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Transfers to Correct a Conveyance Error

Property Transfer Tax Act

Latest Revision: *The revision bar (|) identifies changes to the previous version of this bulletin dated July 2010. For a summary of the changes, see Latest Revision at the end of this document.*

This bulletin provides specific tax information to help you understand how property transfer tax (PTT) applies when you are correcting an error in a title due to a conveyance error.

For general information on property transfer tax, see [Bulletin PTT 001](#), *Property Transfer Tax*. For information on land title registration, visit the [Land Title and Service Authority](#) of British Columbia (land title office).

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Overview

A conveyance error can be made when you register your title at the land title office. When these errors occur, transfers may be filed at the land title office to correct the title(s). To correct a conveyance error on a title, you must file two transfers:

1. A transfer to change the title back to the immediate previous state of registration (reconveyance)
2. A transfer to change the title as the purchaser(s) had originally intended (correcting conveyance)

Qualifying Conveyance Errors

A **qualifying conveyance error** is an error that is made during the registration of the title at the land title office, and because of the error, the title was not registered as the purchaser(s) intended. Common qualifying conveyance errors include:

- the wrong property was transferred,
- the wrong name was registered,
- one of the two, or more, intended legal parcels of land (parcel identifier numbers) were omitted, or
- the wrong ratio of ownership was registered.

A conveyance error does not include:

- the purchaser or their representative realize there was a better way to transfer the property,
- the purchaser change their mind about having transferred the property and want to rescind the transfer, or
- an error was made by either the purchaser or their representative, and the property was transferred before all requirements for a particular exemption had been met.

Contact the ministry if you are uncertain if the error qualifies as a conveyance error.

How to File the PTT Returns

To correct a qualifying conveyance error, complete the two steps as set out below. However, in some situations a reconveyance (Step 1) is not required. For example, if one of two intended legal parcels of land were omitted during an original conveyance, then only a correcting conveyance (Step 2) is required for the omitted parcel of land.

Step 1 - Reconveyance - complete a [property transfer tax return](#) and claim the exemption by selecting or entering exemption code 35.

Step 2 - Correcting conveyance - complete a property transfer tax return but do not remit the tax. Also, you must attach all of the following supporting documents to the return:

- A letter explaining the conveyance error in detail
- A copy of the current BC Assessment valuation (an online search print is acceptable)
- A copy of the *Contract of Purchase and Sale* and the *Purchasers Statement of Adjustments*
- A copy of any pre-conveyance evidence that supports the purchaser's original intention, e.g. contracts, representative's notes, intake lists, emails or any other communication
- A copy of the plan and/or strata plan(s), if applicable

The ministry will review the return(s) and if additional tax is due, or an overpayment has been made, the ministry will send the transferee a *Notice of Assessment* indicating the correct amount of tax. For an overpayment, the ministry will issue a refund to the transferee shortly after the *Notice of Assessment*.

Additional Instructions for Completing the Return for Correcting Conveyance

To complete the return:

1. At the beginning of the return, select *None-no exemption claimed* in the drop down menu
2. Complete sections A to the end of E, where applicable
3. In section I, line I-3, select *other* from the drop down menu, and on the line below, type *see attachments*
4. In section I, line I-4, type the fair market value as \$0.01 - this will automatically calculate the tax payable as zero

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The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation.

Latest Revision

December 2017

- Removed references to the previous paper property transfer tax returns
 - Updated instructions for completing the return
 - Other minor revisions
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