

# Commodity Tax Summit West – 2026

## *Provincial Ministry Panel*

**March 16, 2026**

**David Crawford, CPA - Indirect Tax Leader**



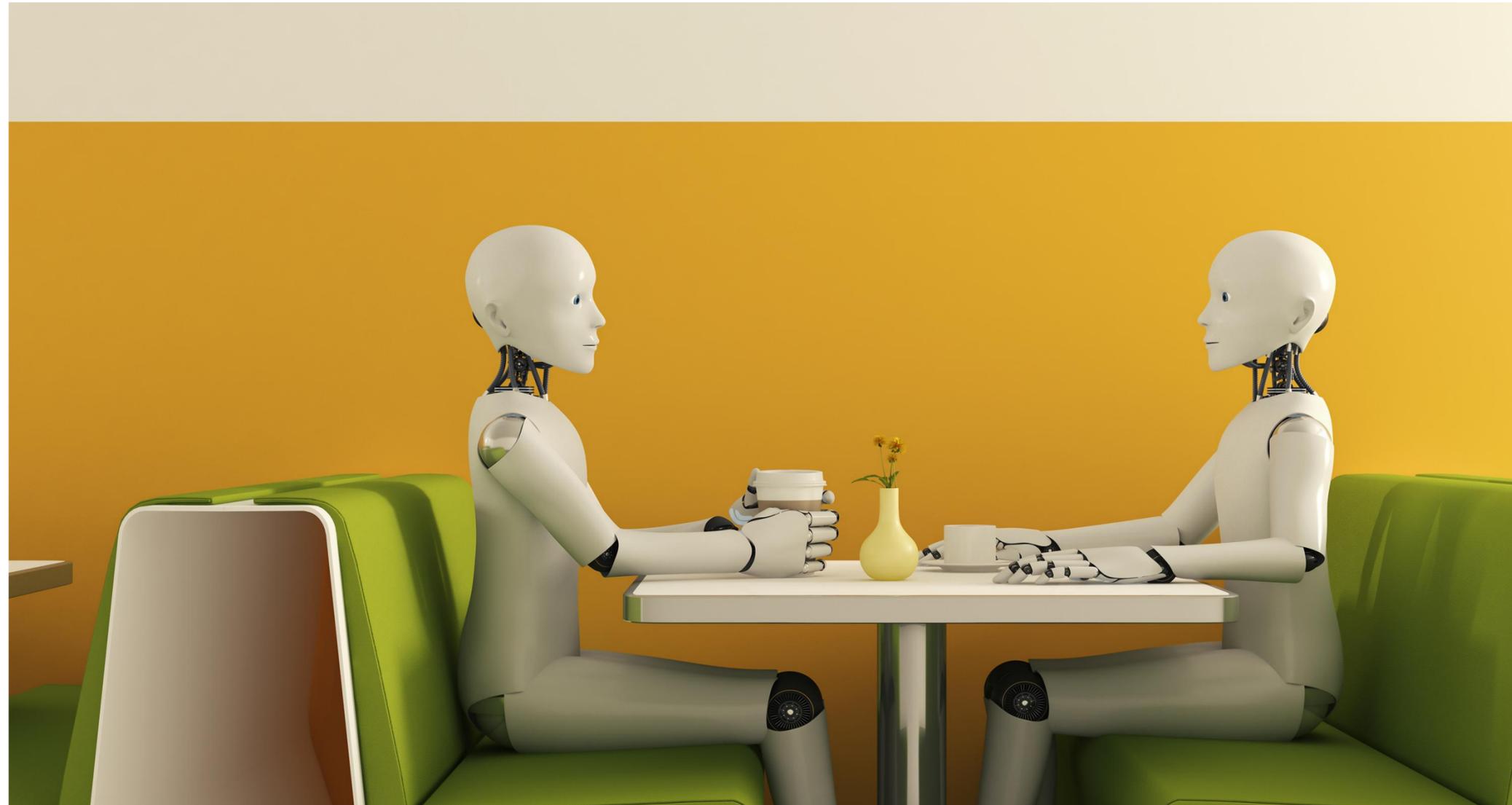
# PROVINCIAL MINISTRY PANEL

## Today's agenda

1. Introduction of provincial panelists from BC & Manitoba
2. Questions common to BC and Manitoba
3. Questions unique to BC and Manitoba
4. Open forum (time permitting) Q&A



# PROVINCIAL MINISTRY PANELISTS FROM BRITISH COLUMBIA AND MANITOBA



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# MANITOBA MINISTRY OF FINANCE – RON LABOSSIÈRE, DIRECTOR TAX INFORMATION

## RON'S BACKGROUND

- U of M Grad with BA and MBA
- Started with MB Finance in 1992 – do the math folks!
- From 2019 to 2022 – Director of Finance Policy and Research
- Late 2021 to current – Director of Tax Information Branch
- Great at the drinking part of golf and an avid Jets fan of course
- Travelled to 5 of 7 continents and almost tri-lingual



# BC MINISTRY OF FINANCE – ANDREW AVIS LLB, EXECUTIVE DIRECTOR TAX POLICY

## ANDREW'S BACKGROUND

- SFU Grad (B. Econ 2007) and UBC law degree (2010)
- Clerked at Tax Court of Canada (2010-2011)
- In 2011, joined BC Ministry of Finance, Revenue Division (tax administration), then shifted to Tax Policy Branch in 2013
- Developed LNG income tax and employer health tax rules
- Executive Director - Tax Policy Branch (2023 to current)
- Big golfer and huge Seahawks fan.



