



Employer Health Tax Act

EMPLOYER HEALTH TAX REGULATION

B.C. Reg. 268/2018

Deposited December 10, 2018 and effective January 1, 2019

Last amended November 29, 2021 by B.C. Reg. 300/2021

Consolidated Regulations of British Columbia

This is an unofficial consolidation.

B.C. Reg. 268/2018 (O.C. 725/2018), deposited December 10, 2018 and effective January 1, 2019, is made under the *Employer Health Tax Act*, S.B.C. 2018, c. 42, ss. 106 and 107.

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.

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B.C. Reg. 268/2018

Definition

- 1** In this regulation, “**Act**” means the *Employer Health Tax Act*.

Calculation of interest

- 2** For the purposes of section 66 [*calculation of interest*] of the Act, interest payable to the government under the Act must be
- (a) calculated at the rate prescribed under the Interest Rate under Various Statutes Regulation, B.C. Reg. 386/92, and
 - (b) calculated on a daily basis and compounded monthly.

Instalments – prescribed amount

- 3** For the purposes of section 41 [*instalments*] of the Act, the amount prescribed is \$2 925.

Certificate of lien form

- 4** The form set out in the Schedule is prescribed for the purposes of section 84 (2) (a) [*lien*] of the Act.

[en. B.C. Reg. 196/2019, s. 1.]

Communication of information – prescribed enactments

- 5** For the purposes of section 90 (5) (j) [*communication of information*] of the Act, the following enactments are prescribed:

- (a) the *Business Number Act*;
- (b) section 8 of the *Financial Administration Act*.

[en. B.C. Reg. 300/2021, App. 1.]

SCHEDULE

[en. B.C. Reg. 196/2019, s. 2.]

(section 4)

CREST Province of British Columbia Ministry of Finance

IN THE MATTER OF THE *EMPLOYER HEALTH TAX ACT*, S.B.C. 2018, CHAPTER 42,
SECTION 84, AND IN THE MATTER OF THE INTEREST

OF [name]

IN

..... [P.I.D. number and full legal description of land]

CERTIFICATE OF LIEN

I certify that:

1
[debtor name].....
[debtor address]

is

- (a) required to pay or remit an amount to the government under the *Employer Health Tax Act* but has not paid or remitted that amount, or
- (b) an associated corporation or related individual, as defined in section 84 (1) of the *Employer Health Tax Act*, of a person who is required to pay or remit an amount to the government under the *Employer Health Tax Act* and has not paid or remitted that amount.

2 The amount remaining unpaid or unremitted as of the date of this certificate is
\$.....

AND TAKE NOTICE that on registration of this certificate in the land title office, the amount of the indebtedness to Her Majesty the Queen in right of the Province of British Columbia is a lien against the land described above.

Dated at....., British Columbia on.....[date]

.....
Commissioner, *Employer Health Tax Act*