

COVID-19 Response Plan

BC Government – Support for Canadians

Last updated January 27, 2021, 4:00 pm MST

BC Support for Businesses

Program	Eligibility	Benefit	Action Needed
Provincial Business Taxes	<ul style="list-style-type: none"> Employer health tax (EHT) payments Provincial sales tax (PST) Tobacco tax Motor fuel tax Carbon tax 	<ul style="list-style-type: none"> 2019 EHT return due date and 2019 final payment deferred until September 30, 2020. 2020 EHT instalments deferred until September 30, 2020. PST tax return filings and payments otherwise due after March 23, 2020 are extended until September 30, 2020. Delay of April 1, 2020 increase to provincial carbon tax, as well as new PST registration requirements on e-commerce and implementation of PST on sweetened carbonated drinks 	<ul style="list-style-type: none"> No action required More details on BC provincial tax changes available: BC Tax Changes
PST Rebate on Select Machinery & Equipment	<ul style="list-style-type: none"> Program allows eligible businesses to apply for a rebate of 100% of PST paid between September 17, 2020 and September 30, 2021 on select machinery and equipment All incorporated businesses except for the following: <ul style="list-style-type: none"> Crown corporations Local government operations Charities and non-profit corporations, except incorporated businesses wholly or partly owned by charities and non-profit corporations Schools, school boards and universities Hospitals 	<ul style="list-style-type: none"> Eligible property must be: <ul style="list-style-type: none"> included in the definition of capital cost allowances classes 8, 10, 12, 16, 43, 43.1, 43.2, 46, 50, 53, 54 and 55 obtained substantially for purpose of gaining or producing income, and not excluded (per backgrounder) software and goods, other than goods obtained by lease, must be capital assets for rebate to apply 	<ul style="list-style-type: none"> PST Rebate on Select Machinery & Equipment



	<ul style="list-style-type: none"> Regional health boards and community health councils 		
BC Increased Employment Incentive	<ul style="list-style-type: none"> All private sector BC employers, including most charities and non-profits, who increase their BC remuneration by creating new jobs or increasing pay of existing low- or medium-income employees over last quarter (October to December) of 2020 	<ul style="list-style-type: none"> Tax credit is calculated at 15% of amount that employer's qualifying BC remuneration exceeds the employer's base BC remuneration 	<ul style="list-style-type: none"> Application period will begin March 2021 Employers required to register for incentive through the eTaxBC system For more information, see backgrounder
WorkSafeBC (closed)	<ul style="list-style-type: none"> Employers subject to quarterly WorkSafeBC reporting and payments 	<ul style="list-style-type: none"> Q1 2020 payment deadline extended from April 20, 2020 to June 30, 2020 	<ul style="list-style-type: none"> No action required
School Taxes (closed)	<ul style="list-style-type: none"> Commercial property (Classes 4, 5 and 6) owners and tenants on triple-net leases 	<ul style="list-style-type: none"> School tax rates will be reduced by 50% for 2020 tax year 	<ul style="list-style-type: none"> No action required
BC Hydro COVID-19 Relief (closed)	<ul style="list-style-type: none"> Small businesses closed due to COVID-19 may be eligible for Relief Fund Customers experiencing financial hardship but not eligible for Relief Fund may be eligible for Customer Assistance Program 	<ul style="list-style-type: none"> Relief Fund allows eligible small businesses up to three months of electricity charges waived Customer Assistance Program provides interest-free bill deferrals and payment plans 	<ul style="list-style-type: none"> Online application until June 30, 2020 for Relief Fund Contact BC Hydro for Customer Assistance Program More details available: COVID-19 Relief Fund Customer Assistance Program
Fortis BC COVID-19 Customer Recovery Fund (closed)	<ul style="list-style-type: none"> Small businesses experiencing income loss or closure due to COVID-19 may be eligible 	<ul style="list-style-type: none"> Option to receive bill credits to offset charges or to defer bill payments from April 1, 2020 to June 30, 2020 Both options may be available depending on situation 	<ul style="list-style-type: none"> Online or telephone application until June 30, 2020 More details available: Customer Recovery Fund
BC Liquor License Renewal Fee Deferral (closed)	<ul style="list-style-type: none"> Businesses with liquor licenses expiring between March 31 and June 30, 2020 (excluding licensee retail stores, special wine stores and wine stores with wine on shelf in grocery stores) 	<ul style="list-style-type: none"> Temporary extension for liquor licenses expiring between March 31 and June 30, 2020; license renewal application and fees are deferred until September 30, 2020 	<ul style="list-style-type: none"> More details available: BC Liquor Renewal Fees

