Transfer of Jurisdiction

Handbook

on

Employment Issues

September 2008

FNSA

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Introduction

This Handbook is aimed mainly at Participating First Nations that will take jurisdiction over education pursuant to the *First Nations Jurisdiction over Education in British Columbia Act* (Canada), the *First Nations Education Act* (BC), and various jurisdiction agreements. The purpose is to identify steps that schools and Participating First Nations can take to prepare for the transfer of jurisdiction in connection with employment issues. The Handbook was prepared by Julie Owen and provided on September 11, 2008. It reflects the law as of August 1, 2008.

Please keep in mind that all of the information included in this Handbook is intended to convey only general information and does not constitute legal advice. Readers are strongly encouraged to obtain legal advice to understand how the general issues apply to their specific circumstances.

It is also important to note that while some reference is made to situations in which employees are represented by a labour union, the focus here is on non-union employment. In union situations, the collective bargaining agreement and obligations under relevant labour legislation must be considered. The relevant First Nations Education Law will also have to be considered, along with the terms of any additional jurisdiction or funding agreements.

This Handbook is a supplement to the FNSA Handbook that was updated as of December 2006. References in this Handbook to the FNSA Handbook refer to that document. Efforts have been made not to duplicate information about matters that are already addressed in the FNSA Handbook.

Here, Part One deals with general principles relating to employment issues in the case of a transfer of employment. Part Two is a checklist of information to gather and steps to take in preparing for a transfer. Part Three contains a summary of changes to the law since the December 2006 version of the FNSA Handbook.

Part One: Areas of Concern

1. Labour Relations Jurisdiction

The key federal legislation related to employment issues is the *Canada Labour Code*, which addresses both union and non-union matters, labour standards and health and safety. For provincially-regulated employers, the *Employment Standards Act* (BC) deals with labour standards for both union and non-union employers. The *Labour Relations Code* (BC) focuses on union matters and collective bargaining, while the *Workers Compensation Act* (BC) deals with health and safety.

In *NIL/TU,O Child and Family Services Society v. BCGEU*,[1] the BC Court of Appeal found that the labour relations of the society are subject to provincial rather than federal jurisdiction. In light of this decision, it is unclear whether labour relations in First Nations schools are subject to federal or provincial jurisdiction. In writing the decision for the court, Mr. Justice Groberman mentioned the 1988 case of *Qu'Appelle Indian Residential School Council v. Canada*,[2] where the Federal Court found that the labour relations of a body administering residential schools were subject to federal jurisdiction. Mr. Justice Groberman said about that case: "The school's objects were to promote Indian traditions, and an important aspect of its functions was the teaching of Indian language and culture. In these circumstances, it seems to me unremarkable that the school's administration came within federal jurisdiction …" The reasoning in the *NIL/TU,O Child and Family Services Society* case suggests the strong possibility that the labour relations of a residential school may be viewed differently from schools operated under the jurisdiction agreements and legislation. Until the question is decided, the safest course is to ensure that First Nations schools comply with both federal and provincial requirements.

Each employer should seek its own advice on this issue.

[1] 2008 BCCA 333.
[2] [1988] 2 F.C. 226 (T.D.).

2. Identify the Employer(s)

One of the first questions that you will need to address is who will be the employer after jurisdiction has been transferred. If the same entity (e.g., the First Nation Council) is going to continue to be the employer of school employees, then the same obligations will continue to apply. If the employer is not going to change, life will be much simpler.

Different considerations may arise where a different entity is going to be the employer after the transfer of jurisdiction, depending on who the new employer will be.

Depending whether you approach the transfer of jurisdiction as an employer who will remain the same, as an employer who will be transferring your employees to someone else, or as an entity that will be becoming an employer, your interests and perspective on the issues raised here and in the Checklist will be different. Whenever there is more than one entity with the possibility of conflicting interests in the future, the parties should seek independent legal advice.

Both in the union and the non-union context, it is possible for employees to have more than one employer and for those multiple employers to be treated as a single employer (or "common employer") and both be held liable for the employment obligations. This is most likely where the two employers are carrying on associated or related activities and they exercise common control or direction over the employees.

If a school is being operated by more than one entity (e.g., by a First Nation Council and by a Community Education Authority), it may be possible for both the Council and the CEA to be found liable as the employer if they are both exercising control and direction over employees.

