



BRITISH COLUMBIA

Ministry of Finance

Property Transfer Tax Inquiries
Victoria: 250 387-0604
Vancouver: 604 660-2421
Toll-free: 1 800 663-7867 and request a transfer to 387-0604
gov.bc.ca/propertytaxes

SPECIAL PROPERTY TRANSFER TAX RETURN

under the Property Transfer Tax Act
Please use this return when you are claiming an exemption from tax.

DATE
TAX PAID (to equal F6 or G2)

- Please read the Instruction Guide for Completion of General, Special and Electronic Property Transfer Tax Returns for assistance in completing this return.
Send your completed forms (originals only) to the appropriate Land Title and Survey Authority of British Columbia office. For contact information, see www.ltsa.ca/contact
The information provided on this form may be shared for the purposes of administering the Home Owner Grant Act and the Land Tax Deferment Act.
If you need more space to complete the form, please attach additional details.

Freedom of Information and Protection of Privacy Act (FOIPPA)
The personal information on this form is collected for the purpose of administering the Property Transfer Tax Act under the authority of section 26(a) of the FOIPPA. Questions about the collection or use of this information can be directed to the Director, Property Transfer Tax, PO Box 9427 Stn Prov Govt, Victoria BC V8W 9V1 (telephone: Victoria at 250 387-0604 or toll-free at 1 800 663-7867 and ask to be re-directed).

A. PURCHASER / TRANSFEREE:
If insufficient space, check () and attach details
PURCHASER 1 - SURNAME FIRST NAME INITIAL
PURCHASER 2 - SURNAME FIRST NAME INITIAL
ADDRESS (include street or PO box number, city and province)
POSTAL CODE

B. CONTACT NAME AND MAILING ADDRESS (if different than A above):
CONTACT NAME TELEPHONE NUMBER
ADDRESS (include street or PO box number, city and province)
POSTAL CODE

C. VENDOR / TRANSFEROR:
If insufficient space, check () and attach details
SURNAME FIRST NAME INITIAL
SURNAME FIRST NAME INITIAL

D. DESCRIPTION OF PROPERTY AND TRANSFER
1. Effective date Date of interim agreement or contract
2. Transfer of 1 VACANT LAND 2 LAND WITH IMPROVEMENTS (buildings or structures)
3. Property type 1 RESIDENTIAL 2 RECREATIONAL 3 COMMERCIAL 4 FARM
4. Transaction type 1 AGREEMENT FOR SALE 2 LIFE ESTATE 3 FORECLOSURE 4 LEASE *
5 FEE SIMPLE 6 COURT ORDER 7 QUIT CLAIM 8 LEASE MODIFICATION AGREEMENT *
9 AMALGAMATION 0 PREPAID LEASE *
*Indicate term in years, including any renewals:
5. Parcel Identifier Number 6. Legal description of property
8. Civic address of property Municipality
9. What percentage interest in this property is being transferred in this transaction? %

E. TERMS:
1. Cash \$ E1
2. Financing \$ E2
5. Other consideration paid or property taken in trade (provide details) \$ E5
6. Gross purchase price (total of E1, E2 and E5) \$ E6
7. Name and branch number of lender

F. PROPERTY TRANSFER TAX CALCULATION - (if claiming exemption code 05, 40, 41 or 42, where the size of the property is greater than 0.5 hectares, or the improvements are not entirely classified as residential, please complete Section J).
1. Fair market value of interest in property transferring \$ F1
2. Exemption code If exemption code 22, please provide charitable registration number \$ F2
3. Taxable amount (F1 less F2) \$ F3
6. Property transfer tax payable (tax at 1% of the first \$200,000 and 2% on the remainder) \$ F6

G. TRANSITIONAL TAX CALCULATION: (complete only if claiming exemption code 03 or 04)

1. Fair market value of property or interest in property (from line F1) \$ _____ G1
 2. **Transitional tax payable** [1/10 of 1% of fair market value (G1)] \$ _____ G2

H. ALLOCATION OF GROSS PURCHASE PRICE (NON-RESIDENTIAL PROPERTIES ONLY):

1. Real property (land and buildings) \$ _____ H1
 2. Chattels \$ _____ H2
 3. Fixtures \$ _____ H3
 4. Goodwill, quotas and other intangibles \$ _____ H4
 5. Other – describe _____ \$ _____ H5
 6. **Gross purchase price** (total H1 to H5; must equal E6) \$ _____ H6

Note: H1 and H3 are subject to property transfer tax unless provincial sales tax has been paid under the *Provincial Sales Tax Act*.
 Property transfer tax may or may not apply to H4 and H5.

