66.81 (2) is amended by striking out “, area outside a regional district or, beginning in the 2025 taxation year, Nisga’a pipeline lands” and substituting “or area outside a regional district”.

168 Section 66.9 is repealed and the following substituted:

Minister may authorize administration fee

66.9 The revenue minister may, by order, authorize

(a) a municipality to retain from the police taxes collected by the municipality,

- (b) a treaty first nation to retain from an amount requisitioned under section 66.62, or
 - (c) the Nisga'a Nation to retain from an amount requisitioned under section 66.63
- an administration fee in an amount specified in the order.

Private Managed Forest Land Act

169 *Section 17 of the Private Managed Forest Land Act, S.B.C. 2003, c. 80, is amended by adding the following subsection:*

- (0.1) In this section, “**private land**” does not include the treaty lands of a treaty first nation or Nisga'a Lands.

Property Transfer Tax Act

170 *Section 2 of the Property Transfer Tax Act, R.S.B.C. 1996, c. 378, is amended by adding the following subsection:*

- (1.2) A person required to file a return under subsection (1) (b) must
 - (a) include in the return the information required by the administrator, and
 - (b) file with the return any other information or records required by the administrator.

171 *Section 4 (1) is amended in the definition of “qualifying value” by striking out “\$500 000” and substituting “\$835 000”.*

172 *Section 5 is amended*

(a) in subsection (1) by striking out “subsection (1.1)” and substituting “subsections (1.01) and (1.1)” and by striking out “that transaction” and substituting “the amount of that transaction set out in subsection (1.01)”;

(b) by adding the following subsection:

- (1.01) For the purposes of subsection (1), the amount to which the exemption applies is the lesser of
 - (a) the fair market value of the property, and
 - (b) \$500 000. , and

(c) by repealing subsection (1.1) and substituting the following:

- (1.1) If the fair market value of a qualifying property exceeds the qualifying value of the property, the exemption under subsection (1) is the amount calculated as follows:

$$E \times \frac{QV + 25\,000 - FMV}{25\,000}$$

where

E is the amount of the applicable exemption under subsection (1),

FMV is the fair market value of the qualifying property, and

QV is the qualifying value of the qualifying property.

173 Section 6 is amended

(a) in subsection (1) by striking out “subsection (3)” and substituting “subsections (1.1) and (3)” and by striking out “that transaction” and substituting “the amount of that transaction set out in subsection (1.1)”;

(b) by adding the following subsection:

(1.1) For the purposes of subsection (1), the amount to which the exemption applies is the lesser of

(a) that portion of the fair market value of the property described in subsection (1) (a) and (b), and

(b) \$500 000. ,

(c) in subsection (2) by striking out “subsection (3)” and substituting “subsections (2.1) and (3)” and by striking out “that transaction” and substituting “the amount of that transaction set out in subsection (2.1)”, and

(d) by adding the following subsection:

(2.1) For the purposes of subsection (2), the amount to which the exemption applies is the lesser of

(a) that portion of the fair market value of the property described in subsection (2) (a) and (b), and

(b) \$500 000.

174 Sections 7 (3), 10.3 (3), 12.04 (5), 12.06 (4), 12.11 (8), 12.12 (7), 16 (7) (b), 19.1 (1) and (2), 20 (5) and 26 (2) are amended by striking out “notice of objection” and substituting “notice of appeal”.

175 Section 10.1 (1) is amended in paragraph (a) of the definition of “qualifying property” by striking out “in respect of which the residential property value exceeds \$3 000 000”.

176 Section 10.1 (1) is amended in paragraph (a) of the definition of “qualifying property” by adding “in respect of which the residential property value exceeds \$3 000 000” after “an eligible transaction”.

177 Section 10.2 (1) is amended by adding “, on or after January 1, 2024,” after “a transferee who”.

178 Section 10.2 is amended

(a) in subsection (1) by striking out “on or after January 1, 2024” and substituting “in the period beginning on January 1, 2025 and ending on December 31, 2030” and by striking out “section 3 (1) (d)” and substituting “section 3 (1)”, and

(b) in subsection (2) by striking out “section 3 (1) (d)” and substituting “section 3 (1)”.

179 Section 10.2 is amended

(a) in subsection (1) by striking out “in the period beginning on January 1, 2025 and ending on December 31, 2030” and substituting “on or after January 1, 2031” and by striking out “section 3 (1)” and substituting “section 3 (1) (d)”, and

(b) in subsection (2) by striking out “section 3 (1)” and substituting “section 3 (1) (d)”.

180 Section 10.3 (1) is amended by striking out “section 3 (1) (d)” and substituting “section 3 (1)”.

181 Section 10.3 (1) is amended by striking out “section 3 (1)” and substituting “section 3 (1) (d)”.

182 The following section is added:

Transition – purpose-built rental

10.7 (1) In this section, “**eligible transaction**” has the same meaning as in section 10.1 (1).

(2) Sections 10.2, 10.3 and 12, as they read immediately before January 1, 2025, continue to apply with respect to a transferee who, in the period beginning on January 1, 2024 and ending on December 31, 2024, applied for registration, at a land title office, of an eligible transaction in respect of a qualifying property, as defined immediately before January 1, 2025.

183 Section 10.7 is amended by adding the following subsections:

(3) Sections 10.2, 10.3 and 12, as they read immediately before January 1, 2031, continue to apply with respect to a transferee who, in the period beginning on January 1, 2025 and ending on December 31, 2030, applied for registration, at a land title office, of an eligible transaction in respect of a qualifying property, as defined immediately before January 1, 2031.

(4) The Lieutenant Governor in Council may repeal this section by regulation.

184 *Section 12 (2) is amended by striking out “section 3 (1) (d)” wherever it appears and substituting “section 3 (1)”.*

185 *Section 12 (2) is amended by striking out “section 3 (1)” wherever it appears and substituting “section 3 (1) (d)”.*

186 *Section 12 (5) is amended by adding “, to a maximum amount equal to that amount of tax” after “received by the administrator”.*

187 *Section 12.01 (1) is amended in the definition of “qualifying value” by striking out “\$750 000” and substituting “\$1 000 000”.*

188 *The following section is added:*

Requirement to provide records

- 16.1** (1) When required by the administrator, a person must provide to the administrator, within the time specified by the administrator, all records that the administrator considers necessary to determine whether this Act and the regulations are being or have been complied with.
- (2) The administrator may, by giving written notice to the person, specify the form and manner in which the records referred to in subsection (1) are to be provided, including requiring the records to be in the English language or to be provided with an English translation of the records verified in a manner satisfactory to the administrator.
- (3) If the administrator gives a person written notice under subsection (2), the person must provide the records referred to in subsection (1) in the form and manner required.

189 *Section 18 (7) and (8) is amended by striking out “objection” and substituting “appeal”.*

190 *Section 18 (9) is repealed.*

191 *The following section is added:*

Interest on unpaid tax

- 18.1** (1) A transferee who fails to pay the amount of tax owing set out in a notice of assessment as required under section 18 (4) must pay to the administrator interest on the amount unpaid, from the date shown on the notice of assessment until the date of payment, at the rate and calculated in the manner prescribed under section 20 (1) of the *Financial Administration Act*.

- (2) For certainty, subject to subsection (3), if the administrator issues a subsequent notice of assessment, the transferee remains liable to pay interest on any unpaid amount of tax owing set out in a previous notice of assessment from the date shown on the previous notice of assessment.
- (3) If the subsequent notice of assessment reduces the amount of tax payable, the transferee is liable to pay interest on any unpaid amount of tax owing set out in a previous notice of assessment only to the extent that the unpaid amount does not exceed the reduced amount.
- (4) The administrator may at any time waive or cancel all or part of any interest otherwise payable under this section by a transferee.

