

Amendment

Reciprocal Taxation Agreement (Canada – British Columbia)

The Canada – British Columbia Reciprocal Taxation Agreement executed on June 30, 2010, and amended on January 22, 2016, is amended as follows:

1. Subclause 15(1) is replaced by:

This agreement shall end on December 31, 2017, except if either party terminates the agreement earlier by giving six months' notice in writing to the other party.

IN WITNESS WHEREOF, THIS AMENDMENT IS SIGNED IN DUPLICATE,

THE GOVERNMENT OF CANADA

AT OTTAWA

THIS _____ DAY OF _____ 2016

BY

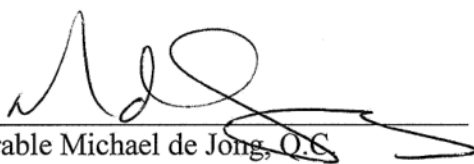
The Honourable William Francis Morneau, P.C., M.P.
Minister of Finance

THE GOVERNMENT OF BRITISH COLUMBIA

AT VICTORIA,

THIS 6th DAY OF Dec. 2016

BY



The Honourable Michael de Jong, Q.C.
Minister of Finance

Amendement

Accord de réciprocité fiscale (Canada – Colombie-Britannique)

L'Accord de réciprocité fiscale Canada – Colombie-Britannique conclu le 30 juin 2010, et modifié le 22 janvier 2016, est modifié comme suit:

1. Le paragraphe 15 (1) est remplacé par ce qui suit:

Le présent accord demeure en vigueur jusqu'au 31 décembre 2017, sauf si l'une des parties le révoque par préavis écrit de six mois donné à l'autre partie.

EN FOI DE QUOI, LA PRÉSENTE MODIFICATION EST SIGNÉE EN DEUX
EXEMPLAIRES,

POUR LE GOUVERNEMENT DU CANADA

À OTTAWA

CE _____^e JOUR DE _____ 2016

PAR

L'honorable William Francis Morneau, C.P., député
Ministre des Finances

POUR LE GOUVERNEMENT DE LA COLOMBIE-BRITANNIQUE

À VICTORIA

CE 6^e JOUR DE Dec 2016

PAR

L'honorable Michael de Jong, c.r.
Ministre des Finances

Amendment

Reciprocal Taxation Agreement (Canada – British Columbia)

The Canada – British Columbia Reciprocal Taxation Agreement executed on June 30, 2010, and amended on January 22, 2016, is amended as follows:

1. Subclause 15(1) is replaced by:

This agreement shall end on December 31, 2017, except if either party terminates the agreement earlier by giving six months' notice in writing to the other party.

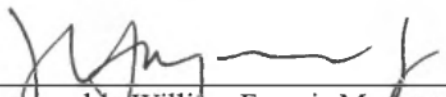
IN WITNESS WHEREOF, THIS AMENDMENT IS SIGNED IN DUPLICATE,

THE GOVERNMENT OF CANADA

AT OTTAWA

THIS 15th DAY OF December 2016

BY


The Honourable William Francis Morneau, P.C., M.P.
Minister of Finance

THE GOVERNMENT OF BRITISH COLUMBIA

AT VICTORIA,

THIS _____ DAY OF _____ 2016

BY

The Honourable Michael de Jong, Q.C.
Minister of Finance

Amendement

Accord de réciprocité fiscale (Canada – Colombie-Britannique)

L'Accord de réciprocité fiscale Canada – Colombie-Britannique conclu le 30 juin 2010, et modifié le 22 janvier 2016, est modifié comme suit:

1. Le paragraphe 15 (1) est remplacé par ce qui suit:

Le présent accord demeure en vigueur jusqu'au 31 décembre 2017, sauf si l'une des parties le révoque par préavis écrit de six mois donné à l'autre partie.

EN FOI DE QUOI, LA PRÉSENTE MODIFICATION EST SIGNÉE EN DEUX EXEMPLAIRES,

POUR LE GOUVERNEMENT DU CANADA

À OTTAWA

CE 15^e JOUR DE décembre 2016

PAR



L'honorable William Francis Morneau, C.P., député
Ministre des Finances

POUR LE GOUVERNEMENT DE LA COLOMBIE-BRITANNIQUE

À VICTORIA

CE _____^e JOUR DE _____ 2016

PAR

L'honorable Michael de Jong, c.r.
Ministre des Finances

AGREEMENT TO AMEND THE RECIPROCAL TAXATION AGREEMENT

BETWEEN:

THE GOVERNMENT OF CANADA
(referred to in this Agreement as “Canada”)
as represented by the Minister of Finance (the “Federal Minister”)

AND:

THE GOVERNMENT OF BRITISH COLUMBIA
(referred to in this Agreement as “the Province”)
as represented by the Minister of Finance (the “Provincial Minister”).

Effective April 1, 2013 the Canada-British Columbia Reciprocal Taxation Agreement executed on June 30, 2010 is amended as follows:

1. The preamble is amended by replacing “the Provincial Minister is authorized by an Order in Council made under section 4 of the *Ministry of Intergovernmental Relations Act*, R.S.B.C. 1996, c. 303 to enter into this agreement” **with** “the Provincial Minister is authorized by an Order in Council made under section 4 of the *Ministry of Intergovernmental Relations Act* and by the Reciprocal Taxation Agreement Regulation B.C. Reg. 113/2013 under the *Financial Administration Act* to enter into this agreement.

2. (1) Clause 1 is amended by deleting the definitions “CITCA” and “Government Rebate”

(2) Clause 1 is further amended by adding the following definitions in alphabetical order:

“Provincial Sales Tax” means a tax imposed or levied under the *Provincial Sales Tax Act*, S.B.C. 2012, c. 35 other than sections 123, 123.2(3) and 123.3(3);

“Third-Party Purchases” means property or services acquired other than in the name of Canada

(a) by employees of Canada including expenses incurred in the course of employment-related travel, for example: supplies of transportation, meals, accommodation, taxi services and incidental travel-related expenses; or

(b) out of petty cash.

3. The heading under Part II is replaced by:

PAYMENT, COLLECTION AND REMITTANCE OF TAXES AND FEES.

4. Clause 5 is replaced by:

Canada agrees:

- (a) to pay the Provincial Taxes or Fees in accordance with the provincial laws, as if these laws were applicable to it;
- (b) to pay the Provincial Sales Tax in accordance with the provincial laws, as if these laws were applicable to it, in respect of:
 - (i) purchases made by entities listed in Schedule I to the FPFSA; and
 - (ii) Third-Party Purchases;
- (c) not to apply for, nor claim the benefit of, any refund, rebate or remission of any Provincial Sales Tax where it has agreed to the payment of that tax under subparagraph (b)(ii);
- (d) to collect and remit the Provincial Sales Tax and the Provincial Taxes or Fees in respect of the sale of property or services by Canada in accordance with the provincial laws, as if these laws were applicable to it;
- (e) to pay any other amounts on account of the Provincial Sales Tax or the Provincial Taxes or Fees collectible and remittable in accordance with this agreement that Canada failed to collect or remit to the Province; and
- (f) to pay interest, but not penalties, in respect of any Provincial Sales Tax or any Provincial Taxes or Fees collectible by Canada in accordance with this agreement.

5. Clause 6 is amended by deleting subclause 6(e).

6. Clause 7 is replaced by:

7 (1) The provincial entities listed in Schedule A are entitled, on application to the CRA, to a government rebate in respect of any Value-Added Tax paid or payable by them. The rebate extends to any Value-Added Tax paid or payable on expenses incurred in the course of employment, by employees of those provincial entities.

(2) Provincial entities listed in Schedule A shall not claim a government rebate described in subclause (1) in respect of tax for which they have claimed, or will claim, a refund, input tax credit or other rebate under the Federal Act.

(3) The Province agrees to provide Canada, upon request, with any information necessary to determine the amount of a government rebate.

7. Clause 14 is amended by adding the following words after July 1, 2010

as amended effective April 1, 2013.

8. Subclause 15 (1) is replaced by:

This agreement shall end on December 31, 2016, except if either party terminates the agreement earlier by giving six months' notice in writing to the other party.

IN WITNESS WHEREOF, THIS AMENDMENT IS SIGNED IN DUPLICATE,

THE GOVERNMENT OF CANADA

AT OTTAWA, ONTARIO

THIS 22nd DAY OF January ²⁰¹⁶
2015

BY

The Honourable William Francis Morneau, P.C., M.P



Minister of Finance for the Government of Canada

THE GOVERNMENT OF BRITISH COLUMBIA

AT VICTORIA, BRITISH COLUMBIA

THIS 10th DAY OF March ²⁰¹⁶
2015

BY

The Honourable Michael de Jong, Q.C



Minister of Finance for the Government of
British Columbia

AGREEMENT TO AMEND THE RECIPROCAL TAXATION AGREEMENT

BETWEEN:

THE GOVERNMENT OF CANADA
(referred to in this Agreement as "Canada")
as represented by the Minister of Finance (the "Federal Minister")

AND:

THE GOVERNMENT OF BRITISH COLUMBIA
(referred to in this Agreement as "the Province")
as represented by the Minister of Finance (the "Provincial Minister").

Effective April 1, 2013 the Canada-British Columbia Reciprocal Taxation Agreement executed on June 30, 2010 is amended as follows:

1. The preamble is amended by replacing "the Provincial Minister is authorized by an Order in Council made under section 4 of the *Ministry of Intergovernmental Relations Act*, R.S.B.C. 1996, c. 303 to enter into this agreement" **with** "the Provincial Minister is authorized by an Order in Council made under section 4 of the *Ministry of Intergovernmental Relations Act* and by the Reciprocal Taxation Agreement Regulation B.C. Reg. 113/2013 under the *Financial Administration Act* to enter into this agreement.

2. (1) Clause 1 is amended by deleting the definitions "CITCA" and "Government Rebate"

(2) Clause 1 is further amended by adding the following definitions in alphabetical order:

"Provincial Sales Tax" means a tax imposed or levied under the *Provincial Sales Tax Act*, S.B.C. 2012, c. 35 other than sections 123, 123.2(3) and 123.3(3);

"Third-Party Purchases" means property or services acquired other than in the name of Canada

(a) by employees of Canada including expenses incurred in the course of employment-related travel, for example: supplies of transportation, meals, accommodation, taxi services and incidental travel-related expenses; or

(b) out of petty cash.

3. The heading under Part II is replaced by:

PAYMENT, COLLECTION AND REMITTANCE OF TAXES AND FEES.

4. Clause 5 is replaced by:

Canada agrees:

- (a) to pay the Provincial Taxes or Fees in accordance with the provincial laws, as if these laws were applicable to it;
- (b) to pay the Provincial Sales Tax in accordance with the provincial laws, as if these laws were applicable to it, in respect of:
 - (i) purchases made by entities listed in Schedule I to the FPFAA; and
 - (ii) Third-Party Purchases;
- (c) not to apply for, nor claim the benefit of, any refund, rebate or remission of any Provincial Sales Tax where it has agreed to the payment of that tax under subparagraph (b)(ii));
- (d) to collect and remit the Provincial Sales Tax and the Provincial Taxes or Fees in respect of the sale of property or services by Canada in accordance with the provincial laws, as if these laws were applicable to it;
- (e) to pay any other amounts on account of the Provincial Sales Tax or the Provincial Taxes or Fees collectible and remittable in accordance with this agreement that Canada failed to collect or remit to the Province; and
- (f) to pay interest, but not penalties, in respect of any Provincial Sales Tax or any Provincial Taxes or Fees collectible by Canada in accordance with this agreement.

