



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.

Is this a transfer of a bare trust? YES [] NO []

Are you claiming an exemption:

A. PURCHASER / TRANSFEREE - List all purchasers acquiring an interest in the property with this transaction

Purchaser 1 Individual [] Corporation [] Other []

Last name / Corporation name

Address (Apt. No., Street No./Name, PO Box, RR)

First name Initial City Province/Territory/State

Birth date Social Insurance Number Postal/Zip code Country

Are you applying for the first time home buyers' or newly built home exemption? YES [] NO [] Previous address for the last two years (Apt. No., Street No./Name, PO Box, RR)

Percentage interest acquired % City Province/Territory/State

On the date of registration, are you a Canadian citizen or a permanent resident as defined in the Immigration and Refugee Protection Act (Canada)? YES [] NO [] Postal/Zip code Country

Country of citizenship

If you have not continuously resided in BC for at least one year 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 2 Individual [] Corporation [] Other []

Last name / Corporation name

Address (Apt. No., Street No./Name, PO Box, RR)

First name Initial City Province/Territory/State

Birth date Social Insurance Number Postal/Zip code Country

Are you applying for the first time home buyers' or newly built home exemption? YES [] NO [] Previous address for the last two years (Apt. No., Street No./Name, PO Box, RR)

Percentage interest acquired % City Province/Territory/State

On the date of registration, are you a Canadian citizen or a permanent resident as defined in the Immigration and Refugee Protection Act (Canada)? YES [] NO [] Postal/Zip code Country

Country of citizenship

If you have not continuously resided in BC for at least one year 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.

B. CONTACT NAME AND MAILING ADDRESS (if different)

Contact name

Mailing address (Apt. No., Street No./Name, PO Box, RR)

City Province/Territory/State

Postal/Zip code Country

Telephone number

C. VENDOR / TRANSFEROR

Last name / Corporation name

First name Initial

Last name / Corporation name

First name Initial

D. DESCRIPTION OF PROPERTY AND TRANSFER

1. Date of completion of transaction Date of interim agreement or contract

2. Transfer of 3. Property type 4. Transaction type

5. Parcel Identifier Number (PID)

6. Legal description

7. Civic address of property Municipality

8. What percentage interest in this property is being transferred in this transaction? %

E. TERMS

- 1. Cash \$
- 2. Financing \$
- 3. Other consideration paid or property taken in trade (*provide details*): \$
- 4. **GROSS PURCHASE PRICE** (*total of E1, E2, and E3*) \$

5. If the terms of this transaction include property taken in trade (E3), identify the property by providing the following:

Address Parcel Identifier Number (PID)

Legal description

6. Name and branch number of lender

F. ALLOCATION OF GROSS PURCHASE PRICE (NON-RESIDENTIAL PROPERTIES ONLY)

- 1. Real property (*land and buildings*) \$
- 2. Chattels \$
- 3. Fixtures \$
- 4. Goodwill, quotas and other intangibles \$
- 5. Other – *describe* \$
- 6. **GROSS PURCHASE PRICE** \$

Note: F1 and F3 are subject to property transfer tax unless provincial sales tax has been paid under the *Provincial Sales Tax Act*. Property transfer tax may or may not apply to F4 and F5.

G. ADDITIONAL INFORMATION

- 1. Lease term (*including any renewals*)
- 2. Charitable Registration Number
- 3. Advance Tax Ruling Number (*if applicable*)
- 4. Jurisdiction and section
- 5. Order in Council Number
- 6. Separation Agreement or Court Order YES
- 7. What is the relationship to transferor/settlor?
- 8. Provide the name of the person farming the land and the relationship of that person to the transferor and transferee
- 9. What type of farming activity?
- 10. Is all or any part of the property being leased? YES NO
- 11. What is the relationship between the transferee and the deceased?
- 12. Who resided on the property immediately prior to the death of the deceased?
- 13. Who resides on the property?
- 14. For how long? years: months:
- 15. Is there more than one improvement on the property (*e.g., 2 houses, or house and mobile home, etc.*)? YES NO
- If **YES**, how many?
- 16. Do the improvements contain a commercial portion? YES NO
- If **YES**, will it continue to be used as commercial?
YES NO UNKNOWN

H. PROPORTIONAL PRINCIPAL RESIDENCE CALCULATION

- 1a. Is the property larger than 0.5 hectares (*1.24 acres*)? YES NO
- Size of property Units
- b. Are the improvements entirely residential? YES NO
- 2. Value of improvements \$
- 3. Value of land \$
- 4. Fair market value of property \$
- 5. Size of property in hectares
- 6. Value of residential improvement \$
- 7. Land value portion eligible for exemption \$
- 8. Amount exempt from tax \$
- 9. Value of home and land \$
- 10. Percentage of ownership transferred %
- 11. Total percentage ownership being transferred to those claiming tax exemption %
- 12. Partial exemption \$
- 13. **PRINCIPAL RESIDENCE VALUE** \$

I. PROPERTY TRANSFER TAX CALCULATION

- 1. Fair market value of property \$
- 2. Fair market value of property or interest in property transferring \$
- 3. Tax exemption amount \$
- 4. Fair market value exempt amount \$
- 5. Taxable amount \$

6. PROPERTY TRANSFER TAX PAYABLE \$

- 7. If the gross purchase price differs from the fair market value, select the reason for the difference

If the reason is "Other", provide a brief explanation

J. FUNDS TRANSFER AUTHORIZATION

Account name

Account owner

Authorized submitter

Payment to be made by journal voucher? YES

By application of my electronic signature, I certify that the transferee has signed and been provided with the original or a copy of this return and I authorize transfer of the amount indicated as property transfer tax payable to the Minister of Finance on behalf of the listed purchaser(s)/transferee(s).

