

Patriarche, Kerry FIN:EX

From: Vearer, Liam FIN:EX
Sent: June 6, 2018 12:16 PM
To: Emery, Steven B FIN:EX
Cc: Brouwer, Deborah FIN:EX
Subject: Decision required - Paper speculation tax declaration
Attachments: EHT VT - Paper Declaration - FINAL.PDF

Hi Steven.

s.13

Liam

Liam Vearer
Policy and Legislation Analyst
Property Taxation Branch
Ministry of Finance

Phone: 778-698-3913
Email: Liam.Vearer@gov.bc.ca

This email is intended only for the use of the individual or organization to whom it is addressed. If you have received this email in error, please notify the sender immediately and delete it.

i Please refer to the instruction sheet when completing this form.

Warning

If the registered owner does any of the following, the property will be deemed vacant and subject to the tax and the registered owner may also be subject to fines of up to \$10,000 per day:

- Fails to make a property status declaration
- Makes a false property status declaration or fails to correct a false property status declaration
- Fails to provide required information or submit required evidence to the Collector of Taxes
- Provides false information or submits false evidence to the Collector of Taxes

Personal Information

Surname

Given name

I am declaring as: (circle one)

- Property owner • On behalf of owner • Corporation

I declare that the property status identified and all information provided on this form are true. I declare that I have read and understood the **Warning** above and the Privacy Statement (see instructions, page 3). I agree that the City of Vancouver can use the personal information I provide on my Property Status Declaration and any related personal documentation and information, as may be required, for the purposes of administering the Empty Homes Tax (Vacancy Tax) program.

Signature

Date (YYYY/MM/DD)

Telephone number

Email address (optional)

ONLY CHECK ONE BOX on this property status declaration.

A

This property was:

- 01 ☐ The principal residence of an owner for at least 6 months of 2017
- 02 ☐ The principal residence of a family member or friend for at least 6 months of 2017
Name of primary occupant:
- 03 ☐ Occupied by a tenant(s) for at least 6 months of 2017, in periods of at least 30 consecutive days
Number of tenancy agreements in 2017:

Name(s) on tenancy agreement(s):
- 04 ☐ Used as a principal residence for part of 2017 and occupied by a tenant(s) in periods of at least 30 consecutive days for part of 2017 for an aggregate of at least 6 months

Name(s) of (i) all principal residents during the period, (ii) name(s) on tenancy agreement(s):

How to submit a declaration

- Send completed property status declaration form to:
City of Vancouver
PO Box 7747,
Vancouver, BC, V6B 8R1
(Note: a confirmation receipt will not be provided if submitting property status declaration through the mail)
- Your declaration must be received by the City by the due date. Postmarks are not accepted as receipt on time, and mail lost or delayed by the post office will be subject to penalty.

For more information on the Empty Homes Tax (Vacancy Tax), or to submit your declaration online, visit vancouver.ca/ehf. If you require assistance when filling out this form, or for questions, phone **3-1-1** (outside Vancouver phone **604-873-7000**).

If you checked one of the boxes in section A, please fill in your personal information and provide your signature.

If you did **not** check any of the boxes in section A, please move on to section B.

ONLY CHECK ONE BOX on this property status declaration.

If you checked one of the boxes on the previous page, **DO NOT** check any of the boxes on this page.

B This property was unoccupied for more than 180 days in 2017 because:

Rental restriction or prohibition

- 05 ☐ It was subject to a strata bylaw, in place as of November 16, 2016, that prohibited rentals altogether or restricted the number of strata units that may be rented and that number had been reached

Occupancy for full-time work

The registered owner had a principal residence elsewhere, but occupied the property for more than 180 days in 2017 because of full-time work in the city of Vancouver and one of the following applies:

- 06 ☐ Self-employed, but nature of work required physical presence in the city of Vancouver
- 07 ☐ Office in the city of Vancouver
- 08 ☐ Office outside the city of Vancouver but required physical presence in the city of Vancouver

Employer information:

Name

Address

Phone number

Property undergoing redevelopment or major renovations

Permit / rezoning number:

- -

Description of renovation/redevelopment project:

The property was:

- 09 ☐ Undergoing redevelopment or major renovation diligently and without unnecessary delay with permits issued
- 10 ☐ Unimproved lands without existing dwelling units, but a rezoning enquiry or application or development permit application is under review
- 11 ☐ A heritage property to be conserved and rehabilitated with rezoning enquiry or application or permit application under review
- Unimproved lands without existing dwelling units, and part of a phased development with:
- 12 ☐ Approved rezoning, and construction has commenced
- 13 ☐ Approved rezoning, but permits under review
- 14 ☐ Rezoning enquiry or application under review