5. Clause 6 is amended by deleting subclause 6(e).

6. Clause 7 is replaced by:

7 (1) The provincial entities listed in Schedule A are entitled, on application to the CRA, to a government rebate in respect of any Value-Added Tax paid or payable by them. The rebate extends to any Value-Added Tax paid or payable on expenses incurred in the course of employment, by employees of those provincial entities.

(2) Provincial entities listed in Schedule A shall not claim a government rebate described in subclause (1) in respect of tax for which they have claimed, or will claim, a refund, input tax credit or other rebate under the Federal Act.

(3) The Province agrees to provide Canada, upon request, with any information necessary to determine the amount of a government rebate.

7. Clause 14 is amended by adding the following words after July 1, 2010

as amended effective April 1, 2013.

8. Subclause 15 (1) is replaced by:

This agreement shall end on December 31, 2016, except if either party terminates the agreement earlier by giving six months' notice in writing to the other party.

IN WITNESS WHEREOF, THIS AMENDMENT IS SIGNED IN DUPLICATE,

THE GOVERNMENT OF CANADA

AT OTTAWA, ONTARIO

THIS 22nd DAY OF January ²⁰¹⁶~~2015~~

BY

The Honourable William Francis Morneau, P.C., M.P



Minister of Finance for the Government of Canada

THE GOVERNMENT OF BRITISH COLUMBIA

AT VICTORIA, BRITISH COLUMBIA

THIS 10th DAY OF March ²⁰¹⁶~~2015~~

BY

The Honourable Michael de Jong, Q.C



Minister of Finance for the Government of
British Columbia

ACCORD MODIFIANT LA VERSION FRANÇAISE
DE L'ACCORD DE RÉCIPROCITÉ FISCALE

ENTRE :

LE GOUVERNEMENT DU CANADA
(ci-après appelé « Canada »),
représenté par le ministre des Finances (ci-après appelé « ministre fédéral »)

ET :

LE GOUVERNEMENT DE LA COLOMBIE-BRITANNIQUE
(ci-après appelé « Province »),
représenté par le ministre des Finances (ci-après appelé « ministre provincial »)

À compter du 1^{er} avril 2013, l'Accord de réciprocité fiscale Canada – Colombie-Britannique conclu le 30 juin 2010 est modifié comme suit :

1. Le préambule de la version française du même accord est modifié par le remplacement du passage « le ministre provincial est autorisé par un décret pris en vertu de l'article 4 de la loi intitulée *Ministry of Intergovernmental Relations Act*, R.S.B.C. 1996, ch. 303, à conclure le présent accord » par le passage « le ministre provincial est autorisé par un décret pris en vertu de l'article 4 de la loi intitulée *Ministry of Intergovernmental Relations Act* et du règlement intitulé *Reciprocal Taxation Agreement Regulation*, B.C. Reg. 113/2013, pris en vertu de la loi intitulée *Financial Administration Act*, à conclure le présent accord ».

2. (1) L'article 1 de la version française du même accord est modifié par la suppression des définitions de « EIGCF » et « remboursement gouvernemental ».

(2) L'article 1 de la version française du même accord est modifié par adjonction, selon l'ordre alphabétique, des définitions suivantes :

« achats de tiers » Acquisitions de biens ou de services effectuées autrement qu'au nom du Canada :

- a) soit par les employés du Canada, y compris les biens ou les services acquis pendant les déplacements liés à leur emploi notamment les services de transport, les repas, l'hébergement, les services de taxi et les faux frais liés aux déplacements;
- b) soit au moyen des fonds de la petite caisse.

« taxe de vente provinciale » Taxe provinciale prévue par la loi intitulée *Provincial Sales Tax Act*, S.B.C. 2012, ch. 35, à l'exception de l'article 123 et des paragraphes 123.2(3) et 123.3(3).

3. Le titre de la partie II de la version française du même accord est remplacé par ce qui suit :

PAIEMENT, PERCEPTION ET VERSEMENT DES TAXES ET DES DROITS

4. L'article 5 de la version française du même accord est remplacé par ce qui suit :

Le Canada s'engage :

- a) à payer les taxes ou droits provinciaux, conformément aux lois provinciales, comme si ces lois s'appliquaient à lui;
- b) à payer la taxe de vente provinciale, conformément aux lois provinciales, comme si ces lois s'appliquaient à lui, relativement :
 - (i) aux achats effectués par les entités dont le nom figure à l'annexe I de la Loi sur les arrangements fiscaux;
 - (ii) aux achats de tiers;
- c) à ne pas demander de remboursement ou de remise au titre de la taxe de vente provinciale, ni à revendiquer le droit à un tel remboursement ou à une telle remise, s'il s'est engagé à payer cette taxe en vertu du sous-alinéa b)(ii);
- d) à percevoir et à verser, conformément aux lois provinciales, la taxe de vente provinciale et les taxes ou droits provinciaux sur les ventes de biens ou de services qu'il effectue, comme si ces lois s'appliquaient à lui;
- e) à payer tout autre montant équivalent à la taxe de vente provinciale ou aux taxes ou droits provinciaux à percevoir et à verser conformément au présent accord et qu'il n'a pas perçu ou versé à la Province;
- f) à payer des intérêts, mais non des pénalités, relativement à toute taxe de vente provinciale ou à toutes taxes ou droits provinciaux à percevoir par lui conformément au présent accord.

5. L'alinéa 6e) de la version française du même accord est supprimé.

6. L'article 7 de la version française du même accord est remplacé par ce qui suit :

7 (1) Les entités provinciales dont le nom figure à l'annexe A ont droit, sur demande adressée à l'ARC, à un remboursement gouvernemental au titre de la taxe à la valeur ajoutée payée ou à payer par elles. Ce remboursement s'applique notamment à toute taxe à la valeur ajoutée payée ou à payer sur les dépenses engagées par les employés de ces entités, dans le cadre de leur emploi.

(2) Les entités provinciales dont le nom figure à l'annexe A ne demandent pas de montant au titre d'un remboursement gouvernemental visé au paragraphe (1) relativement à un montant de taxe à l'égard duquel elles ont demandé, ou demanderont, un remboursement ou un crédit de taxe sur les intrants en vertu de la Loi fédérale.

(3) La Province s'engage à fournir au Canada, sur demande, les renseignements nécessaires pour déterminer le montant d'un remboursement gouvernemental.

7. L'article 14 de la version française du même accord est modifié par adjonction, après la mention « 1^{er} juillet 2010 », de ce qui suit :

dans sa version modifiée au 1^{er} avril 2013.

8. Le paragraphe 15 (1) est remplacé par ce qui suit :

Le présent accord demeure en vigueur jusqu'au 31 décembre 2016, sauf si l'une des parties le révoque par préavis écrit de six mois donné à l'autre partie.

EN FOI DE QUOI, LE PRÉSENT ACCORD EST SIGNÉ EN DOUBLE EXEMPLAIRE,

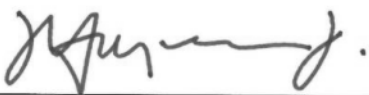
POUR LE GOUVERNEMENT DU CANADA

À OTTAWA, EN ONTARIO

CE 22^e JOUR DE janvier ²⁰¹⁶
2015

PAR

L'honorable William Francis Morneau, c.p., député



Ministre des Finances pour le gouvernement du Canada

POUR LE GOUVERNEMENT DE LA COLOMBIE-BRITANNIQUE

À VICTORIA, EN COLOMBIE-BRITANNIQUE

CE 10^e JOUR DE Mars ²⁰¹⁶
2015

PAR

L'honorable Michael de Jong, c.r.



Ministre des Finances pour le gouvernement de la Colombie-Britannique

ACCORD MODIFIANT LA VERSION FRANÇAISE
DE L'ACCORD DE RÉCIPROCITÉ FISCALE

ENTRE :

LE GOUVERNEMENT DU CANADA
(ci-après appelé « Canada »),
représenté par le ministre des Finances (ci-après appelé « ministre fédéral »)

ET :

LE GOUVERNEMENT DE LA COLOMBIE-BRITANNIQUE
(ci-après appelé « Province »),
représenté par le ministre des Finances (ci-après appelé « ministre provincial »)

À compter du 1^{er} avril 2013, l'Accord de réciprocité fiscale Canada – Colombie-Britannique conclu le 30 juin 2010 est modifié comme suit :

1. Le préambule de la version française du même accord est modifié par le remplacement du passage « le ministre provincial est autorisé par un décret pris en vertu de l'article 4 de la loi intitulée *Ministry of Intergovernmental Relations Act*, R.S.B.C. 1996, ch. 303, à conclure le présent accord » par le passage « le ministre provincial est autorisé par un décret pris en vertu de l'article 4 de la loi intitulée *Ministry of Intergovernmental Relations Act* et du règlement intitulé *Reciprocal Taxation Agreement Regulation*, B.C. Reg. 113/2013, pris en vertu de la loi intitulée *Financial Administration Act*, à conclure le présent accord ».

2. (1) L'article 1 de la version française du même accord est modifié par la suppression des définitions de « EIGCF » et « remboursement gouvernemental ».

(2) L'article 1 de la version française du même accord est modifié par adjonction, selon l'ordre alphabétique, des définitions suivantes :

« achats de tiers » Acquisitions de biens ou de services effectuées autrement qu'au nom du Canada :

- a) soit par les employés du Canada, y compris les biens ou les services acquis pendant les déplacements liés à leur emploi notamment les services de transport, les repas, l'hébergement, les services de taxi et les faux frais liés aux déplacements;
- b) soit au moyen des fonds de la petite caisse.

« taxe de vente provinciale » Taxe provinciale prévue par la loi intitulée *Provincial Sales Tax Act*, S.B.C. 2012, ch. 35, à l'exception de l'article 123 et des paragraphes 123.2(3) et 123.3(3).

3. Le titre de la partie II de la version française du même accord est remplacé par ce qui suit :

PAIEMENT, PERCEPTION ET VERSEMENT DES TAXES ET DES DROITS

4. L'article 5 de la version française du même accord est remplacé par ce qui suit :

Le Canada s'engage :

- a) à payer les taxes ou droits provinciaux, conformément aux lois provinciales, comme si ces lois s'appliquaient à lui;
- b) à payer la taxe de vente provinciale, conformément aux lois provinciales, comme si ces lois s'appliquaient à lui, relativement :
 - (i) aux achats effectués par les entités dont le nom figure à l'annexe I de la Loi sur les arrangements fiscaux;
 - (ii) aux achats de tiers;
- c) à ne pas demander de remboursement ou de remise au titre de la taxe de vente provinciale, ni à revendiquer le droit à un tel remboursement ou à une telle remise, s'il s'est engagé à payer cette taxe en vertu du sous-alinéa b)(ii);
- d) à percevoir et à verser, conformément aux lois provinciales, la taxe de vente provinciale et les taxes ou droits provinciaux sur les ventes de biens ou de services qu'il effectue, comme si ces lois s'appliquaient à lui;
- e) à payer tout autre montant équivalent à la taxe de vente provinciale ou aux taxes ou droits provinciaux à percevoir et à verser conformément au présent accord et qu'il n'a pas perçu ou versé à la Province;
- f) à payer des intérêts, mais non des pénalités, relativement à toute taxe de vente provinciale ou à toutes taxes ou droits provinciaux à percevoir par lui conformément au présent accord.