BC Support for Individuals

Program	Eligibility	Benefit	Action Needed
Emergency Benefit for Workers (closed – program has ended)	<ul style="list-style-type: none"> British Columbians who are eligible for Canada Emergency Response Benefit (CERB) as a result of COVID-19 impact Must be BC resident as of March 15, 2020 and must file 2019 BC income tax return 	<ul style="list-style-type: none"> One-time payment of \$1,000 	<ul style="list-style-type: none"> Applications commence May 1, 2020 and end on December 2, 2020 See BC provincial website to apply online: BC Emergency Benefit
Enhanced Climate Action Tax Credit	<ul style="list-style-type: none"> British Columbians who: <ul style="list-style-type: none"> Are 19 years of age or older, Have a spouse or common-law partner, or 	<ul style="list-style-type: none"> One-time enhanced July 2020 payment is: <ul style="list-style-type: none"> Up to \$218 (an increase of up to \$174.50 from the regular tax credit amount) for you, your spouse or common-law 	<ul style="list-style-type: none"> File 2019 personal income tax return More details on BCCATC available: BCCATC



	<ul style="list-style-type: none"> ○ Are a parent residing with their child 	<ul style="list-style-type: none"> ○ partner, or your first child in a single parent family ○ Up to \$64 (an increase of up to \$51.25 from the regular tax credit amount), for each additional child ○ Subject to income threshold limit 	
BC Hydro COVID-19 Relief (closed)	<ul style="list-style-type: none"> • Residential customers not working due to COVID-19 may be eligible for Relief Fund • For customers facing temporary financial hardship and possible disconnection of service due to job loss, illness, or loss of family member may be eligible for Customer Crisis Fund • Customers experiencing financial hardship but not eligible for Relief Fund may be eligible for Customer Assistance Program 	<ul style="list-style-type: none"> • Relief Fund allows eligible residential customers to receive three months of free credit on BC Hydro bill • Customer Crisis Fund provides a grant towards overdue balances (maximum grant for electricity is \$600; maximum grant for natural gas is \$500) 	<ul style="list-style-type: none"> • Online application until June 30, 2020 for Relief Fund and Crisis Fund • Contact BC Hydro for Customer Assistance Program • More details available: COVID-19 Relief Fund Customer Crisis Fund Customer Assistance Program
Fortis BC COVID-19 Customer Recovery Fund (closed)	<ul style="list-style-type: none"> • Residential customers experiencing loss of employment, livelihood or voluntary leave due to COVID-19 	<ul style="list-style-type: none"> • Bills automatically deferred, from April 1 to June 30, 2020 • Deferred payments not subject to interest and penalties 	<ul style="list-style-type: none"> • Online or telephone application until June 30, 2020 • More details available: Customer Recovery Fund
ICBC (BC Public Auto insurance) (closed)	<ul style="list-style-type: none"> • Holders of personal and business BC auto insurance 	<ul style="list-style-type: none"> • Defers scheduled ICBC insurance payments for 90 days 	<ul style="list-style-type: none"> • Apply on ICBC website at least 1 day prior to scheduled payment ICBC Auto Insurance
BC Temporary Rental Supplement (closed)	<ul style="list-style-type: none"> • Individual tenants (eligible low- and moderate-income renters) 	<ul style="list-style-type: none"> • Provides up to \$500 per month of rental support; amount is paid directly to landlords 	<ul style="list-style-type: none"> • Application to be completed by both tenant and landlord • Apply on-line with BC Housing: BC Temporary Rent Supplement

Federal Support for Canadians

- For our summary of the Federal support programs for businesses and individuals, please visit [HERE](#)