3. Identify the Employees

The next important step will be to identify all of your employees and their terms and conditions of employment so that you can determine your obligations to them if their employment is transferred to a new employer. Because employees who are on leave due to illness or injury, disability, maternity, parental, compassionate care, bereavement, jury duty, family responsibility, deployed in the Canadian Forces, temporary layoff, or human rights related grounds, may have additional entitlements (e.g., to return to the same position or to a similar position to that of the employee before the leave), it is important to include employees on leave and to note the nature of the leave. (More information is provided on various statutory leaves in the FNSA Handbook.)

This is also an opportunity to do a bit of housekeeping to ensure that personnel files are in order and that records that are required to be kept (e.g., re rates of pay and hours of work) are being kept. It will also be a good opportunity to ensure that employee criminal record checks are up to date and satisfactory.

Because the employer's statutory obligations in the labour relations context tend to be to employees rather than to independent contractors, it is important to identify people who may be operating as contractors but who could have claims against the employer as employees.

Contractors may be dependent or independent. A dependent contractor is someone who performs work or services under contract with another person on such terms and conditions that he or she is in a position of economic dependence on that person. The typical example of a dependent contractor is someone who owns his own truck but has a contract with one company for whom he provides services. If the truck driver is financially dependent on that company for work and the company sets the rate of pay, even though the driver owns his own truck, a labour board may consider him a dependent contractor who could be part of a union bargaining unit.

Outside the union setting, it is less common to hear references to dependent contractors. But it is very common to have claims as an employee by someone the employer thought was an independent contractor. Areas of possible liability include notice of termination or severance, unpaid tax withholdings, vacation pay and overtime that may not have been paid to someone who is considered a contractor. Often the person who is acting as a contractor does not raise a concern until after the contract is terminated or hours are significantly reduced. That was the situation in the *Delaware Nation v. Logan* case,[3] where a home care worker who had been considered a contractor for 13 years successfully made a claim that she was an employee and entitled to overtime pay and interest in the amount of $192,000 even though Employment Insurance decided that she was a contractor for their purposes. (It is not uncommon for a person to be considered an employee for purposes of one statute and a contractor for purposes of another.)

The courts have developed several tests to determine if someone is an employee or an independent contractor. The fact that a written contract says someone is a contractor will not decide the issue. Just as labour standards tribunals and labour boards look at common control or

[3] 2005 FC 1702, affirmed 2007 FCA 170.

direction to determine who the employer is, control is an important factor for determining whether someone is an employee or an independent contractor.

Using the control test, a court will look at the nature and degree of control exercised over the person. A contractor is typically free to decide how to do things for him or herself. An employee, on the other hand, is more often told by the employer how to do things. That kind of control looks more like an employment relationship. Someone who has to report to a workplace every day at set hours beyond their control, who can be dismissed, and who has the rate of pay set for him or her looks like an employee.

Courts will also look at the "ownership of tools." If a person uses tools (e.g., computer), space, supplies and equipment owned by someone else, that indicates an employment relationship. The less choice the person has, the more he or she looks like an employee. The more investment the person has in his or her own tools or equipment, the more the person looks like a contractor.

This is related to the factor of chance of profit or risk of loss. A contractor is more likely to be able to incur a profit or suffer a loss but an employee is not. Generally, the greater the degree to which the employer retains direction and control, the greater the likelihood of employment.

Another test is the organizational or integration test: is the work a person performs integral to the operation? The more integrated the work is with the operation or business, the more likely it is that the relationship is one of employment. Including a person in work-related social functions or staff meetings can be an indication of integration.

The longer and more continuous the relationship, the more likely it is to be employment. Contractors are more likely to be hired to do a specific task and are generally able to provide similar services to other parties and to hire someone else to do the work that they have contracted to do. A court or tribunal will not consider any one test alone but will look at all of the factors that indicate whether someone is an employee or contractor and decide on that basis.

In the context of the factors of integration and control, the court will look at things like who is responsible for discipline and dismissal of employees, who decides staff promotions, approves leaves of absence or changes in working conditions, who is registered as the employer for workers compensation purposes, and who provides any benefit or pension plans. The statutory context will also be considered. For example, if authority to discipline or dismiss employees is given to a Community Education Authority by the First Nations Education Law, that will be an indication that the CEA exercises control over the employees.

