
INSURANCE PREMIUM TAX ACT

CHAPTER 232

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Definitions**1** In this Act:

“annuity contract” means a contract that provides for payment of an income for a specified period or for life and under which the only benefit stated to be payable by reason of death does not exceed the sum of the amounts paid as consideration for the contract together with interest;

“class of insurance” means a class of insurance as defined in the regulations under the *Insurance Act*;

“commissioner” means the Commissioner of Income Tax, or another person designated by the minister;

“insurance business” has the same meaning as in the *Financial Institutions Act*;

“insurer” means an individual, corporation or other entity carrying on insurance business;

“life insurance” has the same meaning as in the *Insurance Act*;

“marine insurance” has the same meaning as in the *Insurance Act*;

“person” includes a syndicate, association, agent or trustee;

“personal accident insurance” has the same meaning as in the *Insurance Act*;

“personal property insurance” has the same meaning as in the *Insurance Act*;

“pleasure craft” means a water craft for use for relaxation or sport whether or not it is chartered to another person for that use;

“pleasure craft insurance” includes

(a) personal property insurance in respect of pleasure craft, and

(b) insurance against liability arising out of

(i) bodily injury to or the death of a person, or

(ii) loss of or damage to property

caused by a pleasure craft or the use or operation of it;

“sickness insurance” has the same meaning as in the *Insurance Act*;

“superintendent” means the Superintendent of Financial Institutions under the *Financial Institutions Act*;

“taxable insurer” means

(a) an insurer that has a business authorization under the *Financial Institutions Act* to carry on insurance business,

(b) a prescribed insurer, or

(c) a member of a prescribed class of insurers;

“taxpayer” means

- (a) a taxable insurer, or
- (b) a person resident in British Columbia who enters into an insurance contract with an insurer other than a taxable insurer.

Registration of taxable insurer

- 2 (1) A taxable insurer must,
- (a) on beginning business operations in British Columbia, register with the commissioner immediately; and
 - (b) on ceasing to be a taxable insurer, notify the commissioner immediately.
- (2) The superintendent must notify the commissioner
- (a) when a business authorization to carry on insurance business or a permit for a reciprocal exchange is issued or revoked under the *Financial Institutions Act*, and
 - (b) when a captive insurance company is registered or a registration is cancelled under the *Insurance (Captive Company) Act*.

Tax provision

- 3 (1) Subject to subsections (2), (3) and (4), a taxable insurer must pay to the minister a tax of 3% of the gross premiums received or receivable by the taxable insurer for policies insuring persons resident and property located in British Columbia after deducting all of the following:
- (a) premiums or reinsurance ceded to the taxable insurer by other insurance companies licensed or authorized by permit to transact business in British Columbia;
 - (b) premiums in respect of annuity contracts;
 - (c) premiums returned;
 - (d) the cash value of dividends paid or credited to policy holders.
- (2) The tax rate in subsection (1) in respect of a policy of, or that portion of a policy's gross premium that relates to, life insurance, sickness insurance, personal accident insurance and insurance that indemnifies or compensates for loss of salary or wages, is 2% for a policy contracted for or renewed after December 31, 1985.
- (3) The tax rate in subsection (1) in respect of a policy of pleasure craft insurance, or that portion of an insurance policy's gross premium that relates to pleasure craft insurance is
- (a) 1% for a policy contracted for or renewed after December 31, 1985 and before January 1, 1987,
 - (b) 2% for a policy contracted for or renewed after December 31, 1986 and before January 1, 1988, and
 - (c) 3% for a policy contracted for or renewed after December 31, 1987.

Section 4

- (4) Despite this section, the tax rate in subsection (1) is 4% for a certificate, endorsement or policy issued or contracted after March 31, 1988, in respect of
 - (a) a certificate, endorsement or policy of automobile insurance of any type or class under the *Insurance (Motor Vehicle) Act*, or
 - (b) a policy governing a motor vehicle as defined in the *Motor Vehicle Act* or that portion of an insurance policy's gross premium that relates to such a motor vehicle.
- (5) Subject to subsection (3), this Act does not apply to contracts of marine insurance.
- (6) This section does not apply to premiums paid for medical services or hospitalization under a medical service or hospitalization plan approved by regulation under this Act.