Property of owner in care

- 15 ☐ The occupier, tenant or subtenant was undergoing medical care or was residing in a hospital, long term, or supportive care facility

Name of person receiving care:

Care facility information:

Name

Address

Phone number

Property forming part of estate of deceased

- 16 ☐ The last registered owner is deceased and a grant of probate or administration of the estate was pending

Limited use residential property

- 17 ☐ A residential building cannot be constructed on the property as a result of its size, shape, or inherent limitation
- 18 ☐ The lawful use of the property is limited to vehicle parking

Court order

- 19 ☐ The property was under a court order, court proceedings or order of governmental authority

Court file/order number:

C Transfer of property

- 20 ☐ The title to the property was transferred during 2017

D This property was vacant

- 21 ☐ It was neither the principal residence of a registered owner, family member or friend nor occupied by a tenant or subtenant for at least 6 months and no exemptions apply

If you checked one of the boxes in section B, C , or D, please fill in your personal information on the first page and provide your signature.

If you did **not** check any of the boxes in section B, C, or D, please go back to section A.

Property Status Declaration for 2017

Instruction Sheet

The City of Vancouver may impose an Empty Homes Tax (Vacancy Tax) in accordance with the Vacancy Tax By-law No. 11674. A property status declaration is required to be submitted for **all Class 1 Residential properties by February 2, 2018.**

The City can impose a Vacancy Tax on a parcel of residential property but the City cannot tax individual dwellings within a parcel. Owners of multiple parcels of land, which have separate property tax folios, will be required to submit a property status declaration for each parcel.

Please note: a parcel refers to a taxable piece of property and each parcel is identified by a unique folio number.

All property status declarations may be subject to an audit. If your property is selected for an audit, you will be asked to provide information and evidence in support of your declaration.

1. Use the table below to identify property status and required information

2. Go to section and box number to view details for claiming that property status

3. Check only one box on the Property Status Declaration Form

4. Sign and date the Property Status Declaration Form

Section	Box #	Applicable Status
Occupied for at least six months of 2017		
A	01 - 02	Principal Residence Name and contact details for family member or friend
	03	Tenanted Enter full name of tenant(s) listed on each of the tenancy agreements
	04	Combination of occupancy Enter full name of all principal residents and tenant(s) listed on each of the tenancy agreements
Exempt Unoccupied for more than 180 Days		
B	05	Rental restriction or prohibition
	06 - 08	Occupancy for full-time work Contact details of your employer
	09 - 14	Property undergoing redevelopment or major renovations Permit number and short description of project
	15	Property of owner in care Name of person receiving care and care facility details
	16	Property forming part of estate of deceased
	17 - 18	Limited use residential property
	19	Court order Court file/order number
C	20	Transfer of property
Vacant		
D	21	This property was vacant

Vacant Property

If you checked box 21, the property was unoccupied for more than 180 days of 2017, and neither used as a principal residence by a registered owner, family member or friend nor occupied by a tenant or subtenant and no exemptions apply. Based upon the information provided in your declaration, and pending confirmation from the Collector of Taxes, a Vacancy Tax will apply for this property in 2017. Once reviewed and confirmed by the Collector of Taxes, **a Vacancy Tax Notice will be issued in March 2018 for 1% of the 2017 assessed taxable value of the property.** Payment of the amount on the tax bill is due by April 16, 2018.

Privacy Statement

All personal information collected by the City of Vancouver for the purposes of administering the Empty Homes Tax (Vacancy Tax) is collected, used, stored, shared and protected in accordance with the Freedom of Information and Protection of Privacy Act of British Columbia.

Questions regarding the collection and use of personal information provided as required by the Empty Homes Tax (Vacancy Tax) should be addressed to the Director, Access to Information and Privacy, City of Vancouver, 453 W 12th Ave, Vancouver, BC V5Y 1V4 or call 3-1-1 within Vancouver or 604.873.7000 outside of Vancouver.

Personal Information

Surname and given name of declarer

You must write your full name, including surname and given name, on the lines provided to confirm who is making the property status declaration.

Signature

You must sign your usual signature in the declaration section and provide the date that the property status declaration form was signed (YYYY/MM/DD).

False declarations may result in fines of up to \$10,000 per day of the continuing offence, in addition to payment of the tax.