4. Liability on Transfer of an Undertaking

The two key themes behind the points emphasized here in relation to possible liability are notice requirements for employees and information gathering in order to identify and minimize liability to the extent possible. Many of the items on the Checklist in Part Two are included for the purpose of assessing liability and figuring out how best to deal with any transfer of employment.

4.1 Union Successorship

Both the BC *Labour Relations Code* and the *Canada Labour Code* have provisions that deal with successorship in a unionized workplace. Generally, the union certification goes with the business or undertaking and binds the new employer. That includes any bargaining rights and collective agreements. Additional requirements to provide notice and to consult with the union may also apply.

In cases where an undertaking merges with an existing undertaking and the new employer is already bound by a certification and a collective agreement with another union, the Labour Board may have to decide whether it is appropriate to combine the two bargaining units into one. Successor employer status applies when undertakings operated under federal labour jurisdiction are sold or transferred in such a way that they come under provincial labour jurisdiction. The new employer will normally be bound by the existing collective agreement.

4.2 Continuing Employment

Even in a non-union workplace, the new employer takes on many if not all of the obligations of the previous employer. That is partly the result of case law and partly the result of provisions in employment standards legislation, both the BC *Employment Standards Act* and the *Canada Labour Code*.

Section 97 of the *Employment Standards Act* provides:

> **97.** If all or part of a business or a substantial part of the entire assets of a business is disposed of, the employment of an employee of the business is deemed, for the purposes of this Act, to be continuous and uninterrupted by the disposition.

Secion 189(1) of the *Canada Labour Code* is similar. It provides:

> **189.** (1) Where any particular federal work, undertaking or business, or part thereof, in or in connection with the operation of which an employee is employed is, by sale, lease, merger or otherwise, transferred from one employer to another employer, the employment of the employee by the two employers before and after the transfer of the work, undertaking or business, or part thereof, shall, for the purposes of this Division, be deemed to be continuous with one employer, notwithstanding the transfer.

These provisions have the effect of making a new employer liable for all of the obligations of the former employer, including vacation pay, overtime pay, holidays, and length of service.

If terms and conditions of employment are going to be changed, you should seek legal advice about the implications of any changes. While a transfer of jurisdiction may be an opportunity to clarify areas that need attention (e.g., ensuring no outstanding claims for overtime), changes that are not well understood by employees or that are perceived as trying to make changes in favour of the employer may not be well received. Keep employee morale in mind.

It is imperative that each Participating First Nation seek its own legal advice about how best to handle any transfer of employment to a new employer. **Key questions include whether to terminate employment with the old employer and offer employment with the new employer, how much notice to give, or whether to continue employment without a termination.** Even if employment is continued without a termination, it is strongly recommended that you obtain legal advice about the wording and timing of any notices to employees.

Both from a legal standpoint and from the perspective of employee morale, the simplest way to transfer employment from the existing employer to a new employer is for the new employer to take on all employees on the same terms and conditions of employment, including recognition of all previous service, vacation entitlement, and so forth (i.e., all employment-related liabilities). The purpose of the items listed in the checklist is to help schools identify the extent of those liabilities.

If instead of the new employer carrying on with employees as before, the objective is to treat all employees as if they are brand new, with no recognition of previous service or entitlements for vacation pay, length of service and so forth, then very clear written notice must be given to employees. The length of notice required will be different for each employee. In addition, two types of notice must be taken into account: statutory and common law. The statutory notice is determined by the *Employment Standards Act* or the *Canada Labour Code*. Individual notice provisions are based on the individual employee's years of service. There are also group notice provisions of varying lengths, depending on the number of employees being terminated at a particular location.

Note that notice will not be effective for employees on statutory leaves such as maternity or parental leave.

Termination of employment can also trigger obligations to pay things like accrued vacation pay and overtime pay. It is like wiping the slate clean and starting the employment anew – at least for purposes of the statutes.

In order to avoid liability for compensation for length of service under the *Employment Standards Act*, even to employees who are going to accept employment with the new employer, it is very important to provide written notice to employees far enough in advance to cover any applicable group and individual notice requirements. Telling employees that their employment is being terminated could trigger this liability, even if they begin work with the new employer

the next day. The Employment Standards Tribunal has interpreted s. 97 of the *Employment Standards Act* as not applying where the employee's employment has been terminated prior to or at the time of disposition of the business.[4] (The word "business" is not defined. There may be an argument that this provision does not apply to societies that are non-profit.) Section 189(1) of the *Canada Labour Code* has not been interpreted in quite the same way.[5] A transfer of employees is less likely to trigger notice requirements under the *Canada Labour Code*.

