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## Registered Charities Exemption

*Property Transfer Tax Act*

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Latest Revision: *The revision bar ( | ) identifies changes to the previous version of this bulletin dated February 2005. For a summary of the changes, see Latest Revision at the end of this document.*

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This bulletin describes how the *Property Transfer Tax Act* applies to the sale or transfer of property to a registered charity. For more information on the property transfer tax, refer to Bulletin [PTT 001](#), *Property Transfer Tax*.

### What are the Registered Charity Exemptions?

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Registered charities are exempt from property transfer tax when they purchase or receive property that will be used for a charitable purpose. To qualify, the property must be transferred into the name of the charity.

#### Which charities are eligible?

To be eligible for these exemptions, an organization must be registered as a charity with the Canada Revenue Agency (CRA).

For more information about registered charities, visit the [CRA charities website](#) or contact them by phone at 1 800 267-2384.

Most registered charities are able to register property in their own name and will benefit from the above exemptions.

However, some religious charities are prevented by law from registering property in their own name. In this situation, a trustee takes title to the property on the charity's behalf.

Transfers to the trustees of these religious charities are exempt if the property transferred to the trustee is **both**:

- used for a charitable purpose, and
- held on behalf of a registered charity that is a congregation, religious organization or religious society registered under one of the following:
  - *The Trustee (Church Property) Act*
  - *The Lutheran Student Foundation of British Columbia Act*
  - *The United Church of Canada Act*
  - *An Act respecting the President of the Lethbridge Stake of the Church of Jesus Christ of Latter-day Saints (Canada)*

## How to Claim These Exemptions

If you are a registered charity or trustee that qualifies for an exemption, select or enter exemption code 22 on the [property transfer tax return](#).

### **Need more info?**

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

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#### **Latest Revision**

November 2017

- Removed references to the previous paper property transfer tax returns
  - Other minor revisions
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References: *Property Transfer Tax Act*, Section 14(4)(b), and Regulation 52/2004.