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

I certify that the information given in this return is complete and correct in all respects.

PURCHASER 1 - SIGNATURE X	TELEPHONE NUMBER	TELEPHONE NUMBER (DAYTIME)	DATE SIGNED YYYY MM DD
PURCHASER 2 - SIGNATURE X	TELEPHONE NUMBER	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 Insurance Corporation of British Columbia, the Home Owner Grant Office, BC Hydro, the Land Title and Survey Authority of British Columbia (LTSA), BC Assessment (BCA) and other sources as required. Updated property information is provided to the LTSA, BCA and Canada Revenue Agency.

Before completing the declaration and signing, please ensure 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**.

DECLARATION – Complete the following four questions **only** if you are applying for the First Time Home Buyers' Exemption

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 (Canada)</i> ?	<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

ALL PURCHASER(S)/TRANSFEREE(S) – I certify and declare that the information given in this return is complete and correct in all respects.

PURCHASER 1 - SIGNATURE X	TELEPHONE NUMBER	TELEPHONE NUMBER (DAYTIME)	DATE SIGNED YYYY MM DD
PURCHASER 2 - SIGNATURE X	TELEPHONE NUMBER	TELEPHONE NUMBER (DAYTIME)	DATE SIGNED YYYY MM DD

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ADDITIONAL PURCHASERS / TRANSFEREES

List all additional purchasers acquiring an interest in the property with this transaction

Additional Purchaser 1 Individual Corporation Other

Last name / Corporation name _____ Address (Apt. No., Street No./Name, PO Box, RR) _____

First name _____ Initial _____ City _____ Province/Territory/State _____

Birth date YYYY / MM / DD _____ Social Insurance Number _____ Postal/Zip code _____ Country _____

Percentage interest acquired _____ % Are you applying for the first time home buyers' or newly built home exemption? YES NO

On the date of registration, are you a Canadian citizen or a permanent resident as defined in the *Immigration and Refugee Protection Act* (Canada)? YES NO

Country of citizenship _____

Additional Purchaser 2 Individual Corporation Other

Last name / Corporation name _____ Address (Apt. No., Street No./Name, PO Box, RR) _____

First name _____ Initial _____ City _____ Province/Territory/State _____

Birth date YYYY / MM / DD _____ Social Insurance Number _____ Postal/Zip code _____ Country _____

Percentage interest acquired _____ % Are you applying for the first time home buyers' or newly built home exemption? YES NO

On the date of registration, are you a Canadian citizen or a permanent resident as defined in the *Immigration and Refugee Protection Act* (Canada)? YES NO

Country of citizenship _____

Additional Purchaser 3 Individual Corporation Other

Last name / Corporation name _____ Address (Apt. No., Street No./Name, PO Box, RR) _____

First name _____ Initial _____ City _____ Province/Territory/State _____

Birth date YYYY / MM / DD _____ Social Insurance Number _____ Postal/Zip code _____ Country _____

Percentage interest acquired _____ % Are you applying for the first time home buyers' or newly built home exemption? YES NO

On the date of registration, are you a Canadian citizen or a permanent resident as defined in the *Immigration and Refugee Protection Act* (Canada)? YES NO

Country of citizenship _____

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

I certify that the information given in this return is complete and correct in all respects.

ADDITIONAL PURCHASER 1 - SIGNATURE	TELEPHONE NUMBER	TELEPHONE NUMBER (DAYTIME)	DATE SIGNED
X			YYYY MM DD _____ _____ _____ _____ _____ _____
X			YYYY MM DD _____ _____ _____ _____ _____ _____
X			YYYY MM DD _____ _____ _____ _____ _____ _____

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DIRECTORS OF CORPORATION

Name of corporation

Total number of directors

How many directors are Canadian citizens or permanent residents as defined in the *Immigration and Refugee Protection Act (Canada)*?