5. L'alinéa 6e) de la version française du même accord est supprimé.

6. L'article 7 de la version française du même accord est remplacé par ce qui suit :

7 (1) Les entités provinciales dont le nom figure à l'annexe A ont droit, sur demande adressée à l'ARC, à un remboursement gouvernemental au titre de la taxe à la valeur ajoutée payée ou à payer par elles. Ce remboursement s'applique notamment à toute taxe à la valeur ajoutée payée ou à payer sur les dépenses engagées par les employés de ces entités, dans le cadre de leur emploi.

(2) Les entités provinciales dont le nom figure à l'annexe A ne demandent pas de montant au titre d'un remboursement gouvernemental visé au paragraphe (1) relativement à un montant de taxe à l'égard duquel elles ont demandé, ou demanderont, un remboursement ou un crédit de taxe sur les intrants en vertu de la Loi fédérale.

(3) La Province s'engage à fournir au Canada, sur demande, les renseignements nécessaires pour déterminer le montant d'un remboursement gouvernemental.

7. L'article 14 de la version française du même accord est modifié par adjonction, après la mention « 1^{er} juillet 2010 », de ce qui suit :

dans sa version modifiée au 1^{er} avril 2013.

8. Le paragraphe 15 (1) est remplacé par ce qui suit :

Le présent accord demeure en vigueur jusqu'au 31 décembre 2016, sauf si l'une des parties le révoque par préavis écrit de six mois donné à l'autre partie.

EN FOI DE QUOI, LE PRÉSENT ACCORD EST SIGNÉ EN DOUBLE EXEMPLAIRE,

POUR LE GOUVERNEMENT DU CANADA

À OTTAWA, EN ONTARIO

CE 22^e JOUR DE janvier ²⁰¹⁶
2015

PAR

L'honorable William Francis Morneau, c.p., député



Ministre des Finances pour le gouvernement du Canada

POUR LE GOUVERNEMENT DE LA COLOMBIE-BRITANNIQUE

À VICTORIA, EN COLOMBIE-BRITANNIQUE

CE 10^e JOUR DE Mars ²⁰¹⁶
2015

PAR

L'honorable Michael de Jong, c.r.



Ministre des Finances pour le gouvernement de la Colombie-Britannique

Amendment

Reciprocal Taxation Agreement (Canada – British Columbia)

The Canada – British Columbia Reciprocal Taxation Agreement executed on June 30, 2010, and amended on January 22, 2016 and December 15, 2016, is amended as follows:

1. Subclause 15(1) is replaced by:

This agreement shall end on December 31, 2018, except if either party terminates the agreement earlier by giving six months' notice in writing to the other party.

IN WITNESS WHEREOF, THIS AMENDMENT IS SIGNED IN DUPLICATE,

THE GOVERNMENT OF CANADA

AT OTTAWA

THIS _____ DAY OF _____ 2017

BY

The Honourable William Francis Morneau, P.C., M.P.
Minister of Finance

THE GOVERNMENT OF BRITISH COLUMBIA

AT VICTORIA,

THIS 8 DAY OF December 2017

BY

Carole James
The Honourable Carole James, M.L.A.
Minister of Finance and Deputy Premier

Amendement

Accord de réciprocité fiscale (Canada – Colombie-Britannique)

L'Accord de réciprocité fiscale Canada – Colombie-Britannique conclu le 30 juin 2010, et modifié le 22 janvier 2016 et le 15 Décembre 2016, est modifié comme suit:

1. Le paragraphe 15 (1) est remplacé par ce qui suit:

Le présent accord demeure en vigueur jusqu'au 31 décembre 2018, sauf si l'une des parties le révoque par préavis écrit de six mois donné à l'autre partie.

EN FOI DE QUOI, LA PRÉSENTE MODIFICATION EST SIGNÉE EN DEUX
EXEMPLAIRES,

POUR LE GOUVERNEMENT DU CANADA

À OTTAWA

CE _____^e JOUR DE _____ 2017

PAR

L'honorable William Francis Morneau, C.P., député
Ministre des Finances

POUR LE GOUVERNEMENT DE LA COLOMBIE-BRITANNIQUE

À VICTORIA

CE 8^e JOUR DE December 2017

PAR



L'honorable Carole James, députée
Ministre des Finances et Vice-première ministre

RECIPROCAL TAXATION AGREEMENT

(Canada – British Columbia)

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FIN-2019-90064
Page 1

TABLE OF CONTENTS	
PREAMBLE	2
PART I INTERPRETATION	3
Definitions	3
References	4
Application	4
Constitutional immunity	4
PART II PAYMENT OF TAX	4
Agreement by Canada	4
Agreement by the Province	5
PART III GOVERNMENT REBATE	5
Government Rebate	5
PART IV NON-DISCRIMINATION	6
Equality of treatment	6
PART V DISPUTE RESOLUTION	6
Settlement of disputes under agreement	6
PART VI EXCHANGE OF INFORMATION	8
Information	8
PART VII IMPLEMENTATION, AMENDMENTS AND RENEWAL	8
Implementation	8
Amendments	8
Renewal	9
PART VIII TERM	9
Effective date	9
Duration	9
Execution in counterparts	9
EXECUTION	10
SCHEDULE A	11

MEMORANDUM OF AGREEMENT

BETWEEN:

The Government of Canada (in this agreement referred to as "Canada"),
represented by the Minister of Finance (the "Federal Minister")

AND

The Government of British Columbia (in this agreement referred to as "the
Province") represented by the Minister of Finance (the "Provincial Minister")

TOGETHER referred to as the "parties".

PREAMBLE

WHEREAS:

the parties agree that the main objectives of this agreement are to

- (i) reduce compliance costs and promote simplicity for non-government vendors in respect of certain taxes and fees;
- (ii) enhance competitive equity as between government and non-government suppliers; and
- (iii) enhance consistency in reciprocal taxation between the parties and within Canada;

the parties agree to interpret and apply the provisions of this agreement in a manner that respects these objectives;

in order to achieve these objectives the parties agree to pay taxes and fees imposed by one another that are specified in this agreement;

the Federal Minister is authorized by section 32 of the *Federal-Provincial Fiscal Arrangements Act*, R.S.C. 1985, c. F-8 to enter into this agreement; and,

the Provincial Minister is authorized by an Order in Council made under section 4 of the *Ministry of Intergovernmental Relations Act*, R.S.B.C. 1996, c. 303 to enter into this agreement.

NOW, THEREFORE, the parties agree as follows:

PART I
INTERPRETATION

Definitions

1. In this agreement:

"CITCA" means the Comprehensive Integrated Tax Coordination Agreement, fully executed as of November 30, 2009, between Canada and the Province, including any amendments to that agreement or any successor agreement;

"CRA" means the Canada Revenue Agency continued under the *Canada Revenue Agency Act*, S.C. 1999, c.17;

"Federal Act" means the *Excise Tax Act*, R.S.C. 1985, c. E-15;

"Federal Tax" means any tax imposed or levied under the Federal Act, other than the Value-Added Tax;

"FPFAA" means the *Federal-Provincial Fiscal Arrangements Act*, R.S.C. 1985, c. F-8;

"Government Rebate" means a rebate under Part XVI of the CITCA;

"Provincial Tax or Fee" means a tax or fee that is a provincial tax or fee as defined in subsection 31(1) of the FPFAA, and includes any such tax or fee which is imposed or levied under any of the following:

- (a) the *Carbon Tax Act*, S.B.C., 2008, c. 40,
- (b) the *Commercial Transport Act*, R.S.B.C. 1996, c. 58,
- (c) the *Consumption Tax Rebate and Transition Act*, S.B.C. 2010, c. 5
- (d) the *Hotel Room Tax Act*, R.S.B.C., 1996, c. 207,
- (e) the *Motor Fuel Tax Act*, R.S.B.C. 1996, c. 317,
- (f) the *Motor Vehicle Act*, R.S.B.C. 1996, c. 318,
- (g) the *Motor Vehicle (All Terrain) Act*, R.S.B.C. 1996, c. 319,
- (h) the *Passenger Transportation Act*, S.B.C. 2004, c. 39,
- (i) the *Tobacco Tax Act*, R.S.B.C. 1996, c. 452; and

"Value-Added Tax" means any tax imposed or levied under Part IX of the Federal Act.

References

2. In this agreement, a reference to an Act of the federal Parliament or of the legislature of the Province is a reference to that Act, and to the regulations made under that Act, as amended from time to time.

Application

3. This agreement is binding on Canada, the Province and their respective agents.

Constitutional immunity

4. It is understood that neither Canada nor the Province is deemed, by reason of having entered into this agreement, to have surrendered or abandoned any of its powers, rights, privileges or authorities under the Constitution of Canada, or to have impaired any such powers, rights, privileges or authorities.

PART II PAYMENT OF TAX

Agreement by Canada

5. Canada agrees:
 - (a) to pay the Provincial Taxes or Fees in accordance with the provincial laws, as if these laws were applicable to it;
 - (b) to collect and remit the Provincial Taxes or Fees in respect of the sale of property or services by Canada in accordance with the provincial laws, as if these laws were applicable to it;
 - (c) to pay any other amounts on account of the Provincial Taxes or Fees collectible and remittable in accordance with this agreement that Canada failed to collect or remit to the Province; and
 - (d) to pay interest, but not penalties, in respect of any Provincial Taxes or Fees collectible by Canada in accordance with this agreement.

Agreement by the Province

6. The Province agrees:

- (a) to pay, subject to paragraph (b), any Federal Tax in accordance with the Federal Act, as if that Act were applicable to it;
- (b) to pay any tax imposed or levied under Part III of the Federal Act on goods imported by the Province, to the same extent as Canada pays that tax on any importation of goods;
- (c) not to apply for, nor claim the benefit of, any refund of tax paid under Part III of the Federal Act, or any payment in respect of such tax for which provision is made in section 68.19 of the Federal Act, and that no refund or payment in respect of tax paid under that Part can be granted under that section to an importer, transferee, manufacturer, producer, wholesaler, jobber or other dealer;
- (d) to pay, subject to clauses 6(e) and 7(1) the Value-Added Tax in accordance with the Federal Act;
- (e) not to claim a Government Rebate in respect of tax for which it has claimed, or will claim, a refund, input tax credit or other rebate under the Federal Act;
- (f) to collect and remit the Federal Tax in respect of the sale of property or services by the Province in accordance with the Federal Act;
- (g) to pay any other amounts on account of any tax imposed or levied under the Federal Act collectible and remittable under that Act in accordance with this agreement, that it failed to collect or remit to Canada; and
- (h) to pay interest, but not penalties, in respect of any tax imposed or levied under the Federal Act collectible by the Province in accordance with this agreement.