Daytime phone number

The City requires personal contact information of the declarer to request further information where required.

Email address (optional)

The City is required to notify the declarer if the property status declaration is selected for audit, and in addition to a mailed letter, may do so using the email address on file.

Identification

The declarer is required to specify their relationship to the folio number listed on the property status declaration form.

Property owner: you are declaring as the registered owner of the property whose name appears on the title.

On behalf of: you are declaring as a representative of a personal registered owner.

Corporation: you are declaring as an authorized signatory of a society or corporation.

Personal Information

Surname

Given name

I am declaring as: (circle one)

• Property owner

• On behalf of owner

• Corporation

I declare that the property status declaration and all information provided on this form are true and correct. I have read and understood the **Warning** about the Privacy Statement (see instructions, page 3) and agree that the City of Vancouver can use the personal information I provide on my Property Status Declaration and my mailing personal documentation and information, as required, for the purposes of administering the Empty Homes Tax (Vacancy Tax) program.

Signature

Date (YYYY/MM/DD)

Telephone number

Email address (optional)

A

This property was:

01 – 02 Principal Residence

A principal residence is defined as: “... the usual place where an individual lives, makes his or her home and conducts his or her daily affairs, including, without limitation, paying bills and receiving mail, and is generally the residential address used on documentation related to billing, identification, taxation and insurance purposes, including, without limitation, income tax returns, Medical Services Plan documentation, driver’s licences, personal identification, vehicle registration and utility bills.”

03 Tenanted

Rented to a tenant or subtenant for at least 6 months of the year, in periods of 30 or more consecutive days. A property is not required to be the principal residence of the tenant or subtenant.

This requirement can be met by:

- Short term leases in periods of at least 30 consecutive days, for a total of 6 months of the reference year
- Long term leases of at least 6 months of the reference period

You are required to provide the primary name of those listed in the tenancy agreement. If there is more than one name on the tenancy, please separate the names by a comma.

Note: A tenancy agreement is a written contract between a property owner and a tenant specifying the terms and conditions of their rental agreement.

04 Combination of occupancy

The principal residence of an occupier for part of the year and occupied by a tenant or subtenant in periods of at least 30 consecutive days for part of the year for an aggregate of 6 months of the year. This would occur in situations where an occupier who was a principal resident or a tenant or subtenant moved from the property.

If you checked one of the boxes in section A of the form, please fill in the personal information and provide your signature.

If none of the statuses in section A apply, go to section B of the form.

B

This property was unoccupied for more than 180 days in 2017 because:

05 Rental restriction or prohibition

It was subject to a strata bylaw in place prior to November 16, 2016 that prohibited rentals altogether or restricted the number of units that may be rented and the maximum allowable number of rentals had already been reached. The exemption is not applicable to strata units where there is a restriction on the minimum duration of a rental agreement. This exemption is not applicable if a strata passed a bylaw restricting rentals after November 16, 2016.

06 - 08 Occupancy for full-time work

The registered owner(s) had a principal residence elsewhere but the registered owner occupied the Vancouver property for at least 180 days of the year because the owner worked in the city of Vancouver. This exemption applies only to the registered owner and can be calculated as a combination of days that add up to 180 days in the year where the owner was required to be in Vancouver for work purposes.

This exemption does not apply if the property was solely used as office space and not otherwise occupied.

09 - 11 Property undergoing redevelopment or major renovations

The property was either undergoing redevelopment or major renovations where permits had been issued or the lands are unimproved without dwelling units, are heritage property or part of a phased development with applications under review.

09 Major renovation

This exemption applies only if the property is undergoing redevelopment or major renovation and permits have been issued by the City. Minor renovations do not qualify for an exemption. There are many types of renovations that may make occupancy unsafe or impractical, however very few of these will require the home to be unoccupied for more than 180 days rather, the vast majority of renovation projects can be completed in less than 6 months' time.

10 Unimproved land

This exemption applies to a property where there is no existing dwelling unit, a permit or rezoning application has been applied for and are under review and the application is being diligently pursued.

For unimproved land requiring rezoning, submission of a full and complete letter of enquiry package and full payment of the required fee by the registered owner will meet this requirement.

11 Heritage preservation

This exemption applies to a property that is heritage property as it is defined in the Vancouver Charter (property that, in the opinion of Council or its delegate, either "has sufficient heritage value or character to justify its conservation" or "is protected heritage property") and has a development permit or heritage alteration permit application for the rehabilitation and conservation of heritage property, which has been applied for and is under review.