An employee who continues employment with the new employer but finds that the terms and conditions of employment have changed substantially may be able to claim constructive dismissal.

Apart from the statutory obligations, however, the courts have said that when a new employer hires employees in the transfer of a business, the terms and conditions of employment are deemed to be the same – including recognition of previous service – unless the employer specifically notifies the employee in writing of any changes.

Depending how any transfer of employees is structured, it may well be prudent for any potential new employer to obtain independent legal advice regarding its obligations.

[4] See, for example, *Re Nanaimo Seniors Village Partnership*, [2007] B.C.E.S.T.D. No. 10 (QL), confirmed by a reconsideration decision in *Re Retirement Concepts Seniors Services Ltd.*, [2007] B.C.E.S.T.D. No. 39 (QL).
[5] See *Conrad v. Imperial Oil* (1999), 173 D.L.R. (4th) 286 (N.S.C.A.), leave to appeal to SCC refused.

5. Overtime

This is an area of the law to watch. In *Macaraeg v. E Care Contact Centers Ltd.*,[6] the BC Court of Appeal overruled a decision of the BC Supreme Court that had allowed an employee's claim for unpaid overtime on the basis that the employee's statutory entitlement to overtime was an implied term of her contract of employment. Generally, statutory entitlements such as overtime and vacation pay have to be enforced through the mechanism set up in the statute (i.e., the Employment Standards Branch in the case of the *Employment Standards Act*, the Labour Program of Human Resources and Social Development Canada in the case of the *Canada Labour Code*, and the relevant human rights tribunal in the case of a claim of discrimination based on human rights legislation). In the *Macaraeg* case, the Court of Appeal made it clear that the statutory mechanism has to be used. The plaintiff has applied for leave to appeal to the Supreme Court of Canada but that application has not yet been decided.

There are two reasons why a change in the law in this area could have a significant impact on employers. First, different time limitations apply to claims depending if they are based on a statute or a contract claim at common law. Under the *Employment Standards Act*, the time limit for claims of unpaid wages (including overtime) is six months after the last day of employment. Under the *Canada Labour Code*, however, there is no limitation period for overtime claims. (See also the discussion of overtime and limitation periods in Part Two, Section 1 of the FNSA Handbook.) Breach of contract claims at common law are generally subject to the six-year limitation period in the BC *Limitation Act*.

The second reason is the growth of class actions in employment law matters. Ms. Macaraeg herself is the representative plaintiff for a class of 100 employees of the defendant. If they get to the Supreme Court of Canada and that court decides that overtime claims do not have to be brought by the statutory mechanism, then this kind of claim will mushroom. The potential exposure is much greater for employers that are subject to federal jurisdiction over labour relations because of the lack of a limitation period in the *Canada Labour Code*.

Claims have been brought in Ontario by Dara Fresco, a CIBC employee, in a $651-million class action lawsuit and by Alison Corless, a former employee of accounting firm KPMG LLP, in a $20-million class action lawsuit. Before a claim can become a "class action", it has to be certified by the court. On August 8, 2008, the Corless action was certified as a class action.[7] At the same time it certified the class action, the court also approved a settlement of the action. KPMG had considered the possible overtime claims of over 11,000 employees covering a period from 2000 to 2007. A total of 1,192 employees were found to be entitled to overtime in the amount of approximately $3.6 million. The Corless action dealt with claims across Canada based on different employment standards legislation. KPMG decided to waive any limitation period defences it might have. KPMG apparently also decided not to make any argument about the requirement to use the statutory mechanism to collect overtime. So far, the Fresco action against CIBC has not been certified.

[6] 2008 BCCA 182.
[7] [2008] O.J. No. 3092 (QL) (Ont. S.C.J.).