192 Section 19 is amended

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

- (1) A person may appeal an assessment made under section 18 by giving a notice of appeal to the minister within 90 days after the date shown on the notice of assessment. ,

(b) in subsection (2) by striking out “A person who objects to any of the following must give a notice of objection to the minister” and substituting “A person may appeal any of the following by giving a notice of appeal to the minister”,

(c) by repealing subsection (2) (a),

(d) in subsection (2) (c) by striking out “section 12.11 or 12.12” and substituting “section 12.11, 12.12, 16 (7) or 20”,

(e) in subsection (2) (d) by adding “or 34.2” after “section 12”,

(f) in subsections (3) and (6) by striking out “objection” wherever it appears and substituting “appeal”,

(g) in subsection (3) by striking out “objecting” and substituting “appealing”,

(h) by repealing subsection (4) and substituting the following:

- (4) On receipt of the notice of appeal, the minister must
 - (a) affirm, amend or change the assessment, decision, amount imposed or nature of the assessment, or
 - (b) direct the administrator to reconsider the assessment, decision, amount imposed or nature of the assessment. ,

(i) by adding the following subsection:

- (4.1) In making a decision under subsection (4) (a), the minister is not required to increase an amount set out in the assessment or an amount imposed. ,

(j) by repealing subsection (5) and substituting the following:

- (5) The minister must deliver to the appellant a notice of the minister's decision under subsection (4) of this section. , **and**

(k) by adding the following subsections:

- (5.1) If the administrator does not change an assessment, decision or amount imposed, or the nature of an assessment, after a reconsideration under subsection (4) (b), the administrator must issue a notice of reconsideration to the person who appealed to the minister.
- (5.2) A person may appeal a notice of reconsideration by giving a notice of appeal to the minister within 90 days after the date shown on the notice of reconsideration.

193 Section 19.1 (1) is amended by striking out “section 19 (1) or (2)” and substituting “section 19 (1), (2) or (5.2)”.

194 Section 20 (4) is amended by striking out “, in accordance with the *Financial Administration Act*,” and by striking out “including any interest relating to the amount overpaid calculated in the manner prescribed in the regulations”.

195 Section 21 (1) is amended by striking out “section 19” and substituting “section 19 (4) (a)”.

196 Section 21 (2) is repealed and the following substituted:

- (2) Subject to this section and the regulations, the Supreme Court Civil Rules relating to petition proceedings apply to appeals under this section.
- (2.1) Rule 18-3 of the Supreme Court Civil Rules does not apply to appeals under this section.

197 The following section is added:

If amount increased on appeal

21.1 If the amount of an assessment or an amount imposed is increased on appeal, the appellant must pay to the administrator

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

198 Section 22 (1) is amended by striking out “who receives a minister's notice under section 19 (5) of a minister's decision”.

199 *Section 23 (1), (2) and (3) is amended by striking out “, in accordance with the Financial Administration Act,” and by striking out “including any interest relating to the amount overpaid calculated in the manner prescribed in the regulations”.*

200 *Section 31 is amended by adding the following subsection:*

- (5) A person required under subsection (1) (c) to provide information must comply with the demand within the time specified by the authorized person.

201 *Section 34.2 is amended by renumbering the section as section 34.2 (1) and by adding the following subsections:*

- (2) If the administrator determines that a person who is required under section 2 to file a return
 - (a) fails to include in a return any information required by the administrator under section 2 (1.2) (a),
 - (b) fails to file with a return any other information or records required by the administrator under section 2 (1.2) (b), or
 - (c) fails to include in a return any information required under section 12.13, the person is liable to a penalty of \$100 for each failure.
- (3) A person who fails to comply with section 16.1 or 31 (5) is liable, in respect of each failure, to a penalty equal to the greater of
 - (a) \$100, and
 - (b) \$25 for each day during which the failure continues, to a maximum of \$2 500.
- (4) The administrator may at any time waive or cancel all or part of any penalty otherwise payable by a person under subsection (2) or (3).

202 *The following section is added:*

Gross negligence

34.3 A person who knowingly, or under circumstances amounting to gross negligence, fails to comply with section 16.1 or 31 (5) is liable, in respect of each failure, to the following penalty:

- (a) in the case of an individual, \$150 for each day during which the failure continues, to a maximum of \$15 000;
- (b) in the case of a corporation, \$500 for each day during which the failure continues, to a maximum of \$50 000.

203 The following section is added:

Regulations in relation to appeals

- 37.2** (1) The Lieutenant Governor in Council may make regulations as follows:
- (a) establishing rules governing the practice and procedure of the Supreme Court in an appeal under this Act;
 - (b) providing that a rule under the Supreme Court Civil Rules does not apply to an appeal under this Act;
 - (c) modifying a rule under the Supreme Court Civil Rules that applies to an appeal under this Act;
 - (d) adopting a rule under the Supreme Court Civil Rules that otherwise does not apply to an appeal under this Act and modifying that rule for the purposes of an appeal under this Act.
- (2) Without limiting subsection (1), in making a regulation under subsection (1), the Lieutenant Governor in Council may make any rule authorized by sections 1 and 2 of the *Court Rules Act*.
- (3) To the extent of any inconsistency or conflict between a regulation made under subsection (1) and the Supreme Court Civil Rules, the regulation made under subsection (1) prevails.

Provincial Sales Tax Act

204 Section 1 of the Provincial Sales Tax Act, S.B.C. 2012, c. 35, is amended

(a) by adding the following definition:

“infrastructure as a service” includes access to computational services or the right to access computational services, including computing or processing capacity and electronic storage; ,

(b) in paragraph (k) of the definition of “sale” by adding “, other than prescribed software or a prescribed telecommunication service,” after “the provision of tangible personal property, software or a telecommunication service”,

(c) by repealing the definition of “software” and substituting the following:

“software” includes the following:

- (a) software that is delivered or accessed by any means;
- (b) the right, whether exercised or not, to use software that is delivered or accessed by any means;
- (c) coded instructions or a right to use coded instructions, whether exercised or not, designed to cause an electronic device to perform a task;
- (d) infrastructure as a service;

- (e) software as a service;
- (f) an application programming interface;
- (g) the right to receive modifications to or new versions of software if modifications or new versions become available, whether exercised or not, and to which modifications or versions section 15 (2) (h) does not apply; ,

(d) by adding the following definition:

“**software as a service**” includes software or the right to use software when possession of the software is maintained by the provider of the software or another person other than the person to whom the software is being provided; , ***and***

(e) in the definition of “use” by repealing paragraph (b) (i) and (iv) and substituting the following:

- (i) the sending, receiving, downloading, viewing or accessing of software by any means, including
 - (A) if possession of the software is maintained by the provider of the software or another person other than the person to whom the software is being provided, or
 - (B) if the software is accessed directly or indirectly, including on, through or with other software or electronic devices;
- (iv) the holding of a right described in the definition of “software”; .

205 *Section 37 (3) is amended by adding “who is not a purchaser or” after “if a collector sells tangible personal property at a sale in British Columbia to a person”.*

206 *Section 98 (3) (b) is amended by striking out “in the manner and in a form” and substituting “in a form and in a manner”.*

207 *Sections 105 (1), 106 (1) (a) and (b), 107 (1) (b) (i) and (ii), 172 (2.1), 172.1 (1.1) and 172.3 (1) (b) are amended by striking out “on or with” wherever it appears and substituting “on, through or with”.*

208 *The following section is added:*

Adjustment of tax payable in relation to software

112.1 The amount of tax payable under this Part in relation to software is reduced by the amount of tax otherwise payable or previously paid under the Act other than under this Part and for which the person has not obtained and is not entitled to obtain a refund under this Act.

209 *Section 141 (1) (g) (i) and (ii) is amended by striking out “program”.*

210 Section 153 (1) is amended in paragraph (b) by striking out “and”, by adding “and” at the end of paragraph (c) and by adding the following paragraph:

(d) the person is not a prescribed person, .

211 The following section is added:

**Refund by director for self-assessed tax
payable on tangible personal property**

157.1 If the director is satisfied that

- (a) a purchaser purchased tangible personal property from a person other than a collector,
- (b) the purchaser paid to the government the tax payable under this Act on the tangible personal property,
- (c) the purchaser was refunded all or a portion of the purchase price, and
- (d) the purchaser was not refunded all or a portion of the tax paid under this Act on the tangible personal property,

the director must refund to the purchaser the amount of tax paid by the purchaser that is attributable to the amount of the refund of the purchase price of the tangible personal property.