12 - 14 Phased development

This refers to the development of one or more parcels of residential property where the Director of Planning has agreed that the development will be undertaken in phases over time under more than one development permit.

15 Property of owner in care

The registered owner, family member or friend using the property as a principal residence, or the tenant or subtenant was undergoing medical care or is residing in a hospital, long term, or supportive care facility. This exemption applies only to properties that were left unoccupied to receive medical care elsewhere and does not apply to second homes that are occupied part time to receive medical care in Vancouver. This exemption can only be claimed for two consecutive years.

16 Property forming part of estate of deceased

The last registered owner is deceased and a grant of probate or administration of the estate was pending. This exemption would not apply if only one of the registered owners on title is deceased but applies only when the last remaining owner is deceased.

17 - 18 Limited use residential property

The property was limited to vehicle parking or limited as a result of the size, shape, or other inherent limitation of the parcel, and a residential building could not be constructed on the property. This exemption applies only when the land survey or legal description of the parcel clearly illustrates the limiting aspects of the property.

19 Court order

The property was under a court order, court proceedings or order of a governmental authority prohibiting its occupancy.

C**20 Transfer of property**

Legal ownership of the property transferred during the year between January 1, and December 31, 2017. This exemption applies only when the title of the property has transferred and a new title number has been issued.

If you checked one of the boxes in section A, B, or C, of the form, please fill in the personal information and provide your signature.

If none of the statuses in section A, B, or C, apply, go to section D of the form.

This property was vacant

- 21 If this property was neither the principal residence of a registered owner, family member or friend nor occupied by a tenant or subtenant for at least 6 months and no exemptions apply.

False declarations may result in fines of up to \$10,000 per day of the continuing offence, in addition to payment of the tax.

If you selected a box numbered 01 – 20, based upon the information provided in your declaration, and pending confirmation from the Collector Taxes, the Vacancy Tax will not apply for this property for 2017. Your declaration will be reviewed by the Collector of Taxes and at any time up to December 31, 2019, you may be required to provide additional information or evidence to verify your property status declaration. Failure to do so will result in the application of the tax and may attract additional fines or penalties.

The City will not accept information or evidence at the time that you make your property status declaration. If the property is selected for an audit, you will be notified and the City will request information or evidence in support of the declaration at that time.

The types of information or evidence that the City may request to verify a property status declaration and the status of the property, may include, but are not limited to the following:

Principal residence	<ul style="list-style-type: none"> • ICBC vehicle insurance and registration • Government-issued personal identification, including, driver's license, BCID card, BC Services Card • Insurance documentation • Medical services plan documentation • Employment contracts, pay statements or records of employment • Separation agreements • Income tax returns and notices of assessment
Tenant	<ul style="list-style-type: none"> • Tenancy agreement(s) • Income tax returns or notices of assessment stating rental income • Bank statements showing reoccurring rental income • Insurance certificates for tenants insurance • Information from a long-term tenant proving occupancy
Combination of occupancy	<ul style="list-style-type: none"> • See above documentation for principal residence and tenant
Rental restriction or prohibition	<ul style="list-style-type: none"> • Copy of strata bylaws • Minutes of strata meetings • Letter from strata council confirming the maximum number of units have been rented
Occupancy for full-time work	<ul style="list-style-type: none"> • Address of your principal residence • Contact information for Vancouver employer • Letter from Vancouver employer confirming full time employment status and required physical presence for purposes of work
Property undergoing redevelopment or major renovations	<ul style="list-style-type: none"> • Permit/application number • Short description or renovation/redevelopment project
Property of owner in care	<ul style="list-style-type: none"> • Contact information for care facility • Letter from care facility confirming that the occupier is undergoing medical or supportive care at the facility
Property forming part of estate of deceased	<ul style="list-style-type: none"> • Death certificate of registered owner
Limited use residential property	<ul style="list-style-type: none"> • Land survey or legal description of parcel that clearly illustrates the limiting aspects of the property
Court order	<ul style="list-style-type: none"> • Copy of the court order • Copy of order of governmental authority
Transfer of property	<ul style="list-style-type: none"> • Title search or certificate of title showing the date that title was transferred

PRIVACY IMPACT ASSESSMENT

Initiative Update

This document is used for a change to an initiative involving the collection, use, disclosure, security, storage, accuracy, correction, or retention of personal information where a PIA has already been completed. If a change does not involve one of these elements, then an updated PIA is not needed. If the change involves many of these elements, you may need to prepare a new PIA instead of using this document. For any questions regarding this document, please contact the Legislation, Privacy, and Policy Branch at (250) 356-1851 or privacy.helpline@gov.bc.ca.

