

**INSTRUCTIONS**

- See the [Guide to the First Time Home Buyers' Program](#) to find out if you qualify for the exemption.
- Complete this form to apply for a refund after the one-year anniversary and within 18 months from the date you registered the property at the Land Title Office.
- Print, sign and scan the form (along with any attachments) and send electronically using our [online service](#) or email it to [PTTENQ@gov.bc.ca](mailto:PTTENQ@gov.bc.ca)
- If you need more space to complete the form, attach additional pages.
- The information provided on this form may be shared for the purposes of administering the *Property Transfer Tax Act* and the *Land Tax Deferment Act*.

**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 250 387-0555 or toll-free at 1 888 355-2700).

REGISTRATION DATE
PARCEL IDENTIFIER NUMBER (PID)
CERTIFICATE OF TITLE NUMBER
TAX PAID

**PART A – PURCHASER / TRANSFEREE**

Number of purchasers acquiring an interest in the property with this transaction \_\_\_\_\_

 If you require more space and have attached pages, check (✓) here 

PURCHASER 1 — LAST NAME	GIVEN NAME(S)	DATE OF BIRTH YYYY / MM / DD
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SOCIAL INSURANCE NUMBER	Are you a first time home buyer and applying for the exemption? YES <input type="checkbox"/> NO <input type="checkbox"/>	If <b>YES</b> , percentage interest being acquired _____ %
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PREVIOUS ADDRESS FOR THE LAST TWO YEARS (include street or PO box, city, province/state/territory and country)	POSTAL/ZIP CODE
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PURCHASER 2 — LAST NAME	GIVEN NAME(S)	DATE OF BIRTH YYYY / MM / DD
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SOCIAL INSURANCE NUMBER	Are you a first time home buyer and applying for the exemption? YES <input type="checkbox"/> NO <input type="checkbox"/>	If <b>YES</b> , percentage interest being acquired _____ %
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PREVIOUS ADDRESS FOR THE LAST TWO YEARS (include street or PO box, city, province/state/territory and country)	POSTAL/ZIP CODE
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ADDRESS OF PROPERTY PURCHASED (include street, city, and province)	POSTAL /ZIP CODE
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**PART B – PROPERTY TRANSFER TAX CALCULATION**

1. Fair market value of property	\$ _____	B1
1a. Fair market value of the interest being acquired in this transaction	\$ _____	B1a
2. Tax at 1% of the first \$200,000 reported on Line B1a and 2% on the remainder	\$ _____	B2
3. If the size of the entire property is equal to or <b>less than 0.5 hectares</b> , and all of the improvements are residential, the percentage interest in the property being acquired by eligible first time home buyers claiming the exemption _____ % X B2 \$ _____ = \$ _____		B3
4. If the size of the entire property is <b>larger than 0.5 hectares</b> , or if some of the improvements are not residential, <b>complete Part D</b> below		
Principal residence value (from D10) \$ _____ X B2 \$ _____ = \$ _____		B4
Fair market value (from B1a) \$ _____		
5. If the fair market value of the entire property is greater than the qualifying value (QV) but less than the QV + \$25,000 (see the <a href="#">Guide to the First Time Home Buyers' Program</a> )		
B3 or B4 \$ _____ X $\frac{(QV + 25,000 - B1)}{25,000}$ = \$ _____		B5
6. <b>Property transfer tax payable</b> (use one of the following four calculations, as applicable): (B2 minus B3), or (B2 minus B4), or (B2 minus B5) or (if entries in both B4 and B5, then B2 minus B5)	\$ _____	B6

**PART C – ADDITIONAL INFORMATION**

1. Is the property larger than 0.5 hectares (1.24 acres)? YES  NO  If **YES**, indicate size (specify hectares or acres): \_\_\_\_\_
2. Is there more than one improvement on the property (for example, 2 houses, or house and mobile home etc.)? YES  NO  If **YES**, how many? \_\_\_\_\_
3. a. Do the improvements contain a commercial portion? YES  NO   
 b. If you answered **YES** to 4a, will it continue to be used as commercial? YES  NO  UNKNOWN
4. If you have not continuously resided in BC for at least one year immediately prior to the registration date, list any two years that you filed income tax returns as a BC resident during the six years before the date of registration.  
 Purchaser 1 \_\_\_\_\_ Purchaser 2 \_\_\_\_\_

**PART D – PROPORTIONAL PRINCIPAL RESIDENCE CALCULATION**

Complete this section if the property is larger than 0.5 hectares (1.24 acres) or the improvements are not entirely residential.

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|---|--|
| 1. Value of improvements \$ _____ D1  | 6. Value of residential improvement \$ _____ D6  |
| 2. Value of land \$ _____ D2  | 7. Land value portion eligible (from D5) \$ _____ D7   |
| 3. Fair market value of property (D1 plus D2 to equal B1) \$ _____ D3   | 8. Value of home and land (D6 plus D7) \$ _____ D8   |
| 4. Size of property in hectares _____ D4<br>- to convert square feet to hectares, multiply by 0.0000093<br>- to convert acres to hectares, divide by 2.471  | 9. Total percentage ownership being transferred to first time home buyers claiming tax exemption _____% D9 |
| 5. If property is larger than 0.5 hectares, then perform the following proportional land exemption calculation<br>\$ _____ ÷ _____ X 0.5 = _____ D5<br><small>(from D2) (from D4) (to D7)</small> | 10. <b>Principal residence value (D9 % of D8)</b> \$ _____ D10<br><small>(to B4)</small>                   |

**DECLARATION** – Complete this section **only** if you are applying for the first time home buyers' exemption. Before completing, make sure you read and understand the qualifications for the exemption and the first year requirements, as explained in the [Guide to the First Time Home Buyers' Program](#).

**Penalty for False Declaration** – if you make a false declaration, you will be charged an amount equal to **double** the tax (the tax you owe plus a penalty equal to the exemption you claimed).

	Purchaser 1	Purchaser 2
1. Have you owned an interest in a principal residence (where you lived) anywhere in the world at any time?	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
2. Have you ever received a BC first time home buyers' exemption or refund?	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
3. On the date of registration, are you a Canadian citizen or a permanent resident as defined in the <i>Immigration and Refugee Protection Act</i> (Canada)?	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
4. Have you continuously resided in BC for at least one year immediately prior to the registration date OR filed two income tax returns as a BC resident during the six years before the date of registration?	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO

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

**CONSENT** – I consent that the information provided may be verified by accessing relevant records held by the Home Owner Grant Office, the Land Title and Survey Authority of British Columbia (LTSA), BC Assessment (BCA), the ministry responsible for the BC Provincial Nominee Program and other sources as required. Updated property information is provided to the LTSA, BCA and Canada Revenue Agency.