212 Section 165 (1) is amended

- (a) in paragraph (a) by striking out “in the form and manner satisfactory to the director” and substituting “in a form and manner specified by the director”, and**
- (b) in paragraph (b) by adding “, in a manner specified by the director” after “by the director”.**

213 Section 168 (2) is amended

- (a) in paragraph (a) by adding “and manner” after “in a form”, and**
- (b) in paragraph (b) by adding “, in a manner specified by the director” after “required by the director”.**

214 Section 175 (1) is amended

- (a) in paragraph (a) by adding “and manner” after “in a form”, and**
- (b) in paragraph (b) by adding “, in a manner specified by the director” after “required by the director”.**

215 Sections 179.1 (4) and (11) and 179.2 (2) are amended by striking out “the manner” and substituting “a manner”.

- 216 Section 182.1 (4) is amended by adding “and manner” after “in a form”.**
- 217 Sections 186 (2) and 193 (3) are amended by adding “, in a manner specified by the director” after “required by the director”.**
- 218 Section 196 (1) is amended by adding “, in a manner specified by the director,” after “require from any person”.**
- 219 Section 197 (1) (b) is repealed and the following substituted:**
- (b) imposes a fee under section 196.2 *[fee for attending at location outside British Columbia]* or imposes a penalty under any of the following provisions:
 - (i) section 202 *[failure to register]*;
 - (ii) section 203 *[failure to levy tax]*;
 - (iii) section 204 *[incorrect information]*;
 - (iv) section 205 *[failure to levy, remit or pay tax and excess deduction or refund]*;
 - (v) section 205.1 *[failure to file return]*;
 - (vi) section 205.2 *[repeated failure to file return]*;
 - (vii) section 205.3 *[failure to provide required information]*;
 - (viii) section 205.4 *[failure respecting information and records]*;
 - (ix) section 205.5 *[interfering with investigation, inspection or audit]*;
 - (x) section 205.6 *[misrepresentation by third party]*.
- 220 Section 205 (b) is repealed and the following substituted:**
- (b) in any case other than a case referred to in paragraph (a), if the director is satisfied that a person, by wilfully, or in circumstances amounting to gross negligence, making a false or deceptive statement, by wilful default or default in circumstances amounting to gross negligence or by fraud,
 - (i) failed to levy, remit or pay any amount as required under this Act,
 - (ii) 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, or
 - (iii) received a refund of an amount under this Act, or deducted an amount under section 160 (2) *[refund to collector]*, that was in excess of the refund amount that was due to the person,
 impose on the person a penalty equal to 25% of, as applicable, the amount not levied, remitted or paid as required under this Act or the excess amount deducted or received; .

221 *The following sections are added:*

Failure to file return

- 205.1** (1) In this section, “**return**” does not include a return of information.
- (2) If a person who is required to file a return under this Act fails to file the return within the time required under this Act, the director may impose on the person a penalty equal to the total of
- (a) 5% of the amount, to which the return relates, not levied, remitted or paid as required under this Act, and
 - (b) the amount determined by the following formula:
$$\text{amount} = 1\% \times A \times B$$
- where
- A = the amount, to which the return relates, not levied, remitted or paid as required under this Act on the date the return was required to be filed;
- B = the number of months, not exceeding 12 and rounded down to the nearest whole number, in the period beginning on the date the return was required to be filed and ending on the earlier of
- (i) the date the return was filed, and
 - (ii) the date a penalty is imposed under this section on the person.

Repeated failure to file return

- 205.2** (1) In this section, “**return**” does not include a return of information.
- (2) If all of the following apply:
- (a) a person fails to file a return required under this Act within the time required under this Act;
 - (b) the person subsequently fails to file a return under section 196 (1) (a) *[demand for information]* within the time required under that section;
 - (c) a penalty was imposed on the person under section 205.1 in respect of a failure to file any of the 3 preceding returns referred to in that section,
- the director may impose on the person a penalty equal to the total of
- (d) 10% of the amount, to which the return relates, not levied, remitted or paid as required under this Act on the date the return referred to in paragraph (a) was required to be filed, and

(e) the amount determined by the following formula:

$$\text{amount} = 2\% \times A \times B$$

where

A = the amount, to which the return relates, not levied, remitted or paid as required under this Act on the date the return referred to in paragraph (a) was required to be filed;

B = the number of months, not exceeding 20 and rounded down to the nearest whole number, in the period beginning on the date the return was required to be filed and ending on the earlier of

- (i) the date the return was filed, and
- (ii) the date a penalty is imposed under this section on the person.

Failure to provide required information

205.3 If a person who is required to file a return under this Act fails to include in the return any required information or fails to file with the return any other required information or records, the director may impose on the person a penalty of \$100 for each failure.

Failure respecting information and records

- 205.4** (1) If a person fails to comply with a provision in subsection (2), the director may impose on the person, in respect of each failure, a penalty equal to the greater of
- (a) \$100, and
 - (b) \$25 for each day during which the failure continues, to a maximum of \$2 500.
- (2) For the purposes of subsection (1), the following provisions are specified:
- (a) section 194 (3) (a) and (b) [*inspection and audit powers*];
 - (b) section 195 [*requirement to provide records*];
 - (c) section 196 (3) [*demand for information*];
 - (d) a prescribed provision of the regulations.

Interfering with investigation, inspection or audit

205.5 If a person contravenes section 194 (7) (a) or (b) [*inspection and audit powers*], the director may impose on the person a penalty of \$100 for each contravention.

Misrepresentation by third party

- 205.6** (1) In this section, “**culpable conduct**” means any of the following:
- (a) wilfully, or in circumstances amounting to gross negligence, making a false or deceptive statement;

- (b) a wilful default or a default in circumstances amounting to gross negligence;
 - (c) fraud.
- (2) If the director is satisfied that, due to the culpable conduct of a third party, another person
- (a) failed to levy, remit or pay any amount to the government as required under this Act,
 - (b) 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, or
 - (c) received a refund of an amount under this Act, or 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 may impose on the third party a penalty equal to the greater of
- (d) \$100, and
 - (e) 25% of, as applicable, the amount not levied, remitted or paid as required under this Act or the excess amount deducted or received.
- (3) A third party who is an advisor to a person required to levy, remit or pay an amount under this Act does not engage in culpable conduct for the purposes of subsection (2)
- (a) solely because the third-party advisor, in good faith, relies on information provided to the third-party advisor by or on behalf of the person under circumstances amounting to culpable conduct, or
 - (b) because of such reliance, the third-party advisor failed to verify, investigate or correct the information.
- (4) In an appeal to the Supreme Court under section 212 of this Act, the onus is on the minister to establish the facts justifying the imposition of a penalty to which a person is liable under this section.

222 Section 209 (1) is amended by adding “, in a manner specified by the director,” after “required by the director”.

223 Section 211 (1) (f) is amended by adding the following subparagraphs:

- (v) section 205.1 [*failure to file return*];
- (vi) section 205.2 [*repeated failure to file return*];
- (vii) section 205.3 [*failure to provide required information*];
- (viii) section 205.4 [*failure respecting information and records*];
- (ix) section 205.5 [*interfering with investigation, inspection or audit*];
- (x) section 205.6 [*misrepresentation by third party*].

224 Section 211 is amended

(a) by repealing subsection (5) (b) and substituting the following:

- (b) subject to subsection (6), either
 - (i) affirm, amend or change the assessment, decision, amount imposed or nature of the assessment, or
 - (ii) direct the director to reconsider the assessment, decision, amount imposed or nature of the assessment, and , **and**

(b) by adding the following subsections:

- (5.1) In making a decision under subsection (5) (b) (i), the minister is not required to increase an amount set out in the assessment or decision or the amount imposed.
- (5.2) If the director does not change an assessment, decision or amount imposed, or the nature of an assessment, after a reconsideration under subsection (5) (b) (ii), the director must issue a notice of reconsideration to the person who appealed to the minister.
- (5.3) A person may appeal a notice of reconsideration by giving a notice of appeal to the minister within 90 days after the date shown on the notice of reconsideration.