- Title of original PIA and any number assigned to original PIA**
(Please attach original)

- Ministry/Public Body and Program Area.**

Ministry	
Division	
Branch/Section	
Initiative Title	

- Contact Position and/or Name, Telephone Number and E-Mail Address.**
(This should be the name of the individual most qualified to respond to questions regarding the revision).

Name, Title	
Branch/Section	
Phone Number	
E-Mail	

- Common or Integrated Program and Data-Linking Initiatives**

		Yes	No
(a)	Does the original PIA (or the change now being considered) involve a "common or integrated program/activity", as defined in Schedule 1 of the <i>Freedom of Information and Protection of Privacy Act</i> (FOIPP Act)? * *Note: a "common or integrated program/activity" must be confirmed by regulation		
(b)	Does the original PIA (or the change now being considered) involve a "data-linking initiative", as defined in Schedule 1 of the FOIPP Act?		

5. Description of the revision.

{Fill in each relevant box and provide (a) a brief description of the change to the collection, use, disclosure, security, storage, accuracy, correction or retention of personal information, and (b) the authority under the FOIPP Act or other rationale by which the change should be permitted.}

You may remove the rows which do not apply in the table below.

Change	Brief Description	FOIPP Authority / Rationale in Brief
collection of personal information		
use of personal information		
disclosure of personal information		
security of personal information		
storage of personal information		
accuracy or correction of personal information		
retention of personal information		

6. Purpose/Objectives of the revision (if statutory, provide citation).

(Explain in as much detail as is needed *why* the change is being made and why the initiative will, after the change, continue to comply with the FOIPP Act)

s.13

7. **What are the potential impacts of this proposal?**
(Include privacy impacts in this description).

Ministry Comments:

Legislation, Privacy, and Policy Branch Review and Comments:

Legislation, Privacy, and Policy Branch
Office of the Chief Information Officer
Ministry of Citizens Services and Open
Government

Signature

Date

X SIGNATURES

PUBLIC BODY APPROVAL:

Program Manager

Signature

Date

Ministry Contact Responsible for
Systems Maintenance and Security
[for changes to security, an upgrade to
an existing system or change from face-
to-face to online services]

Signature

Date

Assistant Deputy Minister or Equivalent

Signature

Date

GO TO: PERSONAL INFORMATION DIRECTORY (to add PIA and/or ISA summary)

Speculation and Vacancy Tax Internal Business Procedures Companion Guide, Phase 1 Declaration Phase

DOCUMENT CONTROL

Date	Author	Version	Change Reference
2019-01-30	Annual Property Tax	1.0	

ACCOMPANYING DOCUMENTS

Document	Location
Leader Guide for SVT (GenTax, PTB, Tier 2)	
Leader Guide for SVT (External Services, SBC, Tier 1)	
Telephone Scripting (SBC, Tier 1)	

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SVT Business Procedures – Companion Guide

Background

In the February 2018 Budget, Government committed to introduce legislation to implement the Speculation and Vacancy Tax (SVT), also known as the “speculation tax” or “spec tax” or “SPT” in GenTax. The Speculation and Vacancy Tax Act (SVTA) received royal assent on November 27, 2018. The tax is designed to prevent housing speculation and help turn vacant and underutilized properties into homes for people who live and work in BC. SVT targets foreign and domestic speculators, satellite families who live in BC but do not pay their share of income taxes, as well as homeowners who hold vacant property in designated urban centres. Over 99% of British Columbians are estimated to be exempt, because they will not have a vacant second home in the affected areas. The tax is a part of the Government’s 30-Point Plan to address the housing crisis and help make life more affordable for people.

General Information


Property Taxation Branch is responsible for administering this new annual tax. In 2018, approximately 1.6 million people will be subject to the SVT; however, most BC property owners will be exempt. It is estimated that 50,000 will be liable to pay SVT. This tax differs from other property taxes since it is applied to the property owner, not the property (or folio).

All residential property owners in the designated taxable regions will have to complete an annual declaration to claim any relevant exemptions. Where there are multiple owners of a home, a declaration must be completed by each owner. This means that for a property that has two people on title (e.g. spouses), each owner must complete a declaration. Information on how to declare will be mailed to each owner of residential properties within the taxable regions beginning in January 2019. All letters will be mailed by mid-February.

