

PROVINCE OF BRITISH COLUMBIA
ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 280

, Approved and Ordered May 22, 2015


Lieutenant Governor

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 March 1, 2015, the Film and Television Tax Credit Regulation, B.C. Reg. 4/99, is amended as set out in the attached Schedule.

DEPOSITED
May 25, 2015
B.C. REG. 84/2015


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

Other: OIC 36/99

March 27, 2015

R/69/2015/18

SCHEDULE

- 1 *Section 10 (2) of the Film and Television Tax Credit Regulation, B.C. Reg. 4/99, is amended by striking out “section 81.2 and 82.3 of the Act,” and substituting “sections 81.2 and 82.3 of the Act and section 10.1 of this regulation,”.*
- 2 *The following section is added:*

Prescribed digital post-production activities

- 10.1** For the purposes of sections 81.2 and 82.3 of the Act, prescribed digital post-production activities are post-production activities carried out primarily with digital technology, but do not include the following:
- (a) prescribed digital animation or visual effects activities referred to in section 10 (2) of this regulation;
 - (b) re-shooting of scenes;
 - (c) mass duplication of video recordings;
 - (d) activities relating to promotional material for the production.