Director 1

Last name Address (Apt. No., Street No./Name, PO Box, RR)
First name Initial City Province/Territory/State
Country of citizenship Postal/Zip code Country

Director 2

Last name Address (Apt. No., Street No./Name, PO Box, RR)
First name Initial City Province/Territory/State
Country of citizenship Postal/Zip code Country

Director 3

Last name Address (Apt. No., Street No./Name, PO Box, RR)
First name Initial City Province/Territory/State
Country of citizenship Postal/Zip code Country

Director 4

Last name Address (Apt. No., Street No./Name, PO Box, RR)
First name Initial City Province/Territory/State
Country of citizenship Postal/Zip code Country

Director 5

Last name Address (Apt. No., Street No./Name, PO Box, RR)
First name Initial City Province/Territory/State
Country of citizenship Postal/Zip code Country

Director 6

Last name Address (Apt. No., Street No./Name, PO Box, RR)
First name Initial City Province/Territory/State
Country of citizenship Postal/Zip code Country

Director 7

Last name Address (Apt. No., Street No./Name, PO Box, RR)
First name Initial City Province/Territory/State
Country of citizenship Postal/Zip code Country

ADDITIONAL PURCHASERS / TRANSFEREES

List all additional purchasers acquiring an interest in the property with this transaction

Additional Purchaser 1 Individual Corporation Other

Last name / Corporation name _____ Address (Apt. No., Street No./Name, PO Box, RR) _____

First name _____ Initial _____ City _____ Province/Territory/State _____

Birth date YYYY / MM / DD _____ Social Insurance Number _____ Postal/Zip code _____ Country _____

Are you applying for the first time home buyers' or newly built home exemption? YES NO Previous address for the last two years (Apt. No., Street No./Name, PO Box, RR) _____

Percentage interest acquired _____ % City _____ Province/Territory/State _____

On the date of registration, are you a Canadian citizen or a permanent resident as defined in the *Immigration and Refugee Protection Act* (Canada)? YES NO Postal/Zip code _____ Country _____

Country of citizenship _____

If you have not continuously resided in BC for at least one year 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.

Additional Purchaser 2 Individual Corporation Other

Last name / Corporation name _____ Address (Apt. No., Street No./Name, PO Box, RR) _____

First name _____ Initial _____ City _____ Province/Territory/State _____

Birth date YYYY / MM / DD _____ Social Insurance Number _____ Postal/Zip code _____ Country _____

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Country of citizenship _____

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	Additional Purchaser 1	Additional 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 British Columbia (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

ALL PURCHASER(S)/TRANSFEREE(S) - I certify and declare that the information given in this return is complete and correct in all respects.

ADDITIONAL PURCHASER 1 - SIGNATURE X	TELEPHONE NUMBER	TELEPHONE NUMBER (DAYTIME)	DATE SIGNED YYYY MM DD
ADDITIONAL PURCHASER 2 - SIGNATURE X	TELEPHONE NUMBER	TELEPHONE NUMBER (DAYTIME)	DATE SIGNED YYYY MM DD

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SETTLORS AND BENEFICIARIES OF BARE TRUST

Settlor / Beneficiary 1 Settlor Beneficiary Individual Corporation Other

Last name / Corporation name

First name Initial On the date of registration, are you a Canadian citizen or a permanent resident as defined in the *Immigration and Refugee Protection Act (Canada)*? YES NO

Address (Apt. No., Street No./Name, PO Box, RR) Country of citizenship

City Province/Territory/State

Postal/Zip code Country

Settlor / Beneficiary 2 Settlor Beneficiary Individual Corporation Other

Last name / Corporation name

First name Initial On the date of registration, are you a Canadian citizen or a permanent resident as defined in the *Immigration and Refugee Protection Act (Canada)*? YES NO

Address (Apt. No., Street No./Name, PO Box, RR) Country of citizenship

City Province/Territory/State

Postal/Zip code Country

Settlor / Beneficiary 3 Settlor Beneficiary Individual Corporation Other

Last name / Corporation name

First name Initial On the date of registration, are you a Canadian citizen or a permanent resident as defined in the *Immigration and Refugee Protection Act (Canada)*? YES NO

Address (Apt. No., Street No./Name, PO Box, RR) Country of citizenship

City Province/Territory/State

Postal/Zip code Country

Settlor / Beneficiary 4 Settlor Beneficiary Individual Corporation Other

Last name / Corporation name

First name Initial On the date of registration, are you a Canadian citizen or a permanent resident as defined in the *Immigration and Refugee Protection Act (Canada)*? YES NO

Address (Apt. No., Street No./Name, PO Box, RR) Country of citizenship

City Province/Territory/State

Postal/Zip code Country

Settlor / Beneficiary 5 Settlor Beneficiary Individual Corporation Other

Last name / Corporation name

First name Initial On the date of registration, are you a Canadian citizen or a permanent resident as defined in the *Immigration and Refugee Protection Act (Canada)*? YES NO

Address (Apt. No., Street No./Name, PO Box, RR) Country of citizenship

City Province/Territory/State

Postal/Zip code Country

ADDITIONAL VENDORS / TRANSFERORS

Enter last name, first name and initial for all additional vendors / transferors

Sample of the Draft PTT form V26

ADDITIONAL DESCRIPTION OF PROPERTY AND TRANSFER

PARCEL IDENTIFIER AND LEGAL DESCRIPTION OF LAND

PID

Legal Description

PARCEL IDENTIFIER AND LEGAL DESCRIPTION OF LAND

PID

Legal Description

PARCEL IDENTIFIER AND LEGAL DESCRIPTION OF LAND

PID

Legal Description