Ownership data is collected as of December 31 of each taxable year from Land Title and Survey Authority (LTSA) and BC Assessment (BCA). In GenTax, declaration letters are generated and populated with this information (also called a lead). BC Mail Plus prints and mails the declaration letters in large batches over several weeks in January and February.

By February 2019, owners will receive their declaration letters and an insert with supporting information.

Figure 1. Sample of the Declaration Letter, Non-Vancouver Single Property



BRITISH
COLUMBIA

January 25, 2019

Declaration Code: 00000
Letter ID: L0000000000

Declare Now
gov.bc.ca/spectax

JANE DOE
1234 MAIN STREET
ANYWHERE BC V8W 9W6

Dear JANE DOE,

The Speculation and Vacancy Tax is a new annual tax requiring all property owners in the taxable regions to complete a declaration. The tax is designed to ensure that foreign owners and satellite families are fairly contributing to B.C.'s tax system. It also encourages those with empty properties in urban areas to put them back into the housing market.

The B.C. government expects over 99% of British Columbians will be exempt from this tax. To claim your exemption, or to determine the amount of tax you owe, you will need to follow a simple process to make a declaration.

As you own property in a taxable region, you must complete your declaration by March 31, 2019.

If your property has more than one owner, even if the other owner is your spouse, a separate declaration must be made for each owner.

1. GET READY - You will need:

- Declaration Code: 00000
- Letter ID: L0000000000
- Property address: 1234 MAIN STREET ANYWHERE BC V8W 9W6
- Your Social Insurance Number (SIN)

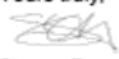
2. DECLARE:

- The easiest way to declare is to do so online, at gov.bc.ca/spectax
- You may also declare by calling toll-free at 1 833 554-2323, 8:00 a.m. to 8:00 p.m. PST, 7 days a week. Translation services are available.

For more information, read the enclosed insert, visit our website at gov.bc.ca/spectax or call toll-free at 1 833 554-2323, 8:00 a.m. to 8:00 p.m. PST, 7 days a week.

If you do not declare by March 31, 2019, you will receive a tax notice and may be taxed at 0.5% of your property's assessed value.

Yours truly,




Steven Emery
Administrator, Speculation and Vacancy Tax

Ministry of Finance	Speculation and Vacancy Tax Property Taxation Branch	PO Box 9472 Stn Prov Govt Victoria BC V8W 9W6
		Telephone: 604 660-2421 Toll Free: 1 833 554-2323
		Website: gov.bc.ca/spectax Email: spectaxinfo@gov.bc.ca

Figure 2. Sample of the Declaration Letter, Vancouver Multiple Property

January 25, 2019


BRITISH
COLUMBIA

Declaration Code: 00000
Letter ID: L0000000000

JANE DOE
1234 MAIN STREET
ANYWHERE BC V8W 9W8

Declare Now
gov.bc.ca/spectax

Dear JANE DOE,

The Speculation and Vacancy Tax is a new annual tax requiring all property owners in the taxable regions to complete a declaration. The tax is designed to ensure that foreign owners and satellite families are fairly contributing to B.C.'s tax system. It also encourages those with empty properties in urban areas to put them back into the housing market.

The B.C. government expects over 99% of British Columbians will be exempt from this tax. To claim your exemption, or to determine the amount of tax you owe, you will need to follow a simple process to make a declaration.

As you own property in a taxable region, you must complete your declaration by March 31, 2019.

If your property has more than one owner, even if the other owner is your spouse, a separate declaration must be made for each owner.

1. GET READY - You will need:

- Declaration Code: 00000
- Letter ID: L0000000000
- Property address: Please see reverse for a list of applicable properties.
- Your Social Insurance Number (SIN)


2. DECLARE:

- The easiest way to declare is to do so online, at gov.bc.ca/spectax
- You may also declare by calling toll-free at 1 833 554-2323, 8:00 a.m. to 8:00 p.m. PST, 7 days a week. Translation services are available.

For more information, read the enclosed insert, visit our website at gov.bc.ca/spectax or call toll-free at 1 833 554-2323, 8:00 a.m. to 8:00 p.m. PST, 7 days a week.

If you do not declare by March 31, 2019, you will receive a tax notice and may be taxed at 0.5% of your property's assessed value. Remember: this tax is different from Vancouver's empty homes tax, and separate declarations must be completed.