225 Section 211.1 (1) is amended by adding “or (5.3)” after “section 211 (3)”.

226 Section 212 (1) is amended by striking out “section 211” and substituting “section 211 (5) (b) (i) or (6) (a)”.

227 Section 212 (2) is repealed and the following substituted:

- (2) Subject to this section and the regulations, the Supreme Court Civil Rules relating to petition proceedings apply to appeals under this section.
- (2.1) Rule 18-3 [*Appeals*] of the Supreme Court Civil Rules does not apply to appeals under this section.

228 Section 221 is amended

(a) in subsection (11) by adding “, in a manner specified by the director,” after “required by the director”, and

(b) in subsection (14) (b) by adding “or directs the director to reconsider the determination” after “under that appeal”.

229 Section 230 is amended

(a) by repealing subsection (2),

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

- (4) An individual who commits an offence under subsection (3) is liable to
 - (a) a fine of not less than 50% and not more than 200% of the amount of tax not levied, remitted or paid or equal to the amount received as a refund of a tax under this Act that was in excess of the amount that was due, as applicable,
 - (b) imprisonment for not more than 2 years, or
 - (c) both the fine and imprisonment referred to in paragraphs (a) and (b) of this subsection.
- (4.1) A corporation that commits an offence under subsection (3) is liable to a fine of not less than 50% and not more than 200% of the amount of tax not levied, remitted or paid or equal to the amount received as a refund of tax under this Act that was in excess of the amount that was due, as applicable. , **and**

(c) by repealing subsection (5) and substituting the following:

- (5) In a prosecution under subsection (3), a certificate signed by the director stating the amount of tax or the amount of a refund referred to in subsection (4) or (4.1) is evidence of the amount of tax or the amount of the refund referred to in the applicable subsection.

230 The following section is added:

Other offences for specific contraventions

- 230.2** (1) A person commits an offence if the person contravenes any of the following provisions:
- (a) section 177 (1), (2) or (3) [*prohibitions relating to use of registration number*];
 - (b) section 194 (3) (a) or (7) (a) or (b) [*inspection and audit powers*];
 - (c) section 195 [*requirement to provide records*];
 - (d) section 196 (3) [*demand for information*].
- (2) An individual who commits an offence under subsection (1) is liable to
- (a) a fine of not more than \$100 000,
 - (b) imprisonment for not more than 12 months, or
 - (c) both the fine and imprisonment referred to in paragraphs (a) and (b) of this subsection.

(3) A corporation that commits an offence under subsection (1) is liable to a fine of not more than \$100 000.

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

231 *Section 231 is amended by striking out “collect, remit or pay an amount” and substituting “levy, remit or pay an amount” and by striking out “collected the amount” and substituting “levied the amount”.*

232 *The following section is added:*

Regulations in relation to appeals

245.1 (1) The Lieutenant Governor in Council may make regulations as follows:

- (a) establishing rules governing the practice and procedure of the Supreme Court in an appeal under this Act;
- (b) providing that a rule under the Supreme Court Civil Rules does not apply to an appeal under this Act;
- (c) modifying a rule under the Supreme Court Civil Rules that applies to an appeal under this Act;
- (d) adopting a rule under the Supreme Court Civil Rules that otherwise does not apply to an appeal under this Act and modifying that rule for the purposes of an appeal under this Act.

(2) Without limiting subsection (1), in making a regulation under subsection (1), the Lieutenant Governor in Council may make any rule authorized by sections 1 and 2 of the *Court Rules Act*.

(3) To the extent of any inconsistency or conflict between a regulation made under subsection (1) and the Supreme Court Civil Rules, the regulation made under subsection (1) prevails.

233 *Section 246 (j) is amended by striking out “set out in section 230 [general offences]” and substituting “set out in section 230.2 [other offences for specific contraventions]”.*

South Coast British Columbia Transportation Authority Act

234 *Section 1 (1) of the South Coast British Columbia Transportation Authority Act, S.B.C. 1998, c. 30, is amended in the definition of “taxing treaty first nation” by striking out “Treaty First Nation Taxation Act” and substituting “Treaty First Nation Property Taxation Enabling Act”.*

235 Section 1 is amended

- (a) in subsection (1) by repealing the definition of “taxing treaty first nation”, and**
- (b) by repealing subsection (6).**

236 Section 25 is amended

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

“net taxable value”, in relation to land and improvements in the treaty lands of a treaty first nation, means the net taxable value of the land and improvements determined for regional hospital district purposes as if the *Assessment Act*, the *Hospital District Act* and the *Taxation (Rural Area) Act* apply for the purposes of the assessment and taxation of those lands and improvements. ,

- (b) in subsections (2.1), (5) (b) and (7.2) by striking out “taxing treaty first nation” wherever it appears and substituting “treaty first nation”,**
- (c) in subsection (9) by striking out “in respect of which tax may be assessed under this section” and substituting “in respect of which tax may be assessed or the amount of a requisition determined, as applicable, under this section”, and**
- (d) in subsection (9) (c) by striking out “taxing treaty first nation” and substituting “treaty first nation”.**

237 Sections 26 (1.2) and (7) and 27 (8) are amended by striking out “taxing treaty first nation” wherever it appears and substituting “treaty first nation”.

238 Section 27.2 is amended

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

- (1) For the purposes of calculating the rates under section 25 (2) and (6) and the amount of a requisition under section 25 (5) (b), the following property in the treaty lands of a treaty first nation must, subject to this section, be treated as if it were exempt:
 - (a) property of a treaty first nation member or treaty first nation constituent, as applicable under the treaty first nation’s final agreement, that is exempt under the law of the treaty first nation from property taxation by the treaty first nation;
 - (b) property that is exempt under the treaty first nation’s final agreement from property taxation;
 - (c) property that is exempt under a tax treatment agreement of the treaty first nation from property taxation under this Act;
 - (d) property that would be exempt under Division 6 of Part 7 of the *Community Charter* from property taxation if that Division applied;

(e) property that

- (i) would be permitted to be exempt under Division 7 of Part 7 of the *Community Charter* from property taxation if that Division applied, and
- (ii) is exempt under a law of the treaty first nation made under Part 2 of the *Treaty First Nation Property Taxation Enabling Act* from property taxation. , **and**

(b) in subsections (5) and (9) by striking out “taxing treaty first nation” and substituting “treaty first nation”.

239 ***Sections 133 (3.1) and (4) (b), 135 (1) and (2) and 136.1 are amended by striking out “taxing treaty first nation” wherever it appears and substituting “treaty first nation”.***

Speculation and Vacancy Tax Act

240 ***Section 1 of the Speculation and Vacancy Tax Act, S.B.C. 2018, c. 46, is amended in the definition of “registered occupier” by striking out “and in whose name the property is assessed under section 26, 27 or 28 of the Assessment Act”.***

241 ***Sections 26 and 51 are amended by striking out “the date this Act receives First Reading in the Legislative Assembly” and substituting “October 16, 2018”.***

242 ***Section 67 (1) is amended by striking out “or” at the end of paragraph (a) (iii) and by adding the following paragraph:***

- (a.1) if the administrator decides to examine a declaration filed by the owner after the date referred to in section 66 (2) (a), but within the normal reassessment period, within 6 years after the date the declaration is received, or .

243 ***Section 98 is amended***

(a) by repealing subsection (8) (b) and substituting the following:

(b) either

- (i) affirm, amend or change the assessment, determination or nature of the assessment, or
- (ii) direct the administrator to reconsider the assessment, determination or nature of the assessment, and , **and**

(b) by adding the following subsections:

- (8.1) In making a decision under subsection (8) (b) (i), the minister is not required to increase an amount set out in the assessment or determination.

- (8.2) If the administrator does not change an assessment or determination, or the nature of an assessment, after a reconsideration under subsection (8) (b) (ii), the administrator must issue a notice of reconsideration to the person who appealed to the minister.
- (8.3) A person may appeal a notice of reconsideration by giving a notice of appeal to the minister within 90 days after the date shown on the notice of reconsideration.

