

APPENDIX A

LIST OF RELEVANT LEGISLATION

List of Laws for the CRA

The following Laws of Canada (and their related regulations), as amended from time to time, provide for the imposition or collection of a tax or duty:

Income Tax Act, R.S.C. 1985, (5th Supp.) c. 1

Excise Tax Act, R.S. 1985, c. E-15

Excise Act, 2001, 2002, c. 22

Excise Act, R.S. 1985, c. E-14

Softwood Lumber Products Export Charge Act, 2006, 2006, c.13

The following Laws of Canada (and their related regulations), as amended from time to time, are administered in part by the CRA:

Canada Pension Plan, R.S.C 1985, c. C-8 (Part 1)

Employment Insurance Act, R.S.C. 1996, c. 23 (Parts IV and VII)

The following Laws of Canada (and their related regulations), as amended from time to time, are also relevant to the administration of this MOU:

Canada Revenue Agency Act, S.C. 1999, c. 17

Privacy Act, R.S. 1985, c. P-21

List of Laws for BC Finance

The following Laws of British Columbia (and their related regulations), as amended from time to time, provide for the imposition or collection of a tax or duty:

Carbon Tax Act, S.B.C. 2008, c.40

Consumption Tax Rebate and Transition Act, S.B.C. 2010, c.5

Corporation Capital Tax Act, R.S.B.C. 1996, c.73

Employer Health Tax Act, S.B.C. 2018, c.42

Forest Act, R.S.B.C. 1996, c.157

Hotel Room Tax Act, R.S.B.C. 1996, c.207

Income Tax Act, R.S.B.C. 1996, c.215

Insurance Premium Tax Act, R.S.B.C. 1996, c.232

Logging Tax Act, R.S.B.C. 1996, c.277

New Housing Transition Tax and Rebate Act, S.B.C. 2012, c.31

Mineral Tax Act, R.S.B.C. 1996, c.291

Motor Fuel Tax Act, R.S.B.C. 1996, c.317

Petroleum and Natural Gas Act, R.S.B.C. 1996, c.361

Property Transfer Tax Act, R.S.B.C. 1996, c.378

Provincial Sales Tax Act, S.B.C. 2012, c.35

Social Service Tax Act, R.S.B.C. 1996, c.431

Speculation and Vacancy Tax Act, S.B.C. 2018, c.46

Taxation (Rural Area) Act, R.S.B.C. 1996, c.448

Tobacco Tax Act, R.S.B.C. 1996, c.452

The following Laws of British Columbia (and their related regulations), as amended from time to time:

Real Estate Development Marketing Act, S.B.C. 2004, c. 41

Pension Benefits Standards Act, R.S.B.C. 1996, c.352

The following Laws of British Columbia (and their related regulations), as amended from time to time, are also relevant to the administration of this MOU:

Freedom of Information and Protection of Privacy Act, R.S.B.C. 1996, c.165