PART III
GOVERNMENT REBATE

Government Rebate

7. (1) The provincial entities listed in Schedule A are entitled, on application to the CRA, to a Government Rebate in respect of any Value-Added Tax paid or payable by them. The rebate extends to any Value-Added Tax paid or payable on expenses incurred in the course of employment, by employees of those provincial entities.

- (2) The Province agrees to provide Canada, upon request, with any information necessary to determine the amount of a Government Rebate.

PART IV NON-DISCRIMINATION

Equality of treatment

8. (1) With respect to the imposition or administration of any tax or fee, each party agrees to treat the other party in a manner that is consistent with the rules of general application of the tax or fee.
- (2) For the purpose of this clause and any relevant provincial laws, the parties agree that:
- (a) any vessel operated by Canada is deemed to be a cargo or passenger vessel operated for the purposes of trade and commerce;
 - (b) any aircraft operated by Canada is deemed to be operated according to a regular flight schedule for the purposes of trade and commerce; and
 - (c) any tax levied in respect of the sale, rental or use of any such vessel or aircraft must be determined accordingly.

PART V DISPUTE RESOLUTION

Settlement of disputes under agreement

9. (1) If the parties fail to agree on the interpretation or application of this agreement, a party can refer the matter in dispute to a Board established in accordance with subclause (2).
- (2) A Board consists of three members. Canada and the Province shall each appoint a member. The third member shall be appointed by the two members already selected. If the two selected members fail to agree as to the third member, the parties shall request the Chief Justice of the Federal Court of Canada to select the third member. In the event of the absence or inability of the Chief Justice or a vacancy in that office, the request shall be made to the Acting Chief Justice of the Federal Court of Canada.
- (3) The parties agree to facilitate the constitution and functioning of the Board and to supply promptly any information required by the Board.
- (4) Canada agrees:

- (a) to inform the Province of any dispute arising under an agreement similar to this agreement with any other province or territory at least thirty days before the selection of a Board under any provision of the agreement with the other province or territory similar to subclause (2);
 - (b) that any other province or territory that enters into an agreement similar to this agreement is an interested party, for all purposes, in any proceeding before the Board and has the right to intervene and to make representations in the same manner as the parties; and
 - (c) to include a provision similar to this provision in any agreement similar to this agreement with any other province or territory.
- (5) The Board shall review any matter in dispute. The report of the majority of the Board, including any findings and recommendations, shall be submitted as soon as possible to the parties to this agreement, to the other interested parties and to the Federal Minister, who shall within a reasonable time thereafter forward the report to all other provinces and territories who have entered into similar agreements. Upon submission of its report, the Board will be dissolved.
- (6) Within a reasonable time after receiving the report, the parties to this agreement and all other interested parties shall approve or reject the recommendations of the Board and inform all other interested parties of their decision. When Canada and the Province agree with the recommendations, the recommendations become applicable at the time specified therein or at any time and manner agreed to by them.
- (7) The Board determines its own rules of procedure.
- (8) Canada shall pay, in the first instance, all reasonable expenses incurred by the Board, including the members' remuneration, witness fees, travel expenses and any other administrative costs. In its report, the Board shall apportion these expenses, in its sole discretion, between the parties to the agreement and amongst any other parties who may have made any representations to the Board.
- (9) This clause does not apply where a difference arises between the parties as to any matter related to the administration or enforcement of any Act that imposes a tax that a party has agreed to pay.

PART VI
EXCHANGE OF INFORMATION

Information

10. Canada agrees to provide the Province, upon request and by notice in writing, with:
- (a) all agreements similar to this agreement between Canada and any province or territory, including any related amendments and administrative procedures; and
 - (b) all findings or decisions and recommendations of any Board established in accordance with clause 9 (or under similar provisions of agreements or arrangements entered into for purposes similar to that of this agreement with any province or territory) and any decision of the interested parties regarding a matter in dispute reviewed by the Board under such clause.

PART VII
IMPLEMENTATION, AMENDMENTS AND RENEWAL

Implementation

11. Canada and the Province agree to introduce legislative measures and undertake the administrative measures they deem necessary to give effect to this agreement.

Amendments

12. (1) Subject to subclause (2), the parties may amend, alter or change this agreement by an exchange of letters between the Federal Minister and the Provincial Minister.
- (2) The parties may amend, alter or change any Schedule to this agreement by exchange of letters between, in the case of Canada:

The Director
Intergovernmental Tax Policy Evaluation and Research Division
Department of Finance
Government of Canada
Ottawa, Ontario
K1A 0G5

and, in case of the Province:

The Executive Director
Tax Policy Branch
Ministry of Finance
Government of British Columbia
617 Government Street, 1st Floor
Victoria, British Columbia
V8W 9V8

Renewal

13. The parties agree that they will commence discussions for the purpose of entering into another agreement similar to this one, not later than six months prior to the end of this agreement.

PART VIII
TERM

Effective date

14. This agreement is effective as of July 1, 2010.

Duration

15. (1) This agreement shall end on December 31, 2015, except if either party terminates the agreement earlier by giving six months notice in writing to the other party.
- (2) No rights or obligations which may have accrued to either party during the term of this agreement are affected if this agreement ceases to have effect.

Execution in counterparts

16. This Agreement may be executed in counterparts each of which so executed shall be deemed to be an original and such counterparts together shall constitute one and the same instrument. A party may accept and rely on an executed counterpart as an original, notwithstanding that it is received in the form of a facsimile or a portable document format file (pdf) if the party delivering the document in such form promptly provides the counterpart bearing the original signature.

EXECUTION

IN WITNESS WHEREOF, THIS AGREEMENT IS SIGNED IN DUPLICATE,

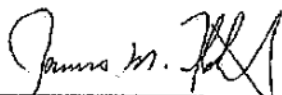
THE GOVERNMENT OF CANADA

AT OTTAWA

THIS 29th DAY OF JUNE 2010

BY

The Honourable James M. Flaherty



Minister of Finance for the Government of Canada

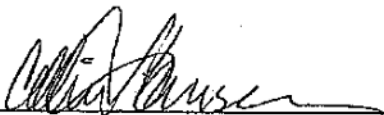
THE GOVERNMENT OF BRITISH COLUMBIA

AT VICTORIA

THIS 30 DAY OF JUNE 2010

BY

The Honourable Colin Hansen



Minister of Finance for the Government
of British Columbia

SCHEDULE A

All Government of British Columbia Ministries, Offices and Secretariats
(except Liquor Distribution Branch)

Legislative Assembly of British Columbia and its Offices and Committees, including:

- Elections BC
- Office of the Auditor General
- Office of the Conflict of Interest Commissioner
- Office of the Information and Privacy Commissioner
- Office of the Lobbyists Registrar
- Office of the Merit Commissioner
- Office of the Ombudsman
- Office of the Police Complaints Commissioner
- Office of the Representative for Children and Youth

Legislative Library of British Columbia

Aquaculture Industry Advisory Council
Auditor Certification Board

- B.C. Arts Council
- B.C. Coroners Service
- B.C. Council on Admissions and Transfers
- B.C. Farm Industry Review Board
- B.C. Ferry Commission
- B.C. Fire Safety Advisory Council
- B.C. Games Society
- B.C. Government House Foundation
- B.C. Housing Management Commission (BC Housing)
- B.C. Human Rights Tribunal
- B.C. Review Board
- B.C. Securities Commission
- B.C. Transportation Financing Authority
- B.C. Utilities Commission
- Board of Examiners (Education)
- Board of Examiners (Municipal)
- British Columbia Innovation Council
- Building Code Appeal Board
- Bull Control Committee

SCHEDULE A (continued)

Class "C" Provincial Park Board
Community Care and Assisted Living Appeal Board
Community Living British Columbia
Credit Union Deposit Insurance Corporation

Education Advisory Council
Electoral Boundaries Commission
Emergency Health Services Commission
Employment Standards Tribunal
Environment Assessment Office
Environmental Appeal Board

Financial Institutions Commission
Financial Services Tribunal
First Peoples' Heritage, Language & Culture Council
Forensic Psychiatric Services Commission
Forest Appeals Commission
Forest Practices Board
Forestry Innovation Investment Ltd
Foundation for the University of Victoria

Game Farming Advisory Council

Health Professions Review Board
Hospital Appeal Board
Hospitals Foundation of B.C.

Industrial Inquiry Commission
Industry Training Authority
Insurance Corporation of B.C. (Administration)
Insurance Council of B.C.

Judges Compensation Commission
Judicial Judges Compensation Commission

Labour Relations Board

Mediation and Arbitration Board
Medical Manpower Advisory Board
Medical Review Board
Medical Services Commission

SCHEDULE A (continued)

Multicultural Advisory Council
Municipal Finance Authority of B.C.

Native Economic Development Advisory Board

Oil and Gas Commission

Patient Care Quality Review Boards
Premier's Advisory Council on Science and Technology
Premier's Economic Advisory Council
Property Assessment Appeal Board
Property Assessment Review Panel
Provincial Agricultural Land Commission
Provincial Rental Housing Corporation of B.C.
Provincial Capital Commission
Provincial Child Care Council
Public Documents Committee
Public Guardian and Trustee
Public Sector Employers' Council
Public Sector Pension Trust Accounts

Royal Commissions and Inquiries
Royal Roads University Foundation

Safety Standards Appeal Board
Seniors Advisory Council (Health)
Simon Fraser University Foundation

Transportation Investment Corporation
Trinity Western University Foundation

University of B.C. Foundation
University of Northern B.C. Foundation

Workers' Compensation Board (WorkSafe BC)
Workers' Compensation Appeal Tribunal

Amendment

**Reciprocal Taxation Agreement
(Canada – British Columbia)**

The Canada – British Columbia Reciprocal Taxation Agreement executed on June 30, 2010, and amended on January 22, 2016, December 15, 2016, and December 19, 2017, is amended as follows:

1. Subclause 15(1) is replaced by:

This agreement shall end on December 31, 2020, except if either party terminates the agreement earlier by giving six months' notice in writing to the other party.

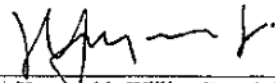
IN WITNESS WHEREOF, THIS AMENDMENT IS SIGNED IN DUPLICATE,

THE GOVERNMENT OF CANADA

AT OTTAWA

THIS 18th DAY OF December 2018

BY



The Honourable William Francis Morneau, P.C., M.P.
Minister of Finance

THE GOVERNMENT OF BRITISH COLUMBIA

AT VICTORIA,

THIS _____ DAY OF _____ 2018

BY

The Honourable Carole James, M.L.A.
Minister of Finance and Deputy Premier

Amendement

Accord de réciprocité fiscale (Canada – Colombie-Britannique)

L'Accord de réciprocité fiscale Canada – Colombie-Britannique conclu le 30 juin 2010, et modifié le 22 janvier 2016, le 15 décembre 2016, et le 19 décembre 2017, est modifié comme suit:

1. Le paragraphe 15 (1) est remplacé par ce qui suit:

Le présent accord demeure en vigueur jusqu'au 31 décembre 2020, sauf si l'une des parties le révoque par préavis écrit de six mois donné à l'autre partie.