Tax for taxpayer other than a taxable insurer

- 4 A taxpayer other than a taxable insurer must pay to the minister a tax equal to 7% of the premium paid or payable, or premium noté given, or mutual or other liability assumed, under an insurance contract referred to in paragraph (b) of the definition of "taxpayer".

Exemptions

- 5 Despite section 3, no tax is payable by
 - (a) a fraternal benefit society, or
 - (b) a purely mutual corporation in respect of any year in which at least 50% of the net premium income in British Columbia of the mutual corporation is derived from the insurance of farm property or wholly derived from the insurance of churches, schools or other religious or charitable institutions.

Return of income

- 6
 - (1) On or before March 15 in each year, without notice or demand, a taxable insurer must deliver a return to the commissioner, in the form the commissioner determines, showing the premiums subject to tax for the preceding calendar year, together with other information the commissioner requires.
 - (2) A taxpayer, other than a taxable insurer, within 30 days of entering into an insurance contract referred to in paragraph (b) of the definition of "taxpayer", without notice or demand, must deliver to the commissioner a return in the form the commissioner determines, together with other information the commissioner requires.
 - (3) If the commissioner knows or suspects that a taxable insurer whose income is liable to assessment is about to cease transacting business in British Columbia, the commissioner may by notice require that taxable insurer to immediately deliver a return of income up to that time.

- (4) If the commissioner desires any information or return from a person for the purposes of this Act, or a further return or information, the commissioner may demand the information or return desired, and the person must furnish or deliver it to the commissioner within the time specified in the demand.

Installment payments and interest

- 7 (1) Beginning in 1981, a taxpayer whose tax payable for the preceding calendar year exceeded \$25 000 must make installment payments in accordance with subsection (2), on account of the tax payable for the current calendar year.
- (2) By June 15, September 15 and December 15 in each year, a taxpayer must pay, at the taxpayer's choice,
- (a) 25% of the tax that the taxpayer paid in respect to the preceding year, or
 - (b) 25% of the taxpayer's estimated tax payable for the current calendar year.
- (3) If a taxpayer fails to pay an installment by the time required by subsection (2), the taxpayer must pay interest on the amount of the installment calculated
- (a) from the time the installment became due until payment is made, or
 - (b) if the installment is not paid by the time a return is required to be filed under section 6 (1), from the time the installment became due until that date.
- (4) If
- (a) a taxpayer elects to pay installments calculated under subsection (2) (b), and
 - (b) the amount of each of those installments is less than 25% of the taxpayer's tax payable for the current calendar year,
- the taxpayer must pay interest on the amount of that difference calculated from the time when the installment was due until the time when a return is required to be filed under section 6 (1).

Return by trustee, etc.

- 8 A trustee in bankruptcy, assignee, liquidator, receiver, administrator and other person administering, managing, winding up, controlling or otherwise dealing with the property or business of a taxpayer who has failed to deliver a return must deliver the required return.

Verifying return

- 9 On receipt of a demand from the commissioner, the person making a return must, within the time specified in the demand, verify the correctness of the return by that person's affidavit, or the affidavit of the person by whom the return is made.

Extension

- 10 The commissioner may extend the time for making a return.

Section 11

Payment with return

- 11** (1) A taxpayer must, at the time of making a return, remit to the commissioner the tax payable as determined in the return.
- (2) If a taxpayer refuses or neglects to pay the tax as required by this Act, the taxpayer is liable to pay interest on the amount unpaid at the rate prescribed by the Lieutenant Governor in Council from March 15 in the year in which the tax is payable until the day of payment.

