

# ADDITIONAL PROPERTY TRANSFER TAX APPLICATION FOR REFUND

under the Property Transfer Tax Act

## INSTRUCTIONS

- Find out if you qualify for a refund of the additional property transfer tax on our [website](#).
- Print, sign and scan the form (along with any attachments) and send electronically using our [online service](#) or email it to [ATTENQ@gov.bc.ca](mailto:ATTENQ@gov.bc.ca).
- If you need more space to complete the form, attach additional pages.
- All transactions will be audited.

**Tax rate:** The current tax rate is 20%.

If the property transfer was registered on or before February 20, 2018 the tax rate was 15%.

**Privacy Statement** – The personal information on this form is collected for the purposes of the administration or enforcement of the Property Transfer Tax Act under the authority of section 26(a) of the Freedom of Information and Protection of Privacy Act. Information provided may be verified by accessing relevant records available to the administrator. The information collected may be used or disclosed for purposes of other provincial acts that provide for the imposition and collection of a tax. It may also be disclosed to other federal or provincial public bodies to the extent authorized by law. 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 236-478-1593 or toll free at 1-888-841-0090).

**PART A – PURCHASER / TRANSFEREE – List all purchasers acquiring an interest in the property with this transaction**

Number of purchasers that acquired an interest in the property with this transaction _____	DATE OF REGISTRATION YYYY / MM / DD	PARCEL IDENTIFIER (PID) OR TITLE NUMBER
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ADDRESS OF PROPERTY PURCHASED (include street, city and province)	POSTAL / ZIP CODE
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<b>PURCHASER 1 – Check (✓) one:</b> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Other <input type="checkbox"/>	Percentage interest acquired _____ %
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LAST NAME / LEGAL CORPORATION NAME	GIVEN NAME(S)	DATE OF BIRTH YYYY / MM / DD	SOCIAL INSURANCE NUMBER OR BUSINESS NUMBER
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MAILING ADDRESS (include street or PO box, city, province/state/territory and country)	POSTAL / ZIP CODE
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COUNTRY OF CITIZENSHIP	Since the date of registration with the Land Title Office, you became a:	Canadian Citizen <input type="checkbox"/>	Permanent Resident <input type="checkbox"/>
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Were you a BC Provincial Nominee at the time of registration? YES <input type="checkbox"/> NO <input type="checkbox"/>	EFFECTIVE DATE YYYY / MM / DD	Are you applying for a refund of the additional property transfer tax as general partner or bare trustee of a limited partnership? YES <input type="checkbox"/> NO <input type="checkbox"/>
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 See [Part C](#) for Supporting Documents

<b>PURCHASER 2 – Check (✓) one:</b> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Other <input type="checkbox"/>	Percentage interest acquired _____ %
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LAST NAME / LEGAL CORPORATION NAME	GIVEN NAME(S)	DATE OF BIRTH YYYY / MM / DD	SOCIAL INSURANCE NUMBER OR BUSINESS NUMBER
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MAILING ADDRESS (include street or PO box, city, province/state/territory and country)	POSTAL / ZIP CODE
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COUNTRY OF CITIZENSHIP	Since the date of registration with the Land Title Office, you became a:	Canadian Citizen <input type="checkbox"/>	Permanent Resident <input type="checkbox"/>
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Were you a BC Provincial Nominee at the time of registration? YES <input type="checkbox"/> NO <input type="checkbox"/>	EFFECTIVE DATE YYYY / MM / DD	Are you applying for a refund of the additional property transfer tax as general partner or bare trustee of a limited partnership? YES <input type="checkbox"/> NO <input type="checkbox"/>
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 See [Part C](#) for Supporting Documents

**PART B – REFUND INFORMATION**

Complete the table below for each purchaser/transferee **that qualifies for a refund**. If a purchaser/transferee does not qualify, leave the row blank. Attach additional pages if more space is required.

	PERCENTAGE OF OWNERSHIP TRANSFERRED <b>A</b>	TAXABLE RESIDENCE VALUE <b>B</b>	ADDITIONAL PROPERTY TRANSFER TAX PAID <b>A x B x TAX RATE = C</b>
PURCHASER 1	%	\$	\$
PURCHASER 2	%	\$	\$
<b>TOTAL ADDITIONAL PROPERTY TRANSFER TAX REFUND (Sum of Column C)</b>			\$ _____

**PART C – SUPPORTING DOCUMENTS**

- Copy of proof of Canadian citizenship or permanent residency (if applicable)
- Copy of BC Provincial Certificate of Nomination (if applicable)
- Copy of limited partnership agreement and/or trust agreement (if applicable)

**PART D – CERTIFICATION**

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

**I certify and declare that the information given in this application is complete and correct in all respects. I acknowledge that the penalties for tax avoidance or providing false information are the amount of unpaid tax, plus interest and a fine and/or up to two years imprisonment.**

PURCHASER 1 – SIGNATURE	FULL LEGAL NAME	TELEPHONE NUMBER (DAYTIME)
<b>X</b>		
EMAIL ADDRESS		DATE SIGNED YYYY / MM / DD
PURCHASER 2 – SIGNATURE	FULL LEGAL NAME	DATE SIGNED YYYY / MM / DD
<b>X</b>		
EMAIL ADDRESS		TELEPHONE NUMBER (DAYTIME)