

# ADDITIONAL PROPERTY TRANSFER TAX RETURN

 under the *Property Transfer Tax Act*

## INSTRUCTIONS

- Complete this form if you are a foreign entity registering a transfer of residential property located within the **specified areas of BC**.
- If you need more space to complete the form, attach additional pages.
- Print, sign and scan this form (along with any attachments) and file electronically with your *Property Transfer Tax Return* or email it to [ATTENQ@gov.bc.ca](mailto:ATTENQ@gov.bc.ca) the same day the transfer is registered at the Land Title Office.
- You must pay the additional tax and your property transfer tax when you register the property transfer with the Land Title Office.
- All transactions will be audited.
- For more information about the additional property transfer tax, visit our [website](#).

**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).

FOR OFFICE USE
REGISTRATION DATE
PROPERTY TAX RETURN NUMBER

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

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

As transferee, are you holding this property in a trust for others? YES  NO  If **YES**, attach the trust or any other relevant documents

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

<b>PURCHASER 1 – Check (✓) one:</b> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Other <input type="checkbox"/>		Percentage interest acquired _____ %
LAST NAME / LEGAL CORPORATION NAME		GIVEN NAME(S)
DATE OF BIRTH YYYY / MM / DD		
MAILING ADDRESS (include street or PO box, city, province/state/territory and country)		POSTAL / ZIP CODE
COUNTRY OF CITIZENSHIP	Are you a BC Provincial Nominee? YES <input type="checkbox"/> NO <input type="checkbox"/>	If <b>YES</b> , attach a copy of your confirmation documentation

<b>PURCHASER 2 – Check (✓) one:</b> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Other <input type="checkbox"/>		Percentage interest acquired _____ %
LAST NAME / LEGAL CORPORATION NAME		GIVEN NAME(S)
DATE OF BIRTH YYYY / MM / DD		
MAILING ADDRESS (include street or PO box, city, province/state/territory and country)		POSTAL CODE / ZIP CODE
COUNTRY OF CITIZENSHIP	Are you a BC Provincial Nominee? YES <input type="checkbox"/> NO <input type="checkbox"/>	If <b>YES</b> , attach a copy of your confirmation documentation

## PART B – CONTACT NAME AND MAILING ADDRESS (if different than above)

LAST NAME	GIVEN NAME(S)	TELEPHONE NUMBER
MAILING ADDRESS (include street or PO box, city, province/state/territory and country)		POSTAL / ZIP CODE

## PART C – VENDOR / TRANSFEROR

LAST NAME / LEGAL CORPORATION NAME	GIVEN NAME(S)
LAST NAME / LEGAL CORPORATION NAME	GIVEN NAME(S)

**PART D – DESCRIPTION OF PROPERTY AND TRANSFER**

1. DATE OF REGISTRATION WITH LAND TITLE OFFICE YYYY / MM / DD	2. TRANSFER TO	
3. PROPERTY TYPE	4. TRANSACTION TYPE	5. PARCEL IDENTIFIER NUMBER (PID)
6. LEGAL DESCRIPTION	7. CIVIC ADDRESS OF PROPERTY (include municipality)	

**PART E – ADDITIONAL PROPERTY TRANSFER TAX CALCULATION**

Complete this section to determine the total additional tax payable. If the property is entirely classed as residential, complete E3, E8 to E10. For all other properties, complete as applicable.

1. Total value of all improvements \$ _____ E1	6. Value of residential improvement \$ _____ E6
2. Total value of land \$ _____ E2	7. Value of residential land \$ _____ E7 (from E5a or E5b)
3. Fair market value of property \$ _____ E3	8. Taxable amount (from E3, or E6 plus E7, if applicable) \$ _____ E8
4. Size of property in hectares _____ E4 – to convert square feet to hectares, multiply by 0.0000093 – to convert acres to hectares, divide by 2.471	9. Total percentage of ownership transferred _____ % E9
5a. If classified as mixed residential land, other than farm, enter the residential land value only, or \$ _____ (to E7) E5a	<b>10. Total taxable residence value</b> \$ _____ E10 (E9 % of E8) (to Column B, E11 & E12)
5b. If classified as farm land and property is larger than 0.5 hectares, then perform the following proportional land calculation	
$\text{\$ } \frac{\text{_____ (from E2)}}{\text{_____ (from E4)}} \times 0.5 = \text{_____ (to E7) E5b}$	

Complete the table below for each purchaser/transferee acquiring an interest in the property. Attach additional pages if more space is required.

	PERCENTAGE OF OWNERSHIP TRANSFERRED <b>A</b>	TAXABLE RESIDENCE VALUE (from Line E10 above) <b>B</b>	ADDITIONAL PROPERTY TRANSFER TAX PAYABLE <b>A x B x 20% = C</b>
11. PURCHASER 1	%	\$	\$
12. PURCHASER 2	%	\$	\$

13. TOTAL ADDITIONAL PROPERTY TRANSFER TAX PAYABLE (Sum of Column C) \$ \_\_\_\_\_ E13  
(to I9 on Property Transfer Tax Return)

**PART F – SUPPORTING DOCUMENTS**

Copy of the trust or partnership agreement (if applicable)       Copy of the BC Provincial Nominee confirmation (if applicable)

**PART G – CERTIFICATION**

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

**I certify and declare that the information given in this return is complete and correct in all respects. I acknowledge that there are penalties for tax avoidance or providing false information. These penalties may include double the tax, 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 on this return 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.