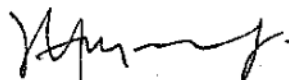
EN FOI DE QUOI, LA PRÉSENTE MODIFICATION EST SIGNÉE EN DEUX
EXEMPLAIRES,

POUR LE GOUVERNEMENT DU CANADA

À OTTAWA

CE 19 ^e JOUR DE décembre 2018

PAR



L'honorable William Francis Morneau, C.P., député
Ministre des Finances

POUR LE GOUVERNEMENT DE LA COLOMBIE-BRITANNIQUE

À VICTORIA

CE _____ ^e JOUR DE _____ 2018

PAR

L'honorable Carole James, députée
Ministre des Finances et Vice-première ministre

Amendment

**Reciprocal Taxation Agreement
(Canada – British Columbia)**

The Canada – British Columbia Reciprocal Taxation Agreement executed on June 30, 2010, and amended on January 22, 2016, December 15, 2016, and December 19, 2017, is amended as follows:

1. Subclause 15(1) is replaced by:

This agreement shall end on December 31, 2020, except if either party terminates the agreement earlier by giving six months' notice in writing to the other party.

IN WITNESS WHEREOF, THIS AMENDMENT IS SIGNED IN DUPLICATE,

THE GOVERNMENT OF CANADA

AT OTTAWA

THIS _____ DAY OF _____ 2018

BY

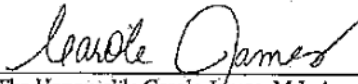
The Honourable William Francis Morneau, P.C., M.P.
Minister of Finance

THE GOVERNMENT OF BRITISH COLUMBIA

AT VICTORIA,

THIS 12 DAY OF December 2018

BY



The Honourable Carol James, M.L.A.
Minister of Finance and Deputy Premier

Amendement

Accord de réciprocité fiscale
(Canada – Colombie-Britannique)

L'Accord de réciprocité fiscale Canada – Colombie-Britannique conclu le 30 juin 2010, et modifié le 22 janvier 2016 et le 15 Décembre 2016, est modifié comme suit:

1. Le paragraphe 15 (1) est remplacé par ce qui suit:

Le présent accord demeure en vigueur jusqu'au 31 décembre 2018, sauf si l'une des parties le révoque par préavis écrit de six mois donné à l'autre partie.

EN FOI DE QUOI, LA PRÉSENTE MODIFICATION EST SIGNÉE EN DEUX
EXEMPLAIRES,

POUR LE GOUVERNEMENT DU CANADA

À OTTAWA

CE _____^e JOUR DE _____, 2017

PAR

L'honorable William Francis Morneau, C.P., député
Ministre des Finances

POUR LE GOUVERNEMENT DE LA COLOMBIE-BRITANNIQUE

À VICTORIA

CE 8^e JOUR DE Décembre 2017

PAR

L'honorable Carole James, députée
Ministre des Finances et Vice-première ministre

Amendment

Reciprocal Taxation Agreement
(Canada – British Columbia)

The Canada – British Columbia Reciprocal Taxation Agreement executed on June 30, 2010, and amended on January 22, 2016 and December 15, 2016, is amended as follows:

1. Subclause 15(1) is replaced by:

This agreement shall end on December 31, 2018, except if either party terminates the agreement earlier by giving six months' notice in writing to the other party.

IN WITNESS WHEREOF, THIS AMENDMENT IS SIGNED IN DUPLICATE,

THE GOVERNMENT OF CANADA

AT OTTAWA

THIS _____ DAY OF _____ 2017

BY

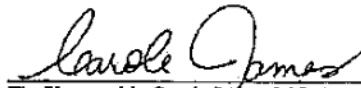
The Honourable William Francis Momeau, P.C., M.P.
Minister of Finance

THE GOVERNMENT OF BRITISH COLUMBIA

AT VICTORIA,

THIS 8 DAY OF December 2017

BY



The Honourable Carol James, M.L.A.
Minister of Finance and Deputy Premier

Amendment

**Reciprocal Taxation Agreement
(Canada – British Columbia)**

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1. Subclause 15(1) is replaced by:

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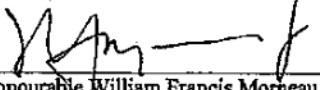
IN WITNESS WHEREOF, THIS AMENDMENT IS SIGNED IN DUPLICATE,

THE GOVERNMENT OF CANADA

AT OTTAWA

THIS 19 DAY OF Dec 2017

BY


The Honourable William Francis Morneau, P.C., M.P.
Minister of Finance

THE GOVERNMENT OF BRITISH COLUMBIA

AT VICTORIA,

THIS _____ DAY OF _____ 2017

BY

The Honourable Carole James, M.L.A.
Minister of Finance and Deputy Premier

Amendment

**Reciprocal Taxation Agreement
(Canada – British Columbia)**

The Canada – British Columbia Reciprocal Taxation Agreement executed on June 30, 2010, and amended on January 22, 2016 and December 15, 2016, is amended as follows:

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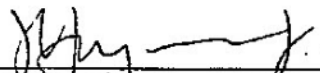
IN WITNESS WHEREOF, THIS AMENDMENT IS SIGNED IN DUPLICATE,

THE GOVERNMENT OF CANADA

AT OTTAWA

THIS 19 DAY OF Dec 2017

BY


The Honourable William Francis Morneau, P.C., M.P.
Minister of Finance

THE GOVERNMENT OF BRITISH COLUMBIA

AT VICTORIA,

THIS _____ DAY OF _____ 2017

BY

The Honourable Carole James, M.L.A.
Minister of Finance and Deputy Premier

CONSULT

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Amendement

**Accord de réciprocité fiscale
(Canada – Colombie-Britannique)**

L'Accord de réciprocité fiscale Canada – Colombie-Britannique conclu le 30 juin 2010, et modifié le 22 janvier 2016 et le 15 Décembre 2016, est modifié comme suit:

1. Le paragraphe 15 (1) est remplacé par ce qui suit:

Le présent accord demeure en vigueur jusqu'au 31 décembre 2018, sauf si l'une des parties le révoque par préavis écrit de six mois donné à l'autre partie.

EN FOI DE QUOI, LA PRÉSENTE MODIFICATION EST SIGNÉE EN DEUX EXEMPLAIRES,

POUR LE GOUVERNEMENT DU CANADA

À OTTAWA

CE 19 ^e JOUR DE déc 2017

PAR


L'honorable William Francis Momeau, C.P., député
Ministre des Finances

POUR LE GOUVERNEMENT DE LA COLOMBIE-BRITANNIQUE

À VICTORIA

CE _____ ^e JOUR DE _____ 2017

PAR

L'honorable Carole James, députée
Ministre des Finances et Vice-première ministre

Amendement

**Accord de réciprocité fiscale
(Canada – Colombie-Britannique)**

L'Accord de réciprocité fiscale Canada – Colombie-Britannique conclu le 30 juin 2010, et modifié le 22 janvier 2016 et le 15 Décembre 2016, est modifié comme suit:

1. Le paragraphe 15 (1) est remplacé par ce qui suit:

Le présent accord demeure en vigueur jusqu'au 31 décembre 2018, sauf si l'une des parties le révoque par préavis écrit de six mois donné à l'autre partie.

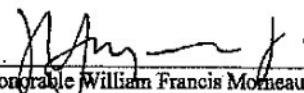
EN FOI DE QUOI, LA PRÉSENTE MODIFICATION EST SIGNÉE EN DEUX EXEMPLAIRES,

POUR LE GOUVERNEMENT DU CANADA

À OTTAWA

CE 19 ° JOUR DE dec 2017

PAR


L'honorable William Francis Morneau, C.P., député
Ministre des Finances

POUR LE GOUVERNEMENT DE LA COLOMBIE-BRITANNIQUE

À VICTORIA

CE _____ ° JOUR DE _____ 2017

PAR

L'honorable Carole James, députée
Ministre des Finances et Vice-première ministre

Amendment

**Reciprocal Taxation Agreement
(Canada – British Columbia)**

The Canada – British Columbia Reciprocal Taxation Agreement executed on June 30, 2010, and amended on January 22, 2016, is amended as follows:

1. Subclause 15(1) is replaced by:

This agreement shall end on December 31, 2017, except if either party terminates the agreement earlier by giving six months' notice in writing to the other party.

IN WITNESS WHEREOF, THIS AMENDMENT IS SIGNED IN DUPLICATE,

THE GOVERNMENT OF CANADA

AT OTTAWA

THIS _____ DAY OF _____ 2016

BY

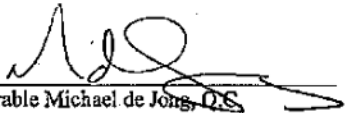
The Honourable William Francis Morneau, P.C., M.P.
Minister of Finance

THE GOVERNMENT OF BRITISH COLUMBIA

AT VICTORIA,

THIS 6th DAY OF Dec 2016

BY



The Honourable Michael de Jong, O.S.
Minister of Finance

Amendement

Accord de réciprocité fiscale (Canada – Colombie-Britannique)

L'Accord de réciprocité fiscale Canada – Colombie-Britannique conclu le 30 juin 2010, et modifié le 22 janvier 2016, est modifié comme suit:

1. Le paragraphe 15 (1) est remplacé par ce qui suit:

Le présent accord demeure en vigueur jusqu'au 31 décembre 2017, sauf si l'une des parties le révoque par préavis écrit de six mois donné à l'autre partie.

EN FOI DE QUOI, LA PRÉSENTE MODIFICATION EST SIGNÉE EN DEUX EXEMPLAIRES,

POUR LE GOUVERNEMENT DU CANADA

À OTTAWA

CE _____^e JOUR DE _____ 2016

PAR

L'honorable William Francis Morneau, C.P., député
Ministre des Finances

POUR LE GOUVERNEMENT DE LA COLOMBIE-BRITANNIQUE

À VICTORIA

CE 6^e JOUR DE Dec 2016

PAR

L'honorable Michael de Jong, c.r.
Ministre des Finances

Amendment

**Reciprocal Taxation Agreement
(Canada – British Columbia)**

The Canada – British Columbia Reciprocal Taxation Agreement executed on June 30, 2010, and amended on January 22, 2016, is amended as follows:

1. Subclause 15(1) is replaced by:

This agreement shall end on December 31, 2017, except if either party terminates the agreement earlier by giving six months' notice in writing to the other party.

IN WITNESS WHEREOF, THIS AMENDMENT IS SIGNED IN DUPLICATE,

THE GOVERNMENT OF CANADA

AT OTTAWA

THIS 15th DAY OF December 2016

BY

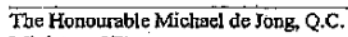

The Honourable William Francis Morneau, P.C., M.P.
Minister of Finance

THE GOVERNMENT OF BRITISH COLUMBIA

AT VICTORIA,

THIS _____ DAY OF _____ 2016

BY


The Honourable Michael de Jong, Q.C.
Minister of Finance

Amendement

**Accord de réciprocité fiscale
(Canada – Colombie-Britannique)**

L'Accord de réciprocité fiscale Canada – Colombie-Britannique conclu le 30 juin 2010, et modifié le 22 janvier 2016, est modifié comme suit:

1. Le paragraphe 15 (1) est remplacé par ce qui suit:

Le présent accord demeure en vigueur jusqu'au 31 décembre 2017, sauf si l'une des parties le révoque par préavis écrit de six mois donné à l'autre partie.