244 *Section 98.1 (1) is amended by adding “or (8.3)” after “section 98 (6)”.*

245 *Section 99 (1) is amended by striking out “section 98” and substituting “section 98 (8) (b) (i)”.*

246 *Section 99 (2) is repealed and the following substituted:*

- (2) Subject to this section and the regulations, the Supreme Court Civil Rules relating to petition proceedings apply to appeals under this section.
- (2.1) Rule 18-3 [*Appeals*] of the Supreme Court Civil Rules does not apply to appeals under this section.

247 *Section 114 (14) (b) is amended by adding “or directs the administrator to reconsider the determination” after “under that appeal”.*

248 *The following section is added:*

Regulations in relation to appeals

- 138.1** (1) The Lieutenant Governor in Council may make regulations as follows:
- (a) establishing rules governing the practice and procedure of the Supreme Court in an appeal under this Act;
 - (b) providing that a rule under the Supreme Court Civil Rules does not apply to an appeal under this Act;
 - (c) modifying a rule under the Supreme Court Civil Rules that applies to an appeal under this Act;
 - (d) adopting a rule under the Supreme Court Civil Rules that otherwise does not apply to an appeal under this Act and modifying that rule for the purposes of an appeal under this Act.
- (2) Without limiting subsection (1), in making a regulation under subsection (1), the Lieutenant Governor in Council may make any rule authorized by sections 1 and 2 of the *Court Rules Act*.
 - (3) To the extent of any inconsistency or conflict between a regulation made under subsection (1) and the Supreme Court Civil Rules, the regulation made under subsection (1) prevails.

Taxation (Rural Area) Act

249 *Section 2.1 of the Taxation (Rural Area) Act, R.S.B.C. 1996, c. 448, is repealed.*

250 *Section 39 (8) is repealed.*

Tobacco Tax Act

251 *Section 23 of the Tobacco Tax Act, R.S.B.C. 1996, c. 452, is amended*

(a) in subsection (1) by adding the following paragraph:

(f.1) a determination by the director under section 32.1 (15) (b), ,

(b) by repealing subsection (5) (b) and substituting the following:

(b) either

(i) affirm, amend or change the assessment, decision, estimate, interest charge, penalty or nature of the assessment,

(ii) in the case of a seizure referred to in subsection (2), determine whether the person from whom the tobacco was seized was entitled to possess that tobacco, or

(iii) direct the director to reconsider the assessment, decision, estimate, interest charge, penalty or nature of the assessment, and , ***and***

(c) by adding the following subsections:

(5.1) In making a decision under subsection (5) (b) (i), the minister is not required to increase an amount set out in the assessment or estimate or an interest charge or penalty.

(5.2) If the director does not change an assessment, decision, estimate, interest charge or penalty, or the nature of an assessment, after a reconsideration under subsection (5) (b) (iii), the ~~administrator~~director must issue a notice of reconsideration to the person who appealed to the minister.

(5.3) A person may appeal a notice of reconsideration by giving a notice of appeal to the minister within 90 days after the date shown on the notice of reconsideration.

252 *Section 23.1 (1) is amended by striking out “section 23 (1) or (2)” and substituting “section 23 (1), (2) or (5.3)”.*

253 *Section 24 (1) is amended by striking out “section 23 (5)” and substituting “section 23 (5) (b) (i) or (ii)”.*

254 Section 24 (2) is repealed and the following substituted:

- (2) Subject to this section and the regulations, the Supreme Court Civil Rules relating to petition proceedings apply to appeals under this section.
- (2.1) Rule 18-3 of the Supreme Court Civil Rules does not apply to appeals under this section.

255 Section 32.1 (17) (b) is amended by adding “or directs the director to reconsider the determination” after “under that appeal”.

256 The following section is added:

Regulations in relation to appeals

- 44.11** (1) The Lieutenant Governor in Council may make regulations as follows:
- (a) establishing rules governing the practice and procedure of the Supreme Court in an appeal under this Act;
 - (b) providing that a rule under the Supreme Court Civil Rules does not apply to an appeal under this Act;
 - (c) modifying a rule under the Supreme Court Civil Rules that applies to an appeal under this Act;
 - (d) adopting a rule under the Supreme Court Civil Rules that otherwise does not apply to an appeal under this Act and modifying that rule for the purposes of an appeal under this Act.
- (2) Without limiting subsection (1), in making a regulation under subsection (1), the Lieutenant Governor in Council may make any rule authorized by sections 1 and 2 of the *Court Rules Act*.
- (3) To the extent of any inconsistency or conflict between a regulation made under subsection (1) and the Supreme Court Civil Rules, the regulation made under subsection (1) prevails.

Tourist Accommodation (Assessment Relief) Act

257 Section 1 of the *Tourist Accommodation (Assessment Relief) Act, R.S.B.C. 1996, c. 454*, is amended in the definition of “designated Act” by striking out “the *Nisga’a Final Agreement Act*,” and by striking out “the *Treaty First Nation Taxation Act*,”.

258 Section 2.1 (1) and (2) is amended by striking out “for the purpose of its taxation under a designated Act” and substituting “for the purpose of its taxation or determining the amount of a requisition, as applicable, under a designated Act”.

259 *The following section is added:*

Application of section 2.1 to treaty lands and Nisga'a Lands

- 2.2** (1) If, under section 16 (1) (a) of the *Treaty First Nation Property Taxation Enabling Act*, a law of a treaty first nation has adopted the *Assessment Act* and the regulations under it, section 2.1 of this Act applies for the purpose of taxation of an eligible property located in the treaty lands of a treaty first nation as if the *Treaty First Nation Property Taxation Enabling Act* were a designated Act.
- (2) If, under section 77 (1) (a) of the *Nisga'a Final Agreement Act*, a law of the Nisga'a Nation has adopted the *Assessment Act* and the regulations under it, section 2.1 of this Act applies for the purpose of taxation of an eligible property located in Nisga'a Lands as if the *Nisga'a Final Agreement Act* were a designated Act.

Treaty First Nation Taxation Act

260 *The title of the Treaty First Nation Taxation Act, S.B.C. 2007, c. 38, is repealed and the following substituted:*

**TREATY FIRST NATION PROPERTY
TAXATION ENABLING ACT .**

261 *The following heading is added before section 1:*

**PART 1 – PROPERTY TAXATION BEFORE
2025 TAXATION YEAR .**

262 *Section 1 is amended by striking out “In this Act” and substituting “In this Part”.*

263 *The following section is added:*

Application of Part 1

- 1.1** Part 1 applies for the purposes of a taxation year before the 2025 taxation year.

264 *Section 3 (1) is amended by striking out “to the extent these are authorized by this Act” and substituting “to the extent these are authorized by this Part”.*

265 *Section 7 is amended by striking out “to this Act” and substituting “to this Part”.*

266 *Sections 7.1 and 9 are repealed.*

267 *The following Part is added:*

**PART 2 – PROPERTY TAXATION IN AND AFTER
2025 TAXATION YEAR**

Definitions for Part 2

10 In this Part:

“**amount owing**”, in relation to a treaty first nation, means an amount of property taxes, together with any applicable interest or penalties, owing to the treaty first nation;

“**non-member**”, in relation to a treaty first nation, means a person, other than a treaty first nation member or treaty first nation constituent, as applicable under the treaty first nation’s final agreement, who holds an interest in real property within the treaty lands;

“**property taxes**” means taxes, imposed on any basis, in relation to real property, including, without limitation, any of the following:

- (a) the value of land or the value of improvements on or in the land, or both;
- (b) a single amount for each parcel of land;
- (c) a single amount for the taxable area of a parcel of land;
- (d) a single amount for the taxable frontage of a parcel of land;

“**real property tax agreement**” means an agreement referred to in section 13 (1) [*real property tax agreement*], including any amendments to the agreement that are made in accordance with the agreement’s terms and published under section 13 (2);

“**real property tax law**” means a law of a treaty first nation

- (a) enacted under section 14 (1) [*authority to impose property taxes*] by which property taxes are imposed on the interests of non-members in real property within the treaty lands of the treaty first nation, or
- (b) enacted under the treaty first nation’s final agreement by which property taxes are imposed on the interests of treaty first nation members or treaty first nations constituents, as applicable under the final agreement, in real property within the treaty lands of the treaty first nation.