Records required and right to inspect

- 12** (1) A taxpayer must keep adequate books of account and records for the purposes of this Act.
- (2) If the books or records kept by a taxpayer are, in the opinion of the commissioner, inadequate for these purposes, the commissioner may specify the form of and the information to be contained in the books and records to be kept by that taxpayer.
- (3) The commissioner or an authorized officer of the Ministry of Finance and Corporate Relations may visit the place of business in Canada of a taxpayer where the records respecting the business in British Columbia are maintained, and examine the books and records of the taxpayer to verify any return required by this Act.

Power to make assessment

- 13** (1) If a taxpayer fails to deliver a return under this Act or delivers an insufficient, incorrect or false return, the commissioner
- (a) if the taxpayer is a taxable insurer, may make an independent investigation of the taxpayer's income and make the commissioner's own valuation of it, or
- (b) if the taxpayer is not a taxable insurer, may investigate all insurance contracts and policies effected by the taxpayer or on behalf of the taxpayer by any insurance agent or insurance salesperson.
- (2) Following an investigation under subsection (1), the commissioner may make an assessment of tax and deliver notice of the assessment to the taxpayer.
- (3) On delivery of the notice, the tax is due and payable immediately.

Examination and assessment of returns

- 14** (1) The commissioner must examine a return as soon as practicable after receiving it.
- (2) If the commissioner alters the amount of tax as reported, the commissioner must do so by assessment and must give notice of the assessment to the taxpayer by mailing a notice, dated on the day of mailing, to the taxpayer's last known address.
- (3) Additional tax found due over the estimated amount, as shown by the notice of assessment, together with interest as specified in section 11, must be paid by the

taxpayer to the commissioner not later than 30 days after the day on which the notice of assessment is issued.

Refund of overpayment

- 15 (1) If the examination of a taxpayer's return discloses that overpayment has been made by the taxpayer, the minister, on the certificate of the commissioner as to facts, must refund the amount overpaid to the taxpayer from the consolidated revenue fund.
- (2) Despite subsection (1), if further tax payable by that taxpayer is due or accruing due, the amount overpaid must first be applied in satisfaction of the tax, and notice must be given to the taxpayer, accompanied by the refund of the amount overpaid and remaining unapplied.
- (3) A refund under this section may be made with the notice of assessment or after giving the notice of assessment.

Power to reassess

- 16 (1) Despite prior assessments, or if no assessment has been made, a taxpayer continues to be liable for tax and to be assessed.
- (2) Without limiting subsection (1), the commissioner may at any time assess a taxpayer for tax, interest and penalties, and may reassess or make additional assessments on a taxpayer for tax, interest and penalties
- (a) at any time, if the person has made any misrepresentation or committed any fraud in making the person's return or supplying information under this Act, and
- (b) within 6 years from the date of delivery of a return for a calendar year, in any other case.

Appeal to minister

- 17 (1) A person who objects to their assessment or who considers that they are not liable for payment of tax under this Act in the amount set out in their return may, personally or by agent, serve a notice of an appeal on the minister by mailing it by registered mail to the Commissioner of Income Tax, Parliament Buildings, Victoria, B.C., V8V 1X4
- (a) within 60 days after the assessment has been mailed, or
- (b) if there has been no assessment, within 60 days after the taxpayer filed the original return.
- (2) The notice of appeal must state the name and address of the taxpayer, the amount of the tax and the date of the notice of assessment, if any, and must set out clearly and fully the reasons for the appeal and the facts on which it is based.
- (3) On receipt of the notice of appeal, the commissioner must place the notice before the minister, who must consider it and the information and documents on file in

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the office of the commissioner, decide the matter and notify the appellant of the minister's decision.