Part Two: Checklist

Item	Description	Comments
1.0	**Identify the current and future employers**	
1.1	Who pays the payroll?	
1.2	Who provides benefit plans?	
1.3	Who exercises control over employees?	
1.4	Who directs employees?	
1.5	Who hires/fires/disciplines employees?	
1.6	Who is the current employer?	
1.7	Will there be a new employer? If so, whom?	
1.8	Will there be any areas of common control or direction?	
1.9	Is there a possibility of more than one entity being treated as a single employer?	
2.0	**Identify the employees**	
2.1	Who are the employees? List all: (a) full time (b) part time (c) casual (d) probationary (e) temporary (f) employees on leave (g) fixed term	

2.2	For each employee, list: (a) hire date (b) salary/wage rate (c) benefit entitlement (d) vacation entitlement (e) position (f) length of service (g) terms and conditions of employment – e.g., any promises of bonuses/raises, how salaries/wages are reviewed/increased, etc. (h) for teachers, ensure certification requirements met (i) for employees requiring them, ensure criminal record checks up to date and satisfactory (j) for employees on leave, indicate nature of leave, date leave started, anticipated return date and any other pertinent detail	
2.3	Obtain and review copies of all contracts of employment and any personnel policies, including health and safety policies	
2.4	Determine whether any agreements to provide additional severance pay or separation allowance beyond what's in contracts and/or personnel policies	
2.5	Determine whether any agreements giving employees severance entitlement for change of control (more common in corporate setting)	
2.6	Determine whether personnel files are current and accurate (e.g., records required to be kept under *Canada Labour Code* are included)	
2.7	Is there a union?	
2.8	If there is a union, obtain copies of any union certification and collective agreements	
2.9	If personal information about employees is being	

	disclosed to anyone other than the employer (e.g., to the CEA or another potential employer), obtain consent from employees to authorize that disclosure	
2.10	Determine whether termination of employment and offers of employment from new employer required	
2.11	For each employee, calculate amounts of individual notice and, if applicable, group notice required under *Canada Labour Code* and *Employment Standards Act*	
2.12	Determine employees to whom offers of employment will be made	
2.13	If any employees are not continuing employment with the new employer, seek legal advice about required contractual (common law) notice required as well as statutory obligations	
2.14	Draft letters to employees notifying them of transfer and have letters reviewed by legal counsel well in advance of transfer – consider having employees confirm that there are no outstanding claims for overtime as of date of transfer	
3.0	**Identify Contractors and Volunteers**	
3.1	List all contractors	
3.2	For each contractor, obtain copies of written contracts and identify key terms of contracts (whether verbal or written)	
3.3	Assess whether contractors are truly contractors or employees	
3.4	If any contractors look more like employees, assess possible liability for overtime, vacation pay, criminal record check obligations, etc.	
3.5	Consider whether to modify to employment relationship	

3.6	List volunteers and what their roles are	
3.7	Consider whether privacy or criminal record check obligations in relation to volunteers	
4.0	**Benefit and Pension Plans**	
4.1	Identify any benefit and pension plans	
4.2	Who is the insurer or benefit provider?	
4.3	Obtain copies of all benefit and pension plans	
4.4	If there will be a new employer, have plans reviewed to determine ability of new employer to assume obligations under the plans and to continue coverage	
4.5	If pension plan, seek advice regarding effects of pension legislation and possibility of any employee surplus	
4.6	If new employer, will there be obligations to former employees under any of the plans (e.g., pension benefits to already retired employees not listed above)?	
4.7	Identify any former employees entitled to benefits or pension and nature of entitlement	
4.8	Determine obligations of employer under each plan (e.g., benefit premium payment or contribution matching)	
4.9	Determine whether funding and payment obligations being met under plans	
4.10	Identify any other employee benefits such as employer-provided vehicles, training allowances, housing, educational assistance	

5.0	**Searches**	
5.1	In a typical sale or transfer of a business, the searches listed here would be done by the purchaser of the business to make sure the purchaser as the new employer knows what liabilities it is assuming. Obtain any authorizations required to conduct the searches.	
5.2	Workers Compensation Board – check for outstanding claims and for unpaid assessments	
5.3	Employment Standards Branch – check for outstanding lien claims by the Director of Employment Standards and any outstanding claims by employees	
5.4	BC Human Rights Commission and BC Human Rights Tribunal – check for outstanding claims	
5.5	Canadian Human Rights Commission and Canadian Human Rights Tribunal – check for outstanding claims	
5.6	Federal and provincial Privacy Commissioners – check for outstanding claims	
5.7	BC courts and Federal Court – check for outstanding claims	
5.8	Labour Canada – check for any union certifications, collective agreements, health and safety claims or complaints, any claims relating to labour standards or unjust dismissal	
5.9	BC Labour Relations Board – check for any union certifications, collective agreements, outstanding claims	
5.10	Ensure all statutory withholdings for income tax, EI, CPP are paid	
5.11	Ensure all benefit and pension plan contributions required by employer are paid and plans are in good standing	
5.12	Determine whether any other possible or pending	