EN FOI DE QUOI, LA PRÉSENTE MODIFICATION EST SIGNÉE EN DEUX
EXEMPLAIRES,

POUR LE GOUVERNEMENT DU CANADA

À OTTAWA

CE 15^e JOUR DE décembre 2016

PAR



L'honorable William Francis Morneau, C.P., député
Ministre des Finances

POUR LE GOUVERNEMENT DE LA COLOMBIE-BRITANNIQUE

À VICTORIA

CE _____^e JOUR DE _____ 2016

PAR

L'honorable Michael de Jong, c.r.
Ministre des Finances

AGREEMENT TO AMEND THE RECIPROCAL TAXATION AGREEMENT

BETWEEN:

THE GOVERNMENT OF CANADA
(referred to in this Agreement as "Canada")
as represented by the Minister of Finance (the "Federal Minister")

AND:

THE GOVERNMENT OF BRITISH COLUMBIA
(referred to in this Agreement as "the Province")
as represented by the Minister of Finance (the "Provincial Minister").

Effective April 1, 2013 the Canada-British Columbia Reciprocal Taxation Agreement executed on June 30, 2010 is amended as follows:

1. The preamble is amended by replacing "the Provincial Minister is authorized by an Order in Council made under section 4 of the *Ministry of Intergovernmental Relations Act*, R.S.B.C. 1996, c. 303 to enter into this agreement" with "the Provincial Minister is authorized by an Order in Council made under section 4 of the *Ministry of Intergovernmental Relations Act* and by the Reciprocal Taxation Agreement Regulation B.C. Reg. 113/2013 under the *Financial Administration Act* to enter into this agreement.

2. (1) Clause 1 is amended by deleting the definitions "CITCA" and "Government Rebate"

(2) Clause 1 is further amended by adding the following definitions in alphabetical order:

"Provincial Sales Tax" means a tax imposed or levied under the *Provincial Sales Tax Act*, S.B.C. 2012, c. 35 other than sections 123, 123.2(3) and 123.3(3);

"Third-Party Purchases" means property or services acquired other than in the name of Canada

(a) by employees of Canada including expenses incurred in the course of employment-related travel, for example: supplies of transportation, meals, accommodation, taxi services and incidental travel-related expenses; or

(b) out of petty cash.

RTA Amendment Canada-B.C., 2015

Page 1 of 4

3. The heading under Part II is replaced by:

PAYMENT, COLLECTION AND REMITTANCE OF TAXES AND FEES.

4. Clause 5 is replaced by:

Canada agrees:

- (a) to pay the Provincial Taxes or Fees in accordance with the provincial laws, as if these laws were applicable to it;
- (b) to pay the Provincial Sales Tax in accordance with the provincial laws, as if these laws were applicable to it, in respect of:
 - (i) purchases made by entities listed in Schedule I to the FPFSA; and
 - (ii) Third-Party Purchases;
- (c) not to apply for, nor claim the benefit of, any refund, rebate or remission of any Provincial Sales Tax where it has agreed to the payment of that tax under subparagraph (b)(ii);
- (d) to collect and remit the Provincial Sales Tax and the Provincial Taxes or Fees in respect of the sale of property or services by Canada in accordance with the provincial laws, as if these laws were applicable to it;
- (e) to pay any other amounts on account of the Provincial Sales Tax or the Provincial Taxes or Fees collectible and remittable in accordance with this agreement that Canada failed to collect or remit to the Province; and
- (f) to pay interest, but not penalties, in respect of any Provincial Sales Tax or any Provincial Taxes or Fees collectible by Canada in accordance with this agreement.

5. Clause 6 is amended by deleting subclause 6(e).

6. Clause 7 is replaced by:

- 7 (1) The provincial entities listed in Schedule A are entitled, on application to the CRA, to a government rebate in respect of any Value-Added Tax paid or payable by them. The rebate extends to any Value-Added Tax paid or payable on expenses incurred in the course of employment, by employees of those provincial entities.
- (2) Provincial entities listed in Schedule A shall not claim a government rebate described in subclause (1) in respect of tax for which they have claimed, or will claim, a refund, input tax credit or other rebate under the Federal Act.

IN WITNESS WHEREOF, THIS AMENDMENT IS SIGNED IN DUPLICATE,

THE GOVERNMENT OF CANADA

AT OTTAWA, ONTARIO

THIS _____ DAY OF _____ 2015

BY

The Honourable William Francis Morneau, P.C., M.P.

Minister of Finance for the Government of Canada

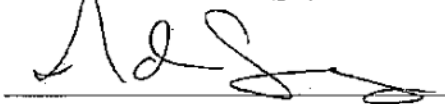
THE GOVERNMENT OF BRITISH COLUMBIA

AT VICTORIA, BRITISH COLUMBIA

THIS 21st DAY OF December 2015

BY

The Honourable Michael de Jong, Q.C.



Minister of Finance for the Government of
British Columbia

RTA Amendment Canada-B.C., 2015

Page 4 of 4

(3) The Province agrees to provide Canada, upon request, with any information necessary to determine the amount of a government rebate.

7. Clause 14 is amended by adding the following words after July 1, 2010

as amended effective April 1, 2013.

8. Subclause 15 (1) is replaced by:

This agreement shall end on December 31, 2016, except if either party terminates the agreement earlier by giving six months' notice in writing to the other party.

AGREEMENT TO AMEND THE RECIPROCAL TAXATION AGREEMENT

BETWEEN:

THE GOVERNMENT OF CANADA
(referred to in this Agreement as "Canada")
as represented by the Minister of Finance (the "Federal Minister")

AND:

THE GOVERNMENT OF BRITISH COLUMBIA
(referred to in this Agreement as "the Province")
as represented by the Minister of Finance (the "Provincial Minister").

Effective April 1, 2013 the Canada-British Columbia Reciprocal Taxation Agreement executed on June 30, 2010 is amended as follows:

1. The preamble is amended by replacing "the Provincial Minister is authorized by an Order in Council made under section 4 of the *Ministry of Intergovernmental Relations Act*, R.S.B.C. 1996, c. 303 to enter into this agreement" with "the Provincial Minister is authorized by an Order in Council made under section 4 of the *Ministry of Intergovernmental Relations Act* and by the Reciprocal Taxation Agreement Regulation B.C. Reg. 113/2013 under the *Financial Administration Act* to enter into this agreement.

2. (1) Clause 1 is amended by deleting the definitions "CITCA" and "Government Rebate"

(2) Clause 1 is further amended by adding the following definitions in alphabetical order:

"Provincial Sales Tax" means a tax imposed or levied under the *Provincial Sales Tax Act*, S.B.C. 2012, c. 35 other than sections 123, 123.2(3) and 123.3(3);

"Third-Party Purchases" means property or services acquired other than in the name of Canada

(a) by employees of Canada including expenses incurred in the course of employment-related travel, for example: supplies of transportation, meals, accommodation, taxi services and incidental travel-related expenses; or

(b) out of petty cash.

RTA Amendment Canada-B.C., 2015

Page 1 of 4

3. The heading under Part II is replaced by:

PAYMENT, COLLECTION AND REMITTANCE OF TAXES AND FEES.

4. Clause 5 is replaced by:

Canada agrees:

- (a) to pay the Provincial Taxes or Fees in accordance with the provincial laws, as if these laws were applicable to it;
- (b) to pay the Provincial Sales Tax in accordance with the provincial laws, as if these laws were applicable to it, in respect of:
 - (i) purchases made by entities listed in Schedule I to the FFFAA; and
 - (ii) Third-Party Purchases;
- (c) not to apply for, nor claim the benefit of, any refund, rebate or remission of any Provincial Sales Tax where it has agreed to the payment of that tax under subparagraph (b)(ii);
- (d) to collect and remit the Provincial Sales Tax and the Provincial Taxes or Fees in respect of the sale of property or services by Canada in accordance with the provincial laws, as if these laws were applicable to it;
- (e) to pay any other amounts on account of the Provincial Sales Tax or the Provincial Taxes or Fees collectible and remittable in accordance with this agreement that Canada failed to collect or remit to the Province; and
- (f) to pay interest, but not penalties, in respect of any Provincial Sales Tax or any Provincial Taxes or Fees collectible by Canada in accordance with this agreement.

5. Clause 6 is amended by deleting subclause 6(e).

6. Clause 7 is replaced by:

- 7 (1) The provincial entities listed in Schedule A are entitled, on application to the CRA, to a government rebate in respect of any Value-Added Tax paid or payable by them. The rebate extends to any Value-Added Tax paid or payable on expenses incurred in the course of employment, by employees of those provincial entities.
- (2) Provincial entities listed in Schedule A shall not claim a government rebate described in subclause (1) in respect of tax for which they have claimed, or will claim, a refund, input tax credit or other rebate under the Federal Act.

(3) The Province agrees to provide Canada, upon request, with any information necessary to determine the amount of a government rebate.

7. Clause 14 is amended by adding the following words after July 1, 2010

as amended effective April 1, 2013.

8. Subclause 15 (1) is replaced by:

This agreement shall end on December 31, 2016, except if either party terminates the agreement earlier by giving six months' notice in writing to the other party.

IN WITNESS WHEREOF, THIS AMENDMENT IS SIGNED IN DUPLICATE,

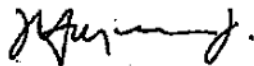
THE GOVERNMENT OF CANADA

AT OTTAWA, ONTARIO

THIS 22nd DAY OF January ²⁰¹⁶~~2015~~

BY

The Honourable William Francis Morneau, P.C., M.P.



Minister of Finance for the Government of Canada

THE GOVERNMENT OF BRITISH COLUMBIA

AT VICTORIA, BRITISH COLUMBIA

THIS _____ DAY OF _____ 2015

BY

The Honourable Michael de Jong, Q.C.

Minister of Finance for the Government of
British Columbia

RTA Amendment Canada-B.C., 2015

Page 4 of 4

ACCORD MODIFIANT LA VERSION FRANÇAISE
DE L'ACCORD DE RÉCIPROCITÉ FISCALE

ENTRE :

LE GOUVERNEMENT DU CANADA
(ci-après appelé « Canada »),
représenté par le ministre des Finances (ci-après appelé « ministre fédéral »)

ET :

LE GOUVERNEMENT DE LA COLOMBIE-BRITANNIQUE
(ci-après appelé « Province »),
représenté par le ministre des Finances (ci-après appelé « ministre provincial »)

À compter du 1^{er} avril 2013, l'Accord de réciprocité fiscale Canada – Colombie-Britannique
conclu le 30 juin 2010 est modifié comme suit :

1. Le préambule de la version française du même accord est modifié par le
remplacement du passage « le ministre provincial est autorisé par un décret pris en vertu de
l'article 4 de la loi intitulée *Ministry of Intergovernmental Relations Act*, R.S.B.C. 1996, ch. 303,
à conclure le présent accord » par le passage « le ministre provincial est autorisé par un décret
pris en vertu de l'article 4 de la loi intitulée *Ministry of Intergovernmental Relations Act* et du
règlement intitulé *Reciprocal Taxation Agreement Regulation*, B.C. Reg. 113/2013, pris en vertu
de la loi intitulée *Financial Administration Act*, à conclure le présent accord ».