Appeal to court

- 18
- (1) A decision of the minister under section 17 (3) may be appealed to the Supreme Court by way of an originating application.
 - (2) The Rules of Court relating to originating applications apply, but Rule 49 does not apply.
 - (3) A petition must be filed in the court registry within 60 days after the date of the minister's notification of decision.
 - (4) Within 14 days after the filing of the petition under subsection (3), it must be served on the government in accordance with section 8 of the *Crown Proceeding Act* and the government must be designated "Her Majesty the Queen in right of the Province of British Columbia".
 - (5) The court may dismiss the appeal, allow the appeal, vary the decision from which the appeal is made or refer the decision back to the commissioner for reconsideration.
 - (6) An appeal lies from a decision of the court to the Court of Appeal with leave of a justice of the Court of Appeal.

Due date of tax not affected by appeal

- 19
- (1) Neither the giving of a notice of appeal by a taxpayer nor a delay in the hearing of the appeal affects the due date, the interest or penalties or the liability for payment provided by this Act in respect of the tax that is the subject matter of the appeal, or delays collection of the tax.
 - (2) Despite subsection (1), if the tax is set aside or reduced on appeal, the minister must refund to the taxpayer the tax or excess tax paid by the taxpayer, and any additional interest or penalty imposed and paid on that tax or excess.

Duty to obtain certificate before distribution

- 20
- Assets of a taxable insurer or of the estate of a taxable insurer must not be distributed by a trustee in bankruptcy, assignee, liquidator, receiver, administrator or similar person, until a certificate has been obtained from the commissioner certifying that no assessment of tax, interest and penalties chargeable against the person, property or business remains outstanding.

Tax constitutes lien

- 21
- (1) A tax imposed or assessed under this Act forms a lien and charge in favour of the government on the entire assets of the taxpayer or of the estate of the taxpayer in the hands of any trustee, effective December 31 of the year for which the tax is imposed, and has priority over all other claims of every person, except claims secured by liens, charges or encumbrances registered before that date.

- (2) The liens and charges created by this section and their priority are not lost or impaired
- (a) by any neglect, omission or error of the commissioner, or an agent or officer,
 - (b) by taking or failing to take proceedings to recover the taxes due,
 - (c) by tender or acceptance of a partial payment of the taxes, or
 - (d) by want of registration.

Notice of proceedings

- 22 (1) Before taking proceedings for the recovery of a tax under this Act, the commissioner must notify the taxpayer of the commissioner's intention to enforce payment.
- (2) Despite subsection (1), failure to give notice does not affect the validity of proceedings taken for the recovery of the tax.

Recovery by action

- 23 The amount of tax that is due and payable may be recovered by action in any court as for a debt due to the government, and the court may make an order as to the costs of the action for or against the government.

Filing of certificate

- 24 (1) If default is made in the payment of part or all of a tax that is due and payable under this Act, the commissioner may issue a certificate stating
- (a) that the tax was assessed,
 - (b) the amount remaining unpaid, including interest and penalties, and
 - (c) the name of the person by whom it is payable.
- (2) The commissioner may file the certificate with a district registrar of the Supreme Court.
- (3) When filed, the certificate has the same force and effect, and all proceedings may be taken on it, as if it were a judgment of the court for the recovery of a debt of the amount stated in the certificate against the person named in it.

Attachment

- 25 (1) If the commissioner has knowledge or suspects that a person is or is about to become indebted or liable to make a payment to a taxpayer, the commissioner may demand that that person pay to the commissioner on account of the taxpayer's liability under this Act all or part of the money otherwise payable to the taxpayer.
- (2) Without limiting subsection (1), if the commissioner has knowledge or suspects that a person is about to advance money to a taxpayer, or make a payment on behalf of a taxpayer, or make a payment in respect of a negotiable instrument

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issued by a taxpayer, the commissioner may demand that that person pay to the commissioner on account of the taxpayer's liability under this Act the money that would otherwise be advanced or paid.