	claims, actions orders or judgments	
5.13	Assess adequacy of insurance coverage	
6.0	**Other Obligations**	
6.1	Review/seek advice on effect of First Nations Education Law and any funding, jurisdiction or other agreements	

Part Three: Summary of Updates to FNSA Handbook

1. Human Rights

The *Canadian Human Rights Act* was amended to remove s. 67, which provided: "Nothing in this Act affects any provision of the *Indian Act* or any provision made under or pursuant to that Act." New sections were added to the Act to ensure that the removal of s. 67 will not abrogate or derogate from the protection for existing Aboriginal or treaty rights in s. 35 of the *Constitution Act, 1982* and to ensure that, in a complaint against a First Nation government, the Act will be interpreted and applied in a manner that gives due regard to First Nations legal traditions and customary laws to the extent that they are consistent with the principle of gender equality.

The definition of "age" in the BC *Human Rights Code* was changed to mean an age of 19 years or more, meaning it will be harder to justify mandatory retirement policies for employers subject to provincial labour jurisdiction.

2. Criminal Record Checks

Effective January 1, 2008, the definitions of "conviction", "relevant offence" and "work with children" in the *Criminal Records Review Act* (BC) were amended.[8] Someone who works with children during the course of an education program is now covered by the legislation, and additional offences have been specified. Provisions have also been added to the Act to deal with registered students working with children. Employees are required to provide a criminal record check authorization before the date set out in the new *Criminal Record Check Authorizations Regulation*[9] and then at least once every five years after that. For employees employed by employers who, on January 1, 2008, employed fewer than 6 employees, the date is December 31, 2008. For employees employed by employers who, on January 1, 2008, employed more than 5 but fewer than 100 employees, the date is December 31, 2009.

For further information regarding criminal record checks, see Part One, Section 3.12 of the FNSA Handbook.

3. Health and Safety

A new section dealing with workplace violence has been added to the Canadian *Occupational Health and Safety Regulations*.[10] Among other things, employers are required to have a workplace violence prevention policy, to develop in writing and implement emergency notification procedures to seek assistance where required in response to workplace violence, and to provide training to employees who may be affected by workplace violence.

[8] *Public Safety Statutes Amendment Act, 2007*, S.B.C. 2007, c. 28.
[9] B.C. Reg. 386/2007.
[10] SOR/2008-148.

The BC *Occupational Health and Safety Regulation* has new provisions dealing with workers working alone or in isolation.[11] The employer has to identify hazards to such an employee and develop and implement a written procedure for checking the well-being of a worker assigned to work alone or in isolation.

The BC *Occupational Health and Safety Regulation* has also been amended to require additional safety training for young (meaning under 25 years of age) or new workers.[12]

4. Labour Standards

4.1 Electronic Pay Statements

As a result of a regulation under the *Personal Information Protection and Electronic Documents Act* (Canada),[13] federally-regulated employers can now issue electronic pay statements to meet their obligations under s. 254(1) of the *Canada Labour Code*. In order to provide the pay statement electronically, it has to meet two conditions. First, it must be provided to the employee by making it available only to the employee through an electronic source, such as a web site, that is accessible only to the employee and whose location is made known to the employee. Second, for a period of at least three years from the day on which the document is first provided to the employee, it must be readable and printable on a computer and printer to which the employer shall provide the employee with private access.

4.2 Leave for Reserve Forces

Both the *Canada Labour Code* and the *Employment Standards Act* have been amended to provide for leaves of absence for members of the reserve forces. In the *Canada Labour Code*, the new sections are 247.5-247.97, and the *Employment Standards Act* has a new s. 52.2. Employees who are deployed to a Canadian Forces operation are now treated in a similar way to an employee on maternity or parental leave.

[11] B.C. Reg. 318/2007.
[12] B.C. Reg. 105/2007.
[13] SOR/2008-115.