2. (1) L'article 1 de la version française du même accord est modifié par la suppression
des définitions de « EIGCF » et « remboursement gouvernemental ».

(2) L'article 1 de la version française du même accord est modifié par adjonction,
selon l'ordre alphabétique, des définitions suivantes :

« achats de tiers » Acquisitions de biens ou de services effectuées autrement qu'au nom du
Canada :

- a) soit par les employés du Canada, y compris les biens ou les services acquis pendant
les déplacements liés à leur emploi notamment les services de transport, les repas,
l'hébergement, les services de taxi et les faux frais liés aux déplacements;
- b) soit au moyen des fonds de la petite caisse.

Modifications à l'ARF Canada – Colombie-Britannique, 2015

Page 1 sur 4

« taxe de vente provinciale » Taxe provinciale prévue par la loi intitulée *Provincial Sales Tax Act*, S.B.C. 2012, ch. 35, à l'exception de l'article 123 et des paragraphes 123.2(3) et 123.3(3).

3. Le titre de la partie II de la version française du même accord est remplacé par ce qui suit :

PAIEMENT, PERCEPTION ET VERSEMENT DES TAXES ET DES DROITS

4. L'article 5 de la version française du même accord est remplacé par ce qui suit :

Le Canada s'engage :

- a) à payer les taxes ou droits provinciaux, conformément aux lois provinciales, comme si ces lois s'appliquaient à lui;
- b) à payer la taxe de vente provinciale, conformément aux lois provinciales, comme si ces lois s'appliquaient à lui, relativement :
 - (i) aux achats effectués par les entités dont le nom figure à l'annexe I de la Loi sur les arrangements fiscaux;
 - (ii) aux achats de tiers;
- c) à ne pas demander de remboursement ou de remise au titre de la taxe de vente provinciale, ni à revendiquer le droit à un tel remboursement ou à une telle remise, s'il s'est engagé à payer cette taxe en vertu du sous-alinéa b)(ii);
- d) à percevoir et à verser, conformément aux lois provinciales, la taxe de vente provinciale et les taxes ou droits provinciaux sur les ventes de biens ou de services qu'il effectue, comme si ces lois s'appliquaient à lui;
- e) à payer tout autre montant équivalent à la taxe de vente provinciale ou aux taxes ou droits provinciaux à percevoir et à verser conformément au présent accord et qu'il n'a pas perçu ou versé à la Province;
- f) à payer des intérêts, mais non des pénalités, relativement à toute taxe de vente provinciale ou à toutes taxes ou droits provinciaux à percevoir par lui conformément au présent accord.

5. L'alinéa 6e) de la version française du même accord est supprimé.

6. L'article 7 de la version française du même accord est remplacé par ce qui suit :

7 (1) Les entités provinciales dont le nom figure à l'annexe A ont droit, sur demande adressée à l'ARC, à un remboursement gouvernemental au titre de la taxe à la valeur ajoutée payée ou à payer par elles. Ce remboursement s'applique notamment à toute taxe à la valeur ajoutée payée ou à payer sur les dépenses engagées par les employés de ces entités, dans le cadre de leur emploi.

(2) Les entités provinciales dont le nom figure à l'annexe A ne demandent pas de montant au titre d'un remboursement gouvernemental visé au paragraphe (1) relativement à un montant de taxe à l'égard duquel elles ont demandé, ou demanderont, un remboursement ou un crédit de taxe sur les intrants en vertu de la Loi fédérale.

(3) La Province s'engage à fournir au Canada, sur demande, les renseignements nécessaires pour déterminer le montant d'un remboursement gouvernemental.

7. L'article 14 de la version française du même accord est modifié par adjonction, après la mention « 1^{er} juillet 2010 », de ce qui suit :

dans sa version modifiée au 1^{er} avril 2013.

8. Le paragraphe 15 (1) est remplacé par ce qui suit :

Le présent accord demeure en vigueur jusqu'au 31 décembre 2016, sauf si l'une des parties le révoque par préavis écrit de six mois donné à l'autre partie.

EN FOI DE QUOI, LE PRÉSENT ACCORD EST SIGNÉ EN DOUBLE EXEMPLAIRE,

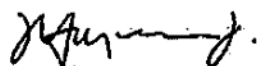
POUR LE GOUVERNEMENT DU CANADA

À OTTAWA, EN ONTARIO

CE 22^e JOUR DE janvier ²⁰¹⁶₂₀₁₅

PAR

L'honorable William Francis Meheu, c.p., député



Ministre des Finances pour le gouvernement du Canada

POUR LE GOUVERNEMENT DE LA COLOMBIE-BRITANNIQUE

À VICTORIA, EN COLOMBIE-BRITANNIQUE

CE _____ JOUR DE _____ ²⁰¹⁶₂₀₁₅

PAR

L'honorable Michael de Jong, c.r.

Ministre des Finances pour le gouvernement de la Colombie-Britannique

Modifications à l'ARF Canada – Colombie-Britannique, 2015

Page 4 sur 4

Amendment

Schedule A of the July 1, 2010 Reciprocal Taxation Agreement between Canada and the Province of British Columbia is amended as follows:

Add: Destination BC Corp., effective April 1, 2013
Office of the Auditor General for Local Government, effective April 1, 2012

Remove: Emergency Health Services Commission, effective June 19, 2014

Acknowledged and agreed to on behalf of the Government of Canada
on the 12th day of May, 2014


Kei Moray, Director/
Intergovernmental Tax Policy, Evaluation and Research Division, Department of Finance

Acknowledged and agreed to on behalf of the Government of British Columbia
on the 22 day of MAY, 2014


Paul Flanagan, Executive Director, Tax Policy Branch, Ministry of Finance

Amendments

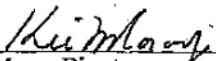
1. Effective April 1, 2010, Schedule A of the November 1, 2005 Reciprocal Taxation Agreement between Canada and the Province of British Columbia is amended as follows:

Add: British Columbia Health Services Purchasing Organization

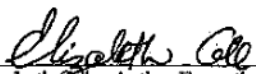
2. Effective July 1, 2010, Schedule A of the July 1, 2010 Reciprocal Taxation Agreement between Canada and the Province of British Columbia is amended as follows:

Add: British Columbia Health Services Purchasing Organization

Acknowledged and agreed to on behalf of the Government of Canada
on the 9 day of September, 2011.


Kei Moray, Director
Intergovernmental Tax Policy, Evaluation and Research Division
Department of Finance Canada

Acknowledged and agreed to on behalf of the Government of British Columbia
on the 19 day of September, 2011.


Elizabeth Cole, Acting Executive Director
Tax Policy Branch
Ministry of Finance

Modification

1. À compter du 30 septembre 2016, et ce jusqu'à ce qu'elle cesse d'exister, cesse d'être un agent de la Couronne, ou change de dénomination, l'entité suivante sera ajoutée à l'annexe A de l'Accord de réciprocité fiscale Canada-Colombie-Britannique signé le 30 juin 2010 :

Real Estate Council of British Columbia

Reconnue et acceptée au nom du gouvernement du Canada,
ce __20__^e jour de _____juillet_____2020



Isabella Chan, Directrice générale (autrefois « la Directrice »)
Division de la politique fiscale intergouvernementale, de l'évaluation et de la recherche,
Ministère des Finances

Reconnue et acceptée au nom du gouvernement de la Colombie-Britannique,
ce ____^e jour de _____2020

Richard Purnell, Executive Director
Tax Policy and Intergovernmental Fiscal Relations Branch (autrefois "Tax Policy Branch"),
Ministry of Finance

Amendment

1. Effective September 30, 2016, until such time as it ceases to exist, ceases to be a Crown agent, or is continued under another name, the following entity will be added to Schedule A to the *Canada-British Columbia Reciprocal Taxation Agreement* executed on June 30, 2010:

Real Estate Council of British Columbia

Acknowledged and agreed to on behalf of the Government of Canada
on the 20 day of July, 2020



Isabella Chan, Director General (formerly "Director")
Intergovernmental Tax Policy Evaluation and Research Division, Department of Finance

Acknowledged and agreed to on behalf of the Government of British Columbia
on the _____ day of _____, 2020

Richard Purnell, Executive Director
Tax Policy and Intergovernmental Fiscal Relations Branch (formerly "Tax Policy Branch"),
Ministry of Finance

Amendment

Reciprocal Taxation Agreement (Canada – British Columbia)

The Canada – British Columbia Reciprocal Taxation Agreement executed on June 30, 2010, and amended on January 22, 2016, December 15, 2016, December 19, 2017, and December 18, 2018, is amended as follows:

1. Subclause 15(1) is replaced by:

This agreement shall end on December 31, 2021, except if either party terminates the agreement earlier by giving six months' notice in writing to the other party.

IN WITNESS WHEREOF, THIS AMENDMENT IS SIGNED IN DUPLICATE,

THE GOVERNMENT OF CANADA

AT OTTAWA

THIS 18TH DAY OF DECEMBER 2020

BY



The Honourable Chrystia Freeland, P.C., M.P.
Minister of Finance

THE GOVERNMENT OF BRITISH COLUMBIA

AT VICTORIA,

THIS _____ DAY OF _____ 2020

BY

The Honourable Selina Robinson, M.L.A.
Minister of Finance

Amendement

Accord de réciprocité fiscale (Canada – Colombie-Britannique)

L'Accord de réciprocité fiscale Canada – Colombie-Britannique conclu le 30 juin 2010, et modifié le 22 janvier 2016, le 15 décembre 2016, le 19 décembre 2017, et le 18 décembre 2018, est modifié comme suit:

1. Le paragraphe 15 (1) est remplacé par ce qui suit:

Le présent accord demeure en vigueur jusqu'au 31 décembre 2021, sauf si l'une des parties le révoque par préavis écrit de six mois donné à l'autre partie.