- (3) If under this section the commissioner demands that a person pay to the commissioner, on account of the liability under this Act of a taxpayer, money otherwise payable by that person to the taxpayer as interest, rent, remuneration, a dividend, an annuity or other periodic payment, the demand
 - (a) is applicable to all of those payments to be made by the person to the taxpayer until the liability under this Act is satisfied, and
 - (b) operates to require payments to the commissioner out of each payment of the amount stipulated by the commissioner in the demand.
- (4) Money or a beneficial interest in money in a savings institution
 - (a) on deposit to the credit of a taxpayer, at the time a demand is served, or
 - (b) deposited to the credit of a taxpayer after a demand is servedis money for which the savings institution is indebted to the taxpayer within the meaning of this section, but money on deposit or deposited to the credit of a taxpayer as described in paragraph (a) or (b) does not include money on deposit or deposited to the credit of a taxpayer in that person's capacity as a trustee.
- (5) A demand under this section continues in effect until
 - (a) the demand is satisfied, or
 - (b) 90 days after the demand is mailed or served,whichever is earlier.
- (6) Despite subsection (5), if a demand is made in respect of a periodic payment referred to in subsection (3), the demand continues in effect until it is satisfied unless no periodic payment is made or is liable to be made within 90 days after the demand is mailed or served, in which case the demand ceases to have effect on the expiration of that period.
- (7) A person who fails to comply with a demand under subsection (1) or (3) is liable to pay to the government an amount equal to the amount that the person was required under subsection (1) or (3) to pay to the commissioner.
- (8) A person who fails to comply with a demand under subsection (2) is liable to pay to the government an amount equal to the lesser of
 - (a) the aggregate of the money advanced or paid, and
 - (b) the amount that the person was required under subsection (2) to pay to the commissioner.
- (9) The receipt of the commissioner for money paid under this section is a good and sufficient discharge of the original liability to the extent of the payment.
- (10) Money paid by any person to the commissioner in compliance with a demand under this section is deemed to have been paid by that person to the taxpayer.

- (11) If a person carries on business under a name or style other than the person's own name, the demand under subsection (1), (2) or (3) may be addressed to the name or style under which the person carries on business and, in the case of personal service, is deemed to have been validly served if it was left with an adult person employed at the place of business of the addressee.
- (12) If persons carry on business in partnership, the demand under subsection (1), (2) or (3) may be addressed to the partnership name and, in the case of personal service, is deemed to have been validly served if it was served on one of the partners or left with an adult person employed at the place of business of the partnership.

Distress

- 26**
- (1) The commissioner may, or by agent may, levy the amount of tax that is due and payable, with costs, by distress of
 - (a) goods and chattels of the person liable to pay the tax,
 - (b) goods and chattels in the person's possession, wherever they may be found within British Columbia, or
 - (c) goods and chattels found on the person's premises the property of or in the possession of any other occupant of the premises and that would be subject to distress for arrears of rent due to a landlord.
 - (2) The costs chargeable are those payable between landlord and tenant.
 - (3) If distress is made for the recovery of a tax, the commissioner or the agent must, by advertisement posted in at least 3 conspicuous public places in the locality where the sale of the property distrained is to be made, give at least 10 days' notice of the time and place of the sale and of the name of the taxpayer whose property is to be sold.
 - (4) At the time named in the notice, the commissioner or agent must sell at public auction the property distrained, or as much of it as may be necessary.
 - (5) If the property distrained is sold for more than the amount of the tax and costs, and no claim to the surplus is made by another person on the ground that the property sold belonged to that person, or that that person was entitled by lien or other right to the surplus, the surplus must be paid to the person who had possession of the property when the distress was made, and that person's receipt must be taken for it.
 - (6) If a claim is made by the person for whose taxes the property was distrained, and the claim is admitted, the surplus must be paid to the person, and the person's receipt must be taken for it.
 - (7) If the claim is contested, the surplus must be retained by the commissioner until the respective rights of the parties have been determined by action at law or otherwise.

