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B.C. Reg. 319/2006

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IMPORTANT INFORMATION

Deposited December 4, 2006

Forest Act

Forest Revenue Audit Regulation

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Interpretation

1 In this regulation, Act means the *Forest Act*.

Category of record

2 The following are the categories of records that must be kept for the period established under section 142.3 of the Act:

- (a) records that relate to the ownership of timber or the right to harvest timber;
- (b) records that relate to the harvesting of timber;
- (c) records that relate to the transportation or possession of timber;
- (d) records that relate to dealing in or the acquisition or disposition of timber;
- (e) records that relate to the scaling of timber;
- (f) records that relate to the ownership or operation of a scale site;
- (g) records that relate to the ownership or operation of a timber processing facility.

Class of persons

3 The requirement to provide information or records under section 142.31 (1) of the Act may be imposed in any circumstances on a person within any of the following classes of persons:

- (a) persons, other than the government, who
 - (i) own or have a right to harvest timber at the time the demand notice is served under that section of the Act, or
 - (ii) owned or had a right to harvest timber at any time within the 6 year period immediately before the demand notice is served under that section of the Act;
- (b) persons who harvest timber or who harvested timber within the 6 year period immediately before the demand notice is served under that section of the Act;

(c) persons who transport or are in possession of timber or who transported or were in possession of timber within the 6 year period immediately before the demand notice is served under that section of the Act;ice is served under that section of the Act;

(d) persons who deal in, acquire or dispose of timber or who dealt in, acquired or disposed of timber within the 6 year period immediately before the demand notice is served under that section of the Act;

(e) persons who perform or purport to perform a scale of timber or who performed or purported to perform a scale of timber within the 6 year period immediately before the demand notice is served under that section of the Act;

(f) persons who own or operate a scale site or who owned or operated a scale site within the 6 year period immediately before the demand notice is served under that section of the Act;

(g) persons who own or operate a timber processing facility or who owned or operated a timber processing facility within the 6 year period immediately before the demand notice is served under that section of the Act.

[Provisions of the *Forest Act*, R.S.B.C. 1996, c. 157, relevant to the enactment of this regulation: section section 142.94]

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