Application of Part 2

- 11** Part 2 applies for the purposes of the 2025 taxation year and each subsequent taxation year.

**General exemption from property taxes
imposed under provincial enactments**

- 12** Despite any other Act, property taxes may not be imposed on interests in real property within the treaty lands of a treaty first nation except under this Act or the treaty first nation's final agreement.

Real property tax agreement

- 13** (1) On the written request of a treaty first nation, the minister must make all reasonable efforts to negotiate and attempt to reach an agreement with the treaty first nation in relation to the following:
- (a) the authority of the treaty first nation to impose property taxes on the interests of non-members in real property within its treaty lands;
 - (b) the interests in real property to which the authority referred to in paragraph (a) applies.
- (2) The minister must publish in the Gazette each real property tax agreement and, if a real property tax agreement is amended or terminated in accordance with its terms, notice of its amendment or termination.

Authority to impose property taxes

- 14** (1) If a treaty first nation has entered into a real property tax agreement, the treaty first nation may, by law and in accordance with the terms of that agreement, impose property taxes on the interests of non-members in real property within its treaty lands.
- (2) Property taxes imposed under a law of a treaty first nation are deemed to have been imposed on January 1 of the year in which the law is enacted, unless expressly provided otherwise by the law under which they are imposed.

Treaty first nation real property tax law

- 15** (1) A real property tax law enacted under section 14 (1) must do all of the following:
- (a) specify the basis on which a property tax is imposed;
 - (b) set the rate or amount of a property tax;
 - (c) provide for the collection of a property tax;
 - (d) provide for a tax roll and establish a procedure to correct and update the tax roll;

- (e) provide for the preparation and delivery of notices to each person named in the tax roll and, on request of a holder of a registered charge, to the holder of the charge;
 - (f) specify the grounds on which complaints may be made and establish procedures for hearing and determining those complaints;
 - (g) establish procedures for refunding overpayment of property tax;
 - (h) include a requirement that, on request by any person, the administrator of the tax must give to the person a certificate containing the following information:
 - (i) the amount of unpaid taxes imposed in relation to specified property;
 - (ii) any applicable penalties and interest;
 - (iii) the name of the person who owes the unpaid taxes;
 - (iv) if the specified property has been sold or forfeited, the time, if any remaining, for redemption and the amount required to redeem it;
 - (i) include a requirement that, on demand and without charge, the administrator of the tax must give the registered owner of real property and any other person named in the tax roll in relation to the real property whichever of the following is applicable to the property:
 - (i) a written statement showing the amount of all unpaid property taxes;
 - (ii) a certificate that all property taxes, interest and penalties imposed in relation to the real property identified in the certificate have been fully paid.
- (2) A certificate issued under subsection (1) (h) is evidence of the debt of the person named in the certificate.
- (3) Without limiting subsection (1), a real property tax law of a treaty first nation enacted under section 14 (1) may do anything the treaty first nation considers necessary for the administration and enforcement of the property tax imposed under the law, including, without limitation, any of the following:
- (a) provide exemptions from property taxes imposed by the treaty first nation;
 - (b) provide for grants to offset amounts of property taxes payable by non-members;
 - (c) require a non-member who is the registered owner of property to provide information respecting the property;
 - (d) specify information respecting real property, or interests in real property, that is liable to valuation, classification or taxation that may or must be provided by a person and the manner in which the information may or must be provided;

- (e) provide for the imposition of penalties and interest in relation to
 - (i) property taxes paid after the due date established by the law, or
 - (ii) the failure by a person to provide information required by the law to be provided;
- (f) provide for the recovery of property taxes and penalties and interest imposed in relation to property taxes.
- (4) If, under subsection (3) (e), a real property tax law provides for the imposition of interest, the law must establish the interest rate and the manner of calculating interest.
- (5) In making a real property tax law, a treaty first nation may
 - (a) make different provisions for different persons, places, things or circumstances or for different classes of persons, places, things or circumstances, and
 - (b) establish different classes of persons, places, things or circumstances.

Property valuation

- 16** (1) If a real property tax law of a treaty first nation enacted under section 14 (1) imposes property taxes on the basis of property value, the law must either
- (a) adopt the *Assessment Act* and the regulations under it, in their entirety and as amended from time to time, for the purposes of valuing and classifying interests in real property within the treaty lands of the treaty first nation, or
 - (b) establish a complete system for the purpose of valuing interests in real property within the treaty lands of the treaty first nation.
- (2) If, under subsection (1) (a), a real property tax law of a treaty first nation adopts the *Assessment Act* and the regulations under it, the following enactments apply in their entirety and as amended from time to time for the purposes of assessing and taxing interests in real property within the treaty lands of the treaty first nation:
- (a) the *Manufactured Home Tax Act* and the regulations under it;
 - (b) the *Tourist Accommodation (Assessment Relief) Act* and the regulations under it.

Agreements with British Columbia Assessment Authority

- 17** (1) In this section:
- “assessment” means, as the context requires,
- (a) an assessment as defined in section 1 (1) of the *Assessment Act*, or
 - (b) an assessment under a real property tax law that provides for a valuation of real property, a classification of real property corresponding to a classification under the *Assessment Act*, or both;

“**authority**” means the British Columbia Assessment Authority.

- (2) This section applies if
 - (a) a real property tax law of a treaty first nation establishes a complete system for the purposes of valuing and classifying interests in real property within the treaty lands of the treaty first nation,
 - (b) the treaty first nation enters into an agreement with the authority under which the authority prepares an assessment roll for the treaty first nation,
 - (c) the real property tax law provides for the application of the *Assessment Act* for the purpose of making a complaint against the assessment roll, and
 - (d) a complaint against the assessment roll can be made on one or more of the grounds set out in section 32 (1) (a) to (e) [*complaints respecting completed assessment roll*] of the *Assessment Act*.
- (3) For the purposes of subsection (2) (d) of this section, a complaint may be made against the assessment roll on a ground set out in section 32 (1) (c), (d) or (e) of the *Assessment Act* only if the real property tax law of the treaty first nation provides for the following, as applicable:
 - (a) the valuation of real property in the same manner as the valuation of property under Part 3 [*Valuation*] of the *Assessment Act*;
 - (b) the classification of at least 2 classes of real property in the same manner as the classification of real property under Part 3 of the *Assessment Act*;
 - (c) an exemption from assessment or taxation that is the same as, or substantially similar to, an exemption from assessment or taxation under another enactment.
- (4) The following provisions of the *Assessment Act* apply in respect of an assessment roll of a treaty first nation prepared under an agreement referred to in subsection (2) (b) of this section:
 - (a) sections 10 [*errors and omissions in completed assessment roll*], 11 [*validity as confirmed by review panel*], 12 [*supplementary roll*] and 13 (2) [*complaint in respect of supplementary assessment roll*];
 - (b) Part 4 [*Property Assessment Review Panels*];
 - (c) Part 5 [*Property Assessment Appeal Board*];
 - (d) Part 6 [*Appeals to the Board from Review Panel Decisions*];
 - (e) Part 7 [*References and Stated Cases on Appeal*];
 - (f) section 67 [*open hearings*].
- (5) In applying a provision of the *Assessment Act* referred to in subsection (4), without limiting the necessary changes,
 - (a) a reference to an assessment roll in the provision is to be read as a reference to, as applicable,

- (i) an assessment roll completed under an agreement referred to in subsection (2) (b) of this section,
 - (ii) an assessment roll referred to in subparagraph (i) that has been revised or amended in accordance with section 10 or 42 *[amendment of assessment roll]* of the *Assessment Act* as those sections apply for the purposes of this section, or
 - (iii) an assessment roll prepared under an agreement referred to in subsection (2) (b) of this section in accordance with section 12 of the *Assessment Act* as that section applies for the purposes of this section,
- (b) a reference to an owner in the provision is to be read as a reference to a person whose interests in real property within the treaty lands of the treaty first nation are subject to assessment by the treaty first nation,
 - (c) a reference to land or improvements or both in the provision is to be read as a reference to the interests in real property, within the treaty lands of the treaty first nation, that are subject to assessment by the treaty first nation,
 - (d) a reference to an assessment in the provision is to be read as a reference to an assessment as defined in subsection (1) of this section, and
 - (e) a reference to actual value or assessed value in the provision is to be read as a reference to value in accordance with a real property tax law of the treaty first nation.