# QUESTIONS COMMON TO BC AND MB



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# QUESTIONS COMMON TO BC AND MB

**QUESTION 1 – Will our panelists provide the audience with an overview of their roles and responsibilities within each province’s tax policy function?**



# QUESTIONS COMMON TO BC AND MB

**QUESTION 2 – With the advancing use of modular homes to tackle affordable housing, can each panelist provide their views on harmonizing (not HST) to the extent possible, their PST application to, and definitions of “modular homes/buildings”?**



# QUESTIONS COMMON TO BC AND MB

**QUESTION 3 – Taxable goods delivered and sold in one PST province, may be later used by the purchaser in another province.**

**Would both panelists provide their views on the potential use of a pro-rating rule similar to that afforded to software/digital services provided to users in multiple provinces?**



# QUESTIONS COMMON TO BC AND MB

**QUESTION 4 – Can the panelists provide their views (if able) on current and future potential mechanisms available within each province’s Ministry, to de-escalate audit and/or refund disputes and interpretative issues from proceeding needlessly beyond the audit stage?**



# QUESTIONS COMMON TO BC AND MB

**QUESTION 5 – Can each panelist weigh in on the impacts to the loss of provincial (for BC) and federal (for MB) carbon tax revenues and how that may have impacted budget and tax policy decisions in recent years and 2026 changes to PST and other tax revenue sources?**



# QUESTIONS COMMON TO BC AND MB

**QUESTION 6 – HST? Although it’s “kryptonite for politicians”, but given the push to lower inter-provincial trade barriers, can the panelists provide their province’s view on this, particularly given the theme of the audience questions about “harmonizing” the provinces’ rules on various issues?**



# QUESTIONS SPECIFIC TO BC FINANCE



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# QUESTIONS SPECIFIC TO BC FINANCE

## BC QUESTION 1 – Portable buildings and equipment.



# QUESTIONS SPECIFIC TO BC FINANCE

**BC QUESTION 2 – Newly taxable engineering services with respect to TPP as “part of original purchase price”.**



# QUESTIONS SPECIFIC TO BC FINANCE

**BC QUESTION 3(a) – Newly taxable engineering services with respect to TPP as “part of original purchase price”.**

**BC QUESTION 3(b) – How and when will the new regulations be released and address any non-design engineering services, similar to MB and SK?**



# QUESTIONS SPECIFIC TO BC FINANCE

## BC QUESTION 4 – Accounting services and billing agents



# QUESTIONS SPECIFIC TO BC FINANCE

**BC QUESTION 5 – New “export of TPP” rule and how do vendors address the due diligence aspect of the various “undertakings” provided by the purchaser/exporter?**



# QUESTIONS SPECIFIC TO BC FINANCE

**BC QUESTION 6 – Motor fuel tax refunds, audit and compliance costs (for Ministry and collectors) and future policy and legislation changes.**



# QUESTIONS SPECIFIC TO MB FINANCE



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# QUESTIONS SPECIFIC TO MB FINANCE

**MB QUESTION 1 – Portable buildings and workforce accommodations future tax policy changes to mirror BC approach to “building out the north”.**



# QUESTIONS SPECIFIC TO MB FINANCE

**MB QUESTION 2 – Please provide a progress update (if any) on the 2024 Manitoba Budget announcement around the 6-year limitation period for assessments.**



# QUESTIONS SPECIFIC TO MB FINANCE

**MB QUESTION 3 – In reference to the BC Finance-specific question earlier and BC’s implementation of PST relief on taxable goods sold and delivered to the purchaser for export, please provide your views on implementing a similar rule for RST.**



# PROVINCIAL PANEL - OPEN FORUM Q&A



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# ABOUT ACHEN HENDERSON CPAs

**We help entrepreneurs and business owners build great companies by providing them with professional services and support that they need to focus on growth and opportunity.**

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- *Canadian Corporate Tax Planning, Compliance and Year-end*
- *Business and Valuation Advisory, Fractional M&A Support*
- *US-Canada Cross-Border Tax and International Tax*
- *Indirect Tax and Custom & Trade Advisory & Compliance*



# ABOUT THE INDIRECT TAX and CUSTOMS & TRADE PRACTICE

We help entrepreneurs and business owners build resilience in their tax and finance functions' indirect tax capabilities via:

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- *Canada and US Indirect Tax Compliance Outsourcing,*
- *Canada and US Customs & Duty Recoveries,*
- *Indirect Tax (Canada and US) and Customs & Trade Advisory, Planning and Rulings/Interpretations Support, and*
- *Canada Indirect Tax Topical Recovery Projects.*



# GET HELP, WHEN & HOW YOU NEED IT

[David@achenhenderson.ca](mailto:David@achenhenderson.ca)

**D: 587.324.0984**

**C: 403.880.0558**



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**FOR YOUR TIME AND ATTENTION!**