Section 27

Exercise of recovery powers

- 27 (1) The powers conferred by this Act for recovery of taxes by action in court, by filing a certificate, by distress and by demand under section 25 may be exercised separately, concurrently or cumulatively.
- (2) The liability of a person for payment of a tax under this Act is not affected by the fact that a fine or penalty has been imposed on or paid by the person for a contravention of this Act.

Failure to register under section 2

- 28 A person who fails to comply with section 2 commits an offence against this Act and is liable on conviction to a penalty of not less than \$10 nor more than \$200.

Failure to deliver returns under sections 6 or 8

- 29 A person who fails to deliver a return under section 6 or 8 within the time required under this Act is liable to a penalty equal to 5% of the amount of tax payable by the person or \$500, whichever is less.

Noncompliance with section 12

- 30 For every default in complying with section 12, the persons in default are each liable on conviction to a penalty of not less than \$10 for each day during which the default continues.

Contravention of section 20

- 31 A person who contravenes section 20 commits an offence and is liable on conviction to a penalty not exceeding \$200.

False returns

- 32 A person who makes or assents or acquiesces in the making of false or deceptive statements in a return filed under this Act or the regulations, or in a statement made in response to a demand by the minister for information, commits an offence and is liable on conviction to a penalty of \$100 or, if the tax that should be shown by the return to be payable is more than \$50, to a penalty of not less than \$100 and not more than double the amount of tax that should have been shown to be payable.

Liability of corporation officers

- 33 If a corporation is guilty of an offence under this Act, an officer, director or agent of the corporation who directed, authorized, assented to, acquiesced or participated in the commission of the offence is a party to and guilty of the offence.

Notices in writing

- 34 (1) A notice, other than a notice of assessment, and a demand that the minister, the commissioner or an officer is authorized or required to give to or make on a person under the provisions of this Act must be in writing directed to the person, and is sufficiently given or made
- (a) if delivered at or mailed by registered mail addressed to the person's address as stated in the person's last return made under this Act or as last known to the commissioner.
- (2) Proof of receipt by a person of a notice or demand referred to in subsection (1) may be established in a court by showing that the notice or demand was delivered or mailed in a manner provided in that subsection, and the burden of proof is on the person seeking to establish that the notice or demand was not received by that person.
- (3) For the purpose of a prosecution or an action or proceedings in respect of a matter arising under this Act, the facts necessary to establish the giving of a notice or the making of a demand, or to establish compliance by the commissioner or other officer with a provision of this Act, or to establish the failure of a person to comply with a provision of this Act, may be sufficiently proved in a court by production of an affidavit of the commissioner or other officer of the Ministry of Finance and Corporate Relations setting out the facts.

Laying of information and hearings

- 35 (1) An information or complaint under this Act may be laid or made by a person authorized by the minister.
- (2) An information or complaint for contravening any provisions of this Act may be for one or more offences, and no information, complaint, warrant, conviction or other proceeding in a prosecution under this Act is objectionable or insufficient by reason that it relates to 2 or more offences.

Limitation

- 36 An information in respect of an offence against this Act must be laid within 6 years from the time when the matter of the information arose.

Fines

- 37 Fines recovered under this Act must be paid to the minister, and then form part of the consolidated revenue fund.

Confidentiality

- 38 (1) A person who has custody of or control over information or records under this Act must not disclose the information or records to any other person except
- (a) in the course of administering or enforcing this or another taxation Act,
- (b) in court proceedings relating to this or another taxation Act,

Section 39

- (c) as provided in, or ordered under, section 39 (3), 40 (1), 99 (5) or 100 (1) of the *Family Relations Act* or section 8 (3) or 9 (2) of the *Family Maintenance Enforcement Act*,
 - (d) under an agreement that
 - (i) is between the government and another government,
 - (ii) relates to the administration or enforcement of taxation enactments, and
 - (iii) provides for the disclosure of information and records to and the exchange of similar information and records with that other government, or
 - (e) for the purpose of compiling statistical information by the government or the government of Canada.
- (2) A person who contravenes this section commits an offence and is liable to a fine of not more than \$2 000.