Yours truly,


Steven Emery
Administrator, Speculation and Vacancy Tax

Ministry of Finance	Speculation and Vacancy Tax Property Taxation Branch	PO Box 9472 Stn Prov Govt Victoria BC V8W 9W6	Telephone: 604 660-2421 Toll Free: 1 833 554-2323
			Website: gov.bc.ca/spectax Email: spectaxinfo@gov.bc.ca

You must complete a declaration for each of the properties listed below.

To declare, you will need your Social Insurance Number, Declaration Code 00000 and Letter ID L0000000000. These are the same for each property.

Property Address	Jurisdiction	Roll Number
1234 MAIN STREET ANYWHERE BC V8W 9W6	200	000-000-000-00-0000
1235 MAIN STREET ANYWHERE BC V8W 9W6	200	000-000-000-00-0000
1236 MAIN STREET ANYWHERE BC V8W 9W6	200	000-000-000-00-0000

Please contact us if you have any questions about completing the declaration for these properties.

Ministry of Finance	Speculation and Vacancy Tax Property Taxation Branch	PO Box 9472 Stn Prov Govt Victoria BC V8W 9W6	Telephone: 604 660-2421 Toll Free: 1 833 554-2323 Website: gov.bc.ca/spectax Email: spectaxinfo@gov.bc.ca
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Letters to Vancouver property owners will include an additional phrase:

If you do not declare by March 31, 2019, you will receive a tax notice and may be taxed at 0.5% of your property's assessed value. **Remember:** this tax is different from Vancouver's empty homes tax, and separate declarations must be completed.

Figure 3. Sample of the Insert

WHAT DO I NEED TO DO?

- 1 Read the declaration letter.
- 2 Keep your letter ID and declaration code from the letter handy – you'll need them to complete your declaration.
- 3 Have your social insurance number on hand – you'll need this to verify your identity and complete your declaration.
- 4 Register your declaration – the easiest way to do this is by visiting gov.bc.ca/spectax or by calling 1-833-554-2323.

If your property has more than one owner, even if the other owner is your spouse, a separate declaration must be made for each owner.



gov.bc.ca/spectax

DEADLINES



March 31, 2019
Declaration deadline.



July 2, 2019
If applicable, speculation and vacancy tax payment due.

WHERE YOU CAN FIND HELP

gov.bc.ca/spectax
1-833-554-2323

如有問題請諮詢稅務專家或致電:
1-833-554-2323

如有問題請諮詢稅務專家或致電:
1-833-554-2323

ਕੀ ਤੁਹਾਡਾ ਕੋਈ ਸਵਾਲ ਹੈ? ਇੱਕ ਟੈਕਸ ਮਾਹਰ ਨਾਲ ਗੱਲ ਕਰੋ ਜਾਂ ਜਾਣਕਾਰੀ ਪ੍ਰਾਪਤ ਕਰੋ:
1-833-554-2323

Mayroong tanong? Makipag-usap sa isang eksperto sa buwis o kumuha ng impormasyon:
1-833-554-2323



BC's Speculation and Vacancy Tax

YOU PROBABLY WON'T HAVE TO PAY IT :) BUT YOU DO HAVE TO REGISTER :(

Register to claim your exemption by March 31, 2019

Making Housing More Affordable

WHAT IS THE SPECULATION AND VACANCY TAX?

The speculation and vacancy tax is a key measure to tackle the housing crisis in major urban centres in British Columbia.

This new annual tax will help make sure that people who earn the majority of their income outside BC contribute their fair share in taxes.

It will discourage foreign buyers from using homes in BC as a way to turn a profit – a practice that has driven the cost of housing way up.

The tax also encourages owners to rent or sell empty homes, so more housing will be available for people who need it.

The BC government is taking action because people who live and work in BC deserve an affordable place to call home.



TAXABLE REGIONS

AM I EXEMPT?

The vast majority of British Columbians, over 99%, are exempt from the speculation and vacancy tax.

99% of British Columbians are exempt

BC residents who live in their principal residences, and owners of properties with tenants, are generally exempt. Visit gov.bc.ca/spectax for more information on exemptions that may apply to you.

To claim your exemption you must register by completing a declaration online or by phone.

Homeowners in the taxable regions need to declare before **March 31, 2019**.



HOW WILL THIS TAX HELP SOLVE BC'S HOUSING AFFORDABILITY CRISIS?

The speculation and vacancy tax will:

- Target foreign and domestic speculators who own homes in BC but don't pay tax here.
- Turn empty homes into good housing for people.
- Raise revenue that will go to supporting affordable housing.