Treaty first nation delegation

- 18** A treaty first nation may, by law and to the extent authorized by the treaty first nation’s real property tax agreement, delegate the treaty first nation’s authority under this Act, including its law-making authority.

Exemptions from treaty first nation taxation

- 19** (1) In this section, “**local authority**” has the same meaning as in section 1 of the Schedule to the *Community Charter*.
- (2) The following interests in real property within the treaty lands of a treaty first nation are exempt from taxation by the treaty first nation:
- (a) interests in real property vested in or held by the government or its agent;
 - (b) interests in real property vested in or held by a local authority;
 - (c) interests in real property vested in or held by the government or its agent jointly with a local authority;
 - (d) interests in real property vested in or held by a local authority jointly with another local authority.

Recovery of property taxes

- 20** (1) This section applies in relation to a real property tax law enacted under section 14 (1).
- (2) If a real property tax law of a treaty first nation authorizes a tax sale, by public auction, of the fee simple or leasehold interest in real property, the law must provide for the giving of advance notice of the tax sale to all of the following:
- (a) each person named in the tax roll in relation to the interest in real property subject to the tax sale;
 - (b) each person who holds a registered lien or charge on land subject to the tax sale;
 - (c) each person who is a registered owner of the interest in real property subject to the tax sale.
- (3) If a real property tax law of a treaty first nation authorizes a tax sale, by public auction, or provides for forfeiture of the fee simple or leasehold interest in real property, the law must provide for both of the following:
- (a) a right of redemption on payment of an amount owing by or on behalf of the person whose property is to be sold or forfeited;
 - (b) in the case of a sale, payment, by the treaty first nation to the person who was the registered owner of the property at the time of the sale, of the proceeds of the sale less all of the following:
 - (i) the total amount of costs in relation to the sale;
 - (ii) amounts owing;
 - (iii) amounts that are owing to creditors with priority over the registered owner;
 - (iv) amounts of unpaid fees referred to in section 21 (2) (b).

Special fees may be collected as property taxes

- 21** (1) In this section, “**fee**” means a fee imposed under a law of a treaty first nation for work done or services provided to real property within the treaty lands of the treaty first nation.
- (2) A real property tax law of a treaty first nation may provide that a fee
- (a) may be collected in the same manner as property taxes, and
 - (b) if unpaid, may be recovered in the same manner as an amount owing.

Alternative remedies

- 22** A real property tax law of a treaty first nation may provide that remedies available to the treaty first nation for the recovery of an amount owing to the treaty first nation or the recovery of a fee, as defined in section 21 (1), owing to the treaty first nation may be exercised separately, concurrently or cumulatively.

Authority to discontinue service

- 23** (1) A law of a treaty first nation may establish circumstances in which the treaty first nation may discontinue providing a utility or other service to specific real property or a specific person within its treaty lands
- (a) because of unpaid property taxes or fees in relation to the service, or
 - (b) because of non-compliance with the rules established by a law of a treaty first nation or contract respecting the use of the service.
- (2) A law under subsection (1)
- (a) must provide for giving reasonable notice before the service is discontinued, and
 - (b) in relation to a discontinuation under subsection (1) (b), must include provision for the persons affected by the discontinuation to have an opportunity to make representations to the treaty first nation.

Provincial payments in relation to treaty first nation grants

- 24** (1) This section applies in relation to a treaty first nation for a taxation year in which the treaty first nation provides to persons resident within treaty lands a grant in place of a grant under the *Home Owner Grant Act*.
- (2) In this section:
- “eligible grant amount”** means the lesser of the following:
- (a) the total of all amounts each of which is an amount of a grant that a person resident on the treaty lands would have been entitled to apply for and receive under the *Home Owner Grant Act* had that person’s interest in land and improvements within the treaty lands been subject to taxation under the *School Act*;
 - (b) the total of all amounts each of which is an amount of a grant that the treaty first nation provides to a person resident within treaty lands in place of a grant under the *Home Owner Grant Act*;
- “school tax amount”** means the total of all amounts each of which is an amount of taxes that would have been payable by the person resident on the treaty lands under the *School Act* had that person’s interest in land and improvements within the treaty lands been subject to taxation under the *School Act*.
- (3) In accordance with the real property tax agreement of a treaty first nation, the minister charged with the administration of the *Financial Administration Act* may pay, out of the consolidated revenue fund, to the treaty first nation for a taxation year the amount, if any, by which the eligible grant amount exceeds the school tax amount.

Application of *Offence Act*

25 Section 5 of the *Offence Act* does not apply to this Part.

Regulations

- 26** (1) The Lieutenant Governor in Council may make regulations referred to in section 41 of the *Interpretation Act*.
- (2) Without limiting subsection (1), the Lieutenant Governor in Council may make regulations in respect of any matter necessary for more effectively bringing into operation the provisions of this Part and for facilitating the transition from taxation by a treaty first nation under Part 1 of this Act to taxation by a treaty first nation under Part 2 of this Act.
- (3) A regulation under subsection (2) may be made retroactive to a date not earlier than the date this section comes into force, and if made retroactive is deemed to have come into force on the specified date.
- (4) The authority to make or amend a regulation under subsection (2), but not the authority to repeal a regulation under that subsection, ends on December 31, 2025.

Unclaimed Property Act

268 *Section 1.1 of the Unclaimed Property Act, S.B.C. 1999, c. 48, is amended*

(a) by renumbering the section as section 1.1 (1), and

(b) by adding the following subsection:

- (2) This Act does not apply to money or property held by a treaty first nation or the Nisga'a Nation.

Wills, Estates and Succession Act

269 *Section 1 (1) of the Wills, Estates and Succession Act, S.B.C. 2009, c. 13, is amended by repealing the definition of “taxing treaty first nation”.*

270 *Section 170 (1) (f) is amended by striking out “or a taxing treaty first nation” and substituting “or a treaty first nation”.*

Transitional Provisions

Carbon Tax Act transition – retroactive regulation-making power – biomethane credits

- 271** A regulation made on or before March 31, 2025 under section 84 (3) (o.1) or (o.2) of the *Carbon Tax Act* may be made retroactive to April 1, 2024 or a later date, and if made retroactive is deemed to have come into force on the specified date.

Home Owner Grant Act transition – reviews

- 272** (1) If a notice recipient has requested a review of a determination under section 17.15 of the *Home Owner Grant Act* and the minister has not given to the notice recipient written notice of the decision on the review, the review is continued under that section as an appeal of the determination.
- (2) If under section 17.11 of the *Home Owner Grant Act* a grant administrator has given a person a notice that includes information about the person's right to a review of a determination, and subsection (1) of this section does not apply in respect of that review, the right to a review is continued as a right to appeal under section 17.15 of that Act.

Income Tax Act transition

- 273** (1) Section 29 (1) of the *Income Tax Act*, as amended by section 79 of this Act, applies in respect of determinations made on or after April 7, 2022.
- (2) Section 68.1 (1) of the *Income Tax Act* (British Columbia), as amended by section 83 of this Act, applies in relation to transactions that occur
- (a) on or after April 7, 2022, or
- (b) before April 7, 2022, if a determination is made under section 152 (1.11) of the *Income Tax Act* (Canada), as that section applies for the purposes of the *Income Tax Act* (British Columbia), on or after April 7, 2022 in respect of the transaction.

Property Transfer Tax Act transition – reviews

- 274** If a person has given a notice of objection under section 19 of the *Property Transfer Tax Act* and the minister has not given to the person written notice of the decision, the objection is continued under that section as an appeal.

Provincial Sales Tax Act transition – retroactive regulation-making power – software or telecommunication service

- 275** A regulation made on or before March 31, 2025 under section 1, 107, 236, 239, 241 or 242 of the *Provincial Sales Tax Act* respecting software or a telecommunication service may be made retroactive to April 1, 2013 or a later date, and if made retroactive is deemed to have come into force on the specified date.