Staff

- 39 Officers and employees considered necessary for the administration of this Act may be appointed under the *Public Service Act*.

Delegation of powers

- 40 (1) With the approval of the minister, the commissioner may authorize officers of the Ministry of Finance and Corporate Relations to perform and exercise duties imposed and powers conferred by this Act on the commissioner that may, in the opinion of the commissioner, be conveniently performed or exercised by those officers.
- (2) The performance or exercise of duties or powers by an officer authorized under subsection (1) has the same force and effect as if the duties or powers were performed or exercised by the commissioner.

Power to make regulations

- 41 The Lieutenant Governor in Council may make regulations referred to in section 41 of the *Interpretation Act*.

INSURANCE PREMIUM TAX — HISTORICAL TABLE

Legislative History

INSURANCE PREMIUM TAX ACT

RSBC 1996, chapter 232

Section	History
1	RS1979-205-1; 1985-28-1; 1987-9-20; 1988-15-1; 1989-47-359; 1992-7-15.
2	RS1979-205-2; 1989-47-360.
3	RS1979-205-3; 1980-12-8; 1985-28-2; 1986-13-1; 1987-11-1; 1988-15-2; 1989-47-361.
4	RS1979-205-3.1; 1989-47-362; 1992-3-5.
5	RS1979-205-3.2; 1989-47-362.
6	RS1979-205-4; 1989-47-363.
7	RS1979-205-4.1; 1980-12-9.
8	RS1979-205-5.
9	RS1979-205-6.
10	RS1979-205-7.
11	RS1979-205-8; 1989-47-364.
12	RS1979-205-9; 1983-10-21; 1989-47-365,366.
13	RS1979-205-10; 1989-47-367.
14	RS1979-205-11; 1982-10-24.
15	RS1979-205-12.
16	RS1979-205-13; 1983-20-27.
17	RS1979-205-14; 1981-5-34.
18	RS1979-205-15; 1987-18-9; 1989-40-112.
19	RS1979-205-17.
20	RS1979-205-18; 1989-47-368.
21	RS1979-205-19; 1983-6-17.
22	RS1979-205-20.
23	RS1979-205-21.
24	RS1979-205-22; 1989-40-113.
25	RS1979-205-23; 1983-6-18; 1985-73-13.
26	RS1979-205-24.
27	RS1979-205-25.
28	RS1979-205-26.
29	RS1979-205-27.
30	RS1979-205-28.
31	RS1979-205-29.
32	RS1979-205-30.
33	RS1979-205-31.
34	RS1979-205-32; 1989-47-366.
35	RS1979-205-33.
36	RS1979-205-34.
37	RS1979-205-35.
38	RS1979-205-36; 1985-73-14; 1987-18-10; 1988-3-76.
39	RS1979-205-37; 1989-47-366.
40	RS1979-205-38; 1989-47-366.
41	RS1979-205-39; 1987-11-2.

INSURANCE PREMIUM TAX — HISTORICAL TABLE

EXPLANATORY NOTE

Amendments Not in Force: If there are any legislative changes to the Act that are not in force as of December 31, 1996, these are identified in *italics* at the beginning of the historical table. The “Section” column identifies the affected provisions of the Act. The “Citation” column identifies the amending legislation by its citation in the 1996 Statute Revision Supplement.

Legislative History: The second part of the table provides a legislative history of each section of the Act between the 1979 Statute Revision and the 1996 Statute Revision. The “Section” column identifies all sections of the Act in force on December 31, 1996. The “History” column for each section begins with the citation of the section immediately before the 1996 Statute Revision. This is followed by a list of citations for the legislation that enacted or amended the section between the 1979 Statute Revision and the 1996 Statute Revision (if a section was repealed and replaced during that period, these last citations begin at the most recent replacement).

Legislative citations have the format of “year-chapter-section”.

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