



Financial Administration Act

MOTOR VEHICLE RETURNED TO
MANUFACTURER (VOLKSWAGEN) TAX
REMISSION REGULATION

B.C. Reg. 214/2017

Deposited and effective November 28, 2017

Consolidated Regulations of British Columbia

This is an unofficial consolidation.

B.C. Reg. 214/2017 (O.C. 445/2017), deposited and effective November 28, 2017, is made under the *Financial Administration Act*, R.S.B.C. 1996, c. 138, s. 19.

This is an unofficial consolidation provided for convenience only. This is not a copy prepared for the purposes of the *Evidence Act*.

This consolidation includes any amendments deposited and in force as of the currency date at the bottom of each page. See the end of this regulation for any amendments deposited but not in force as of the currency date. Any amendments deposited after the currency date are listed in the B.C. Regulations Bulletins. All amendments to this regulation are listed in the *Index of B.C. Regulations*. Regulations Bulletins and the Index are available online at www.bclaws.ca.

See the User Guide for more information about the *Consolidated Regulations of British Columbia*. The User Guide and the *Consolidated Regulations of British Columbia* are available online at www.bclaws.ca.

Prepared by:
Office of Legislative Counsel
Ministry of Attorney General
Victoria, B.C.

Financial Administration Act

**MOTOR VEHICLE RETURNED TO MANUFACTURER
(VOLKSWAGEN) TAX REMISSION REGULATION
B.C. Reg. 214/2017**

Definitions

- 1** (1) In this regulation, “**director**”, “**motor vehicle**”, “**purchase price**” and “**purchaser**” have the same meaning as in the *Provincial Sales Tax Act*.
- (2) In this regulation, “**Volkswagen**” means Volkswagen Group Canada Inc., Volkswagen Group of America, Inc., Volkswagen Aktiengesellschaft, Audi Canada Inc., Audi of America Inc., Audi Aktiengesellschaft or VW Credit Canada, Inc.

Remission of tax

- 2** Authorization is given for the remission of tax paid under the *Provincial Sales Tax Act*, the *Social Service Tax Act* or the *Consumption Tax Rebate and Transition Act* by a purchaser of a motor vehicle who submits an application in accordance with section 5 and who satisfies the director that
- (a) the return of the vehicle resulted from
 - (i) the Settlement Agreement, dated December 15, 2016, in Quenneville v. Volkswagen at the Ontario Superior Court of Justice and in Grondin c. Volkswagen Group of Canada Inc. et al. at the Superior Court of Quebec, or
 - (ii) the Consumer Class Action Settlement Agreement and Release, dated July 26, 2016, in In Re: Volkswagen “Clean Diesel” Marketing, Sales Practices and Products Liability Litigation at the United States District Court for the Northern District of California, and
 - (b) on the return of the motor vehicle, Volkswagen paid a refund or allowed a credit to the purchaser of all or a portion of the purchase price.

Amount remitted

- 3** (1) The amount remitted is the amount of tax paid by the purchaser that is attributable to the amount of the refund or credit of the purchase price.
- (2) For greater certainty, for the purposes of subsection (1), the amount of the refund or credit of the purchase price does not include any damages that the purchaser receives from Volkswagen.

Limitations

- 4** Despite section 2,
- (a) a remission of less than \$10 is not authorized, and
 - (b) if an application for a remission is received by the director after December 31, 2021 or within four years after the date on which the tax was paid, the remission is not authorized.

**MOTOR VEHICLE RETURNED TO MANUFACTURER
(VOLKSWAGEN) TAX REMISSION REGULATION**

Application

- 5** An application for a remission must be submitted in the form and manner satisfactory to the director, and signed by the purchaser.

Copyright © 2018, Province of British Columbia