**Provincial Sales Tax Act transition – retroactive
regulation-making power – exclusion from
section 153 refund authority**

- 276 A regulation made on or before March 31, 2025 under section 153 or 236 of the *Provincial Sales Tax Act* respecting refunds on the purchase of tangible personal property may be made retroactive to July 1, 2024 or a later date, and if made retroactive is deemed to have come into force on the specified date.

**Provincial Sales Tax Act transition – retroactive
regulation-making power – clean energy generation**

- 277 (1) In this section, “clean energy resource” means any of the following:
- (a) sunlight;
 - (b) wind or air;
 - (c) ocean tides, currents or waves;
 - (d) water;
 - (e) a similar renewable resource.
- (2) A regulation made on or before March 31, 2025 under section 236 or 241 of the *Provincial Sales Tax Act* respecting any of the following purposes may be made retroactive to February 23, 2024 or a later date, and if made retroactive is deemed to have come into force on the specified date:
- (a) the generation of energy from a clean energy resource;
 - (b) the transmission or distribution of clean energy resources for the purposes of generating energy from a clean energy resource.

**Provincial Sales Tax Act transition – retroactive
regulation-making power – refund by director**

- 278 A regulation made on or before March 31, 2025 under sections 236 or 242 of the *Provincial Sales Tax Act*, respecting refunds by the director attributable to tax paid by a purchaser if the tangible personal property purchased by the purchaser is returned to the seller, may be made retroactive to February 23, 2024 or a later date, and if made retroactive is deemed to have come into force on the specified date.

**Treaty First Nation Property Taxation Enabling Act and
Nisga’a Final Agreement Act transition –
property taxation in and after 2025 taxation year**

- 279 (1) If, by October 31, 2024, a treaty first nation has not enacted a law under Part 2 of the *Treaty First Nation Property Taxation Enabling Act*, the following rules apply for a period agreed on by the government and the treaty first nation, despite sections 1.1 and 11 of that Act:
- (a) a law of the treaty first nation enacted under Part 1 of the *Treaty First Nation Property Taxation Enabling Act* is deemed to be a law of that treaty first nation enacted under Part 2 of that Act;

- (b) a reference in an enactment to a law of a treaty first nation under Part 2 of the *Treaty First Nation Property Taxation Enabling Act* is, in relation to the treaty first nation, deemed to be a reference to a law of the treaty first nation under Part 1 of that Act.
- (2) If, by October 31, 2024, the Nisga'a Lisims Government has not enacted a law under Part 3 of the *Nisga'a Final Agreement Act*, the following rules apply for a period agreed on by the government and the Nisga'a Lisims Government, despite sections 10.011 and 72 of that Act:
 - (a) a Nisga'a law enacted under Part 2 of the *Nisga'a Final Agreement Act* is deemed to be a Nisga'a law enacted under Part 3 of that Act;
 - (b) a reference in an enactment to a Nisga'a law under Part 3 of the *Nisga'a Final Agreement Act* is deemed to be a reference to a Nisga'a law under Part 2 of that Act.

***Treaty First Nation Property Taxation Enabling Act and
Nisga'a Final Agreement Act transition –
recovery of unpaid property taxes***

- 280** (1) In this section, “**property taxes**” means, as applicable,
- (a) property taxes as defined in section 1 of the *Treaty First Nation Property Taxation Enabling Act*, or
 - (b) real property taxes as defined in section 10.01 of the *Nisga'a Final Agreement Act*.
- (2) If an amount of property taxes imposed by a law of a treaty first nation under Part 1 of the *Treaty First Nations Property Taxation Enabling Act* remains unpaid on the date this section comes into force, the amount may be recovered by the treaty first nation as if it were an amount owing as defined in section 10 of that Act.
 - (3) If an amount of property taxes imposed by a law of the Nisga'a Lisims Government under Part 2 of the *Nisga'a Final Agreement Act* remains unpaid on the date this section comes into force, the amount may be recovered by the Nisga'a Lisims Government as if it were an amount owing as defined in section 71 of that Act.

Commencement

281 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 Provisions of Act	Column 2 Commencement
1	Anything not elsewhere covered by this table	The date of Royal Assent
2	Section 2	April 1, 2024
3	Section 15	January 1, 2025
4	Section 17	January 1, 2025
5	Section 18	June 1, 2024
6	Sections 19 to 21	January 1, 2025
7	Sections 28 and 29	July 1, 2024
8	Sections 31 and 32	July 1, 2024
9	Section 36	By regulation of the Lieutenant Governor in Council
10	Sections 39 and 40	July 1, 2024
11	Section 41	By regulation of the Lieutenant Governor in Council
12	Sections 42 to 46	January 1, 2024
13	Section 50	By regulation of the Lieutenant Governor in Council
14	Section 53	By regulation of the Lieutenant Governor in Council
15	Section 61	January 1, 2025
16	Sections 63 to 68	January 1, 2025
17	Sections 70 to 72	January 1, 2025
18	Section 73	January 1, 2024
19	Section 74	October 18, 2022
20	Section 75	January 1, 2023
21	Section 77	February 23, 2024
22	Section 78	January 1, 2024
23	Section 79	December 15, 2022
24	Sections 80 and 81	June 22, 2023

Item	Column 1 Provisions of Act	Column 2 Commencement
25	Section 82	October 18, 2022
26	Section 83	December 15, 2022
27	Section 88	December 3, 2023
28	Section 94	By regulation of the Lieutenant Governor in Council
29	Section 96	By regulation of the Lieutenant Governor in Council
30	Sections 100 to 108	January 1, 2025
31	Section 113	By regulation of the Lieutenant Governor in Council
32	Section 115	By regulation of the Lieutenant Governor in Council
33	Section 128	By regulation of the Lieutenant Governor in Council
34	Section 130	By regulation of the Lieutenant Governor in Council
35	Section 135	July 1, 2024
36	Sections 137 to 139	July 1, 2024
37	Section 143	By regulation of the Lieutenant Governor in Council
38	Sections 146 and 147	July 1, 2024
39	Section 149	By regulation of the Lieutenant Governor in Council
40	Section 156	January 1, 2025
41	Sections 158 to 168	January 1, 2025
42	Sections 171 to 173	April 1, 2024
43	Section 175	January 1, 2025
44	Section 176	January 1, 2031
45	Section 177	January 1, 2024
46	Section 178	January 1, 2025
47	Section 179	January 1, 2031
48	Section 180	January 1, 2025
49	Section 181	January 1, 2031

Item	Column 1 Provisions of Act	Column 2 Commencement
50	Section 182	January 1, 2025
51	Section 183	January 1, 2031
52	Section 184	January 1, 2025
53	Section 185	January 1, 2031
54	Section 186	January 1, 2024
55	Section 187	April 1, 2024
56	Sections 190 and 191	October 1, 2024
57	Section 194	October 1, 2024
58	Section 196	By regulation of the Lieutenant Governor in Council
59	Section 199	October 1, 2024
60	Section 203	By regulation of the Lieutenant Governor in Council
61	Section 204	April 1, 2013
62	Section 205	July 1, 2024
63	Sections 207 to 209	April 1, 2013
64	Section 210	July 1, 2024
65	Sections 219 to 221	July 1, 2024
66	Section 223	July 1, 2024
67	Section 227	By regulation of the Lieutenant Governor in Council
68	Sections 229 to 231	July 1, 2024
69	Section 232	By regulation of the Lieutenant Governor in Council
70	Section 233	July 1, 2024
71	Sections 235 to 239	January 1, 2025
72	Section 240	January 1, 2024
73	Section 242	November 27, 2018
74	Section 246	By regulation of the Lieutenant Governor in Council
75	Section 248	By regulation of the Lieutenant Governor in Council

Item	Column 1 Provisions of Act	Column 2 Commencement
76	Section 254	By regulation of the Lieutenant Governor in Council
77	Section 256	By regulation of the Lieutenant Governor in Council
78	Section 271	April 1, 2024
79	Section 276	July 1, 2024