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Advance Tax Rulings

Property Transfer Tax Act

Latest Revision: *This bulletin has been completely rewritten and replaces the previous version dated January 2000.*

This bulletin explains the advance ruling service we provide to taxpayers or their representatives for a proposed property transfer in British Columbia. When requested, we can provide an advanced ruling on how the property transfer tax, including additional property transfer tax and exemptions, will apply to a proposed transaction.

The advance ruling is our interpretation of the law as it applies to the specific transaction or series of transactions proposed in your ruling request. The advance ruling is binding, as long as the transaction is completed as described in your request. Because the ruling represents our interpretation of the legislation, it is only binding on us, not the taxpayer.

Fees

We charge \$90.00 plus GST per hour to research and prepare the advance ruling. When we receive your request, we estimate the time needed to complete the ruling and provide a written estimate. You must acknowledge and pay this estimate **before** we will complete the ruling.

If you submit another request or more information that changes the originally proposed transaction, you will be charged again. However, a clarification of the original request will not attract further charges.

Applying a Ruling

An advance ruling only applies to the taxpayer(s) who requested it, or on whose behalf the ruling was requested. However, sometimes we may complete a ruling that applies to a group, such as strata unit holders. In this case, the ruling is binding for **all** the strata unit holders.

The advance ruling is only applicable to the proposed transaction(s) described in your request. You cannot infer or assume that the ruling applies to other, similar transactions.

Changes in Law

If a provision of the law your ruling is based on changes, your ruling becomes invalid when the change comes into effect. We will **not** notify you of changes that may affect your ruling. Regularly review our information to keep informed of changes that may affect your ruling and proposed transaction(s).

How to Request a Ruling

An advance ruling request must be made in writing. The request must contain:

- a clear statement of the questions the ruling is expected to answer,
- details of the specific property included in the transaction,
- a complete and detailed statement of the facts of the proposed transaction,
- a complete list of the taxpayers proposing the transaction and their identities, citizenship or other information relevant for the ruling, and
- copies of any documents that support the proposed transaction.

Send us your request by email to PTBAdvanceRuling@gov.bc.ca, or mail it to the address below.

Send your payment to:

Property Transfer Tax
Ministry of Finance
PO Box 9427 Stn Prov Govt
Victoria BC V8W 9V1

Note: Requests will not be processed until payment is received.

 **Need more info?**

Online: gov.bc.ca/propertytransfertax

Email: PTBAdvanceRuling@gov.bc.ca

Telephone: 250 387-0555 (Victoria)

Toll-free: 1 888 355-2700

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