I. ADDITIONAL INFORMATION (if you need more space, please attach additional details):

1. a. If claiming exemption code 05, 06, 07, 18, 41 or 42:

Describe the relationship between the transferor and transferee (if common-law spouses, please indicate for how long).

Note: To be common-law spouses, you must be currently living together and have lived together in a marriage-like relationship for a continuous period of at least two years.

b. If claiming exemption code 05, 40, 41 or 42:

Is the property larger than 0.5 hectares (1.24 acres)? YES NO If **YES**, please state size: (specify hectares or acres) _____

c. If claiming exemption code 05, 41 or 42:

Please indicate who resides on the property being transferred _____

The length of time immediately before this transfer that the principal residence was occupied by that individual _____ YEARS _____ MONTHS

Note: To be eligible for exemption code 05, either the transferor or the transferee must have occupied the property as their principal residence for a continuous period of at least six months immediately prior to the transfer.

d. If claiming exemption code 40:

Please indicate who resided on the property being transferred immediately prior to the death of the deceased _____

e. If claiming exemption code 40:

Describe the relationship between the transferee and the deceased _____

f. If claiming exemption code 05, 06, 07, 15, 18, 41 or 42:

On the date of registration, are you a Canadian citizen(s) or a permanent resident(s), as defined in the *Immigration and Refugee Protection Act* (Canada)?

Purchaser 1 YES NO If **YES**, please provide your social insurance number _____

Purchaser 2 YES NO If **YES**, please provide your social insurance number _____

3. If the gross purchase price (E6) differs from the fair market value (F1 or G1), indicate the reason for the difference

1 CONVEYANCE ONLY 2 RELATED PARTY 3 SPECIAL INTEREST 4 DISTRESS SALE 5 FORECLOSURE
 6 SALE OF PART INTEREST 7 TRANSFER OTHER _____

4. If the terms of this transaction include property lease or trade (E5), identify the property by providing

LEGAL DESCRIPTION _____

PARCEL IDENTIFIER _____

ADDRESS (include street or PO box number, city, province and postal code) _____

J. PROPORTIONAL PRINCIPAL RESIDENCE EXEMPTION CALCULATION:

If claiming exemption code 05, 40, 41 or 42, where the property is larger than 0.5 hectares (1.24 acres), or the improvements are not entirely residential, please complete this section.

1. Value of improvements \$ _____ J1
 2. Value of land \$ _____ J2
 3. Fair market value of property \$ _____ J3
 4. Size of property in hectares _____ J4
 - to convert square feet to hectares, multiply by 0.0000093
 - to convert acres to hectares, divide by 2.471
 5. If property is larger than 0.5 hectares, then perform the following proportional land exemption calculation
 \$ _____ (from J2) ÷ _____ (from J4) X 0.5 = _____ (to J7) J5
 6. Value of residential improvement \$ _____ J6
 7. Land value portion eligible (from J5) \$ _____ J7
 8. Amount exempt from tax (J6 plus J7) \$ _____ J8
 9. Percentage of ownership transferred _____ % J9
 10. **Partial exemption** (J9 % of J8) \$ _____ (to F2) J10

IMPORTANT – This portion of the return must be signed by the purchaser(s)/transferee(s).

I certify that the information given in this return is complete and correct in all respects.

SIGNATURE X	TELEPHONE NUMBER	TELEPHONE NUMBER (DAYTIME)	DATE SIGNED YYYY MM DD
SIGNATURE X	TELEPHONE NUMBER	TELEPHONE NUMBER (DAYTIME)	DATE SIGNED YYYY MM DD

Consent – I consent that the information provided on this return may be verified by accessing relevant records held by the Insurance Corporation of British Columbia, the Home Owner Grant Office, BC Hydro, the Land Title and Survey Authority of British Columbia (LTSA), BC Assessment and other sources as required. Updated property information is provided to the LTSA, BC Assessment and Canada Revenue Agency.