EN FOI DE QUOI, LA PRÉSENTE MODIFICATION EST SIGNÉE EN DEUX EXEMPLAIRES,

POUR LE GOUVERNEMENT DU CANADA

À OTTAWA

CE 18^e JOUR DE DECEMBRE 2020

PAR



L'honorable Chrystia Freeland, C.P., députée
Ministre des Finances

POUR LE GOUVERNEMENT DE LA COLOMBIE-BRITANNIQUE

À VICTORIA

CE _____^e JOUR DE _____ 2020

PAR

L'honorable Selina Robinson, députée
Ministre des Finances

Amendment

1. Effective upon the execution of this amendment, until such time as it ceases to exist, ceases to be a Crown agent, or is continued under another name, the following entity will be added to Schedule A of the *Canada-British Columbia Reciprocal Taxation Agreement* executed on June 20, 2010:

The Pooled Investment Portfolios established or continued under the *Public Sector Pension Plans Act* and its regulations, as held in trust by British Columbia Investment Management Corporation

2. Effective upon the execution of this amendment, the following entity will be removed from Schedule A of *Canada-British Columbia Reciprocal Taxation Agreement* executed on June 20, 2010:

Public Sector Pension Trust Accounts

Acknowledged and agreed to on behalf of the Government of Canada
on the 10 day of March, 2021



Michelle Adkins, Director General (formerly "Director")
Intergovernmental Tax Policy Evaluation and Research Division, Department of Finance

Acknowledged and agreed to on behalf of the Government of British Columbia
on the 10 day of March, 2021



Richard Purnell, Senior Executive Director (formerly "Executive Director")
Tax Policy and Intergovernmental Fiscal Relations Branch (formerly "Tax Policy Branch"),
Ministry of Finance

Modification

1. À compter de l'exécution de cette modification, et ce jusqu'à ce qu'elle cesse d'exister, cesse d'être un agent de la Couronne, ou change de dénomination, l'entité suivante sera ajoutée à l'annexe A de l'*Accord de réciprocité fiscale Canada-Colombie-Britannique* signé le 20 juin 2010 :

The Pooled Investment Portfolios established or continued under the *Public Sector Pension Plans Act* and its regulations, as held in trust by British Columbia Investment Management Corporation

2. À compter de l'exécution de cette modification, l'entité suivante sera enlevée de l'annexe A de l'*Accord de réciprocité fiscale Canada-Colombie-Britannique* signé le 20 juin 2010 :

Public Sector Pension Trust Accounts

Reconnue et acceptée au nom du gouvernement du Canada,
ce 10^e jour de mars 2021



Michelle Adkins, Directrice générale (autrefois « Directrice »)
Division de la politique fiscale intergouvernementale, de l'évaluation et de la recherche
Direction de la politique d'impôt, Ministère des Finances

Reconnue et acceptée au nom du gouvernement de la Colombie-Britannique,
ce 11^e jour de march 2021



Richard Purnell, Senior Executive Director (autrefois « Executive Director »)
Tax Policy and Intergovernmental Fiscal Relations Branch (autrefois « Tax Policy Branch »),
Ministry of Finance

Amendment

Reciprocal Taxation Agreement (Canada – British Columbia)

The Canada – British Columbia Reciprocal Taxation Agreement effective as of July 1, 2010, as amended on September 19, 2011, May 22, 2014, January 22, 2016, December 15, 2016, December 19, 2017, December 18, 2018, March 17, 2020, July 20, 2020, December 21, 2020 and March 10, 2021, is hereby further amended as follows:

1. Subclause 15(1) is replaced by the following:

This agreement shall end on December 31, 2022, except if either party terminates the agreement earlier by giving six months' notice in writing to the other party.

IN WITNESS WHEREOF, THIS AMENDMENT IS SIGNED IN DUPLICATE,

THE GOVERNMENT OF CANADA, represented by the Minister of Finance

AT OTTAWA

THIS 13 DAY OF December 2021

BY



The Honourable Chrystia Freeland, P.C., M.P.
Minister of Finance

THE GOVERNMENT OF BRITISH COLUMBIA, represented by the Minister of Finance

AT VICTORIA

THIS _____ DAY OF _____ 2021

BY

The Honourable Selina Robinson, M.L.A.
Minister of Finance

Avenant

Accord de réciprocité fiscale (Canada – Colombie-Britannique)

L'Accord de réciprocité fiscale Canada – Colombie-Britannique entré en vigueur le 1^{er} juillet 2010, tel que modifié le 19 septembre 2011, le 22 mai 2014, le 22 janvier 2016, le 15 décembre 2016, le 19 décembre 2017, le 18 décembre 2018, le 17 mars 2020, le 20 juillet 2020, le 21 décembre 2020 et le 10 mars 2021 est modifié à nouveau comme suit:

1. Le paragraphe 15(1) est remplacé par ce qui suit:

Le présent accord demeurera en vigueur jusqu'au 31 décembre 2022, sauf si l'une des parties le révoque par préavis écrit de six mois donné à l'autre partie.

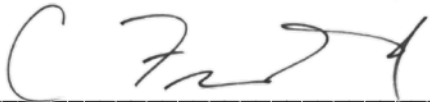
EN FOI DE QUOI, LE PRÉSENT AVENANT EST SIGNÉ EN DEUX
EXEMPLAIRES,

POUR LE GOUVERNEMENT DU CANADA, représenté par la ministre des Finances

À OTTAWA

CE 13^e JOUR DE decembre 2021

PAR



L'honorable Chrystia Freeland, C.P., députée
Ministre des Finances

POUR LE GOUVERNEMENT DE LA COLOMBIE-BRITANNIQUE, représenté par la
ministre des Finances

À VICTORIA

CE _____^e JOUR DE _____ 2021

PAR

L'honorable Selina Robinson, députée
Ministre des Finances

Avenant

Accord de réciprocité fiscale (Canada – Colombie-Britannique)

L'Accord de réciprocité fiscale Canada – Colombie-Britannique entré en vigueur le 1^{er} juillet 2010, tel que modifié le 19 septembre 2011, le 22 mai 2014, le 22 janvier 2016, le 15 décembre 2016, le 19 décembre 2017, le 18 décembre 2018, le 17 mars 2020, le 20 juillet 2020, le 21 décembre 2020, le 10 mars 2021 et le 15 décembre 2021 est modifié à nouveau comme suit :

1. Le 31 décembre 2022, le paragraphe 15(1) est remplacé par ce qui suit :

Le présent accord demeurera en vigueur jusqu'au 31 décembre 2023, sauf si l'une des parties le révoque par préavis écrit de six mois donné à l'autre partie.

EN FOI DE QUOI, LE PRÉSENT AVENANT EST SIGNÉ EN DEUX
EXEMPLAIRES,

POUR LE GOUVERNEMENT DU CANADA, représenté par la ministre des Finances

À OTTAWA

CE _____^e JOUR DE _____ 20__

PAR

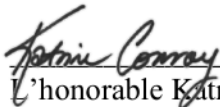
L'honorable Chrystia Freeland, C.P., députée
Ministre des Finances

POUR LE GOUVERNEMENT DE LA COLOMBIE-BRITANNIQUE, représenté par la
ministre des Finances

À VICTORIA

CE 10^e JOUR DE December 2022

PAR



L'honorable Katrine Conroy, députée
Ministre des Finances

Amendment

Reciprocal Taxation Agreement (Canada – British Columbia)

The Canada – British Columbia Reciprocal Taxation Agreement effective as of July 1, 2010, as amended on September 19, 2011, May 22, 2014, January 22, 2016, December 15, 2016, December 19, 2017, December 18, 2018, March 17, 2020, July 20, 2020, December 21, 2020, March 10, 2021 and December 15, 2021, is hereby further amended as follows:

1. Effective December 31, 2022, subclause 15(1) is replaced by the following:

This agreement shall end on December 31, 2023, except if either party terminates the agreement earlier by giving six months' notice in writing to the other party.

IN WITNESS WHEREOF, THIS AMENDMENT IS SIGNED IN DUPLICATE,

THE GOVERNMENT OF CANADA, represented by the Minister of Finance

AT OTTAWA

THIS _____ DAY OF _____ 20__

BY

The Honourable Chrystia Freeland, P.C., M.P.
Minister of Finance

THE GOVERNMENT OF BRITISH COLUMBIA, represented by the Minister of Finance

AT VICTORIA

THIS 10 DAY OF December 2022

BY

A handwritten signature in cursive script, appearing to read 'Katrine Conroy', is written over a horizontal line.

The Honourable Katrine Conroy, M.L.A.
Minister of Finance

Amendment

Reciprocal Taxation Agreement (Canada – British Columbia)

The Canada – British Columbia Reciprocal Taxation Agreement effective as of July 1, 2010, as amended on September 19, 2011, May 22, 2014, January 22, 2016, December 15, 2016, December 19, 2017, December 18, 2018, March 17, 2020, July 20, 2020, December 21, 2020, March 10, 2021 and December 15, 2021, is hereby further amended as follows:

1. Effective December 31, 2022, subclause 15(1) is replaced by the following:

This agreement shall end on December 31, 2023, except if either party terminates the agreement earlier by giving six months' notice in writing to the other party.

IN WITNESS WHEREOF, THIS AMENDMENT IS SIGNED IN DUPLICATE,

THE GOVERNMENT OF CANADA, represented by the Minister of Finance

AT OTTAWA

THIS 19 DAY OF December 2022

BY



The Honourable Chrystia Freeland, P.C., M.P.
Minister of Finance

THE GOVERNMENT OF BRITISH COLUMBIA, represented by the Minister of Finance

AT VICTORIA

THIS _____ DAY OF _____ 20__

BY

The Honourable Katrine Conroy, M.L.A.
Minister of Finance

Avenant

Accord de réciprocité fiscale (Canada – Colombie-Britannique)

L'Accord de réciprocité fiscale Canada – Colombie-Britannique entré en vigueur le 1^{er} juillet 2010, tel que modifié le 19 septembre 2011, le 22 mai 2014, le 22 janvier 2016, le 15 décembre 2016, le 19 décembre 2017, le 18 décembre 2018, le 17 mars 2020, le 20 juillet 2020, le 21 décembre 2020, le 10 mars 2021 et le 15 décembre 2021 est modifié à nouveau comme suit :

1. Le 31 décembre 2022, le paragraphe 15(1) est remplacé par ce qui suit :

Le présent accord demeurera en vigueur jusqu'au 31 décembre 2023, sauf si l'une des parties le révoque par préavis écrit de six mois donné à l'autre partie.

EN FOI DE QUOI, LE PRÉSENT AVENANT EST SIGNÉ EN DEUX
EXEMPLAIRES,

POUR LE GOUVERNEMENT DU CANADA, représenté par la ministre des Finances

À OTTAWA

CE 19^e JOUR DE Décembre 2022

PAR



L'honorable Chrystia Freeland, C.P., députée
Ministre des Finances

POUR LE GOUVERNEMENT DE LA COLOMBIE-BRITANNIQUE, représenté par la
ministre des Finances

À VICTORIA

CE _____^e JOUR DE _____ 20__

PAR

L'honorable Katrine Conroy, députée
Ministre des Finances

Amendment

Reciprocal Taxation Agreement (Canada – British Columbia)

The Canada – British Columbia Reciprocal Taxation Agreement executed on June 30, 2010, and amended on January 22, 2016, December 15, 2016, and December 19, 2017, is amended as follows:

1. Subclause 15(1) is replaced by:

This agreement shall end on December 31, 2020, except if either party terminates the agreement earlier by giving six months' notice in writing to the other party.

IN WITNESS WHEREOF, THIS AMENDMENT IS SIGNED IN DUPLICATE,

THE GOVERNMENT OF CANADA

AT OTTAWA

THIS _____ DAY OF _____ 2018

BY

The Honourable William Francis Morneau, P.C., M.P.
Minister of Finance

THE GOVERNMENT OF BRITISH COLUMBIA

AT VICTORIA,

THIS 12 DAY OF December 2018

BY

Carole James
The Honourable Carole James, M.L.A.
Minister of Finance and Deputy Premier