PROVINCE OF BRITISH COLUMBIA

REGULATION OF THE COMMISSIONER OF INCOME TAX

Income Tax Act

The Commissioner of Income Tax orders that, effective April 1, 2026, the Training Tax Credits Regulation, B.C. Reg. 243/2007, is amended as set out in the attached Appendix.

DEPOSITED

May 28, 2026

B.C. REG. **91/2026**

April 27, 2026

Date

Commissioner of Income Tax

(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. 131

Other: OIC 512/2007

R10967511

APPENDIX

1 Schedule 2 to the Training Tax Credits Regulation, B.C. Reg. 243/2007, is amended by adding the following item as indicated:

Item	Column 1 **Eligible Training Program**	Column 2 **Level 3 Requirements**	Column 3 **Level 4 Requirements**
27.1	drywall finisher and plasterer	graduate	

2 Schedule 3 is amended by adding the following item as indicated:

Item	Column 1 **Eligible Apprenticeship Program**	Column 2 **Level 1 Apprenticeship Requirement**	Column 3 **Level 2 Apprenticeship Requirement**
12.1	drywall finisher and plasterer	complete 1 680 work-based hours and level 1 technical training	complete 3 360 work-based hours and level 2 technical training