PROVINCE OF BRITISH COLUMBIA

ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No.

520

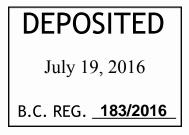
, Approved and Ordered

July 18, 2016

Juichon

Executive Council Chambers, Victoria

On the recommendation of the undersigned, the Lieutenant Governor, by and with the advice and consent of the Executive Council, orders that, effective October 1, 2016, the Film and Television Tax Credit Regulation, B.C. Reg. 4/99, is amended as set out in the attached Schedule.



Minister of Finance Presiding Member of the Executive Council

(This part is for administrative purposes only and is not part of the Order.)

Authority under which Order is made:

Act and section: Income Tax Act, R.S.B.C. 1996, c. 215, s. 96 (2.1), (2.2) and (2.3)

Other: O.C. 36/99

May 30, 2016

R/449/2016/18

SCHEDULE

1 The Film and Television Tax Credit Regulation, B.C. Reg. 4/99, is amended by adding the following sections:

Prescribed date - sections 81.2 (3) (a), 82.1 (6) (a) (ii) and 82.3 (3) (a) of Act

12 For the purposes of sections 81.2 (3) (a), 82.1 (6) (a) (ii) and 82.3 (3) (a) of the Act, the prescribed date is October 1, 2016.

Prescribed percentage and date - section 81.2 (10) and (11) (a) (ii) (A) of Act

- 13 (1) For the purposes of section 81.2 (10) of the Act, the prescribed percentage is 5%.
 - (2) For the purposes of section 81.2 (11) (a) (ii) (A) of the Act, the prescribed date is October 1, 2016 in respect of the percentage referred to in subsection (1) of this section.

Prescribed percentage and date - section 82.1 (11) and (12) (b) (i) of Act

- 14 (1) For the purposes of section 82.1 (11) of the Act, the prescribed percentage is 17%.
 - (2) For the purposes of section 82.1 (12) (b) (i) of the Act, the prescribed date is October 1, 2016 in respect of the percentage referred to in subsection (1) of this section.

Prescribed percentage and date - section 82.3 (10) and (11) (a) (ii) (A) of Act

- 15 (1) For the purposes of section 82.3 (10) of the Act, the prescribed percentage is 5%.
 - (2) For the purposes of section 82.3 (11) (a) (ii) (A) of the Act, the prescribed date is October 1, 2016 in respect of the percentage referred to in subsection (1) of this section.