This tax is one part of government's 30-point housing plan to return housing affordability to our province.

gov.bc.ca/spectax

By March 31, 2019, owners must complete their declaration. For those exempt, there is no further action required.

For those liable for the SVT, after completing the online declaration in eTaxBC, an entity (taxpayer) and an account (i.e. SPT - #####) will be automatically created in GenTax. Unless something is outstanding, (such as a name mismatch or an ownership percentage error) a Notice of Assessment (NOFA) and Statement of Account (SOFA) will also be generated (usually within 24 hours) and mailed care of BC Mail Plus. If something is outstanding, a work item will be created and staff will investigate. Once completed, the NOFA and SOFA will be mailed. A SOFA will be sent each month, starting in May (on the 23rd or the next business day) and until the tax is paid (even though it is due on the first business day in July and not considered overdue until the following day).

GenTax Terminology and Sequence of Events:

- Lead = created in GenTax using the data from LTSA and BCA to identify the owners in the designated taxable regions. The data in these leads are populated into the declaration letter and mailed to each owner.
- Entity = Once the owner completes their declaration and is deemed liable for the SVT, the entity is created automatically in GenTax overnight.
- Account = Once the owner completes their declaration and is deemed liable for the SVT, an account is also created automatically in GenTax overnight. A NOFA and SOFA are issued at that time. BC Mail Plus completes the mail out. The Lead still exists.

By July 2, 2019, the tax payment is due. For all properties subject to the SVT for the 2018 tax year, the tax will be levied at 0.5% of the property's assessed value. The amount an owner is required to pay is also based on their ownership percentage. SVT is different from the City of Vancouver's Empty Homes Tax, which is a municipal levy. Some residential property owners in Vancouver may have to pay both taxes. SVT is payable to the Minister of Finance and the easiest way to pay is through eTaxBC. Empty Homes Tax is payable to the City of Vancouver.

By July 3, 2019, interest begins to accrue. (Penalties will begin in 2020).

By August 23, the overdue SVT bill item goes automatically into Collection; a collection case is created in GenTax; a SOFA and Legal Notice are auto-generated and sent.

By September 23, in GenTax the collection case is auto-assigned to Receivables Management Branch (RMO) to action; a SOFA and Legal Notice are auto-generated and sent. RMO proceeds with collections.

Important Dates / Annual Cycle

- July 1 – BC Assessment determines the value of your residential property
- December 31 – tax is levied on owners who own the property in taxable regions
- January-February – speculation and vacancy tax declaration letters mailed out
- January 21 – mail out begins and declaration period opens
- March 31 – declaration due date
- April 15 – most tax notices (NOFAs and SOFAs) mailed out if there's an unpaid account balance.

- May 23 – Monthly statements mailed on the 23rd until the account balance is paid in full
- June 23 – Monthly statements mailed on the 23rd until the account balance is paid in full
- First business day in July (July 2) – tax payment is due
- August 23 – outstanding tax payments are overdue and subject to interest
- September 23 – RMO proceeds with collections

The above annual cycle does not reflect possible delays caused by name matching and ownership percentage errors or folio additions.

Designated Taxable Regions

Website and maps: <https://www2.gov.bc.ca/gov/content/taxes/property-taxes/speculation-and-vacancy-tax/taxable-regions>

*The maps are for convenience only.

The designated taxable regions include:

- municipalities within the Capital Regional District. This excludes Salt Spring Island, Juan de Fuca Electoral Area, and the Southern Gulf Islands.
- municipalities within the Metro Vancouver Regional District, excluding Bowen Island, the Village of Lions Bay and Electoral area A, but including UBC and the University Endowment Lands
- the City of Abbotsford
- the District of Mission
- the City of Chilliwack
- the City of Kelowna and the City of West Kelowna
- the City of Nanaimo and the District of Lantzville

Exceptions (NOT part of the taxable regions):

- Reserve lands, treaty lands and lands of self-governing Indigenous Nations
- Islands in the above areas that are accessible only by air or water (excluding the municipalities on Vancouver Island listed above)
- Some residential properties owned by:
 - an Indigenous Nation
 - municipalities, regional districts, governments and other public bodies
 - registered charities
 - housing co-ops
 - certain not-for-profit organizations if property is used for charitable purposes
 - apartment buildings
 - some shared accommodations such as bunkhouses, cookhouses, rest homes, nursing homes and group homes.

If a residential property is excluded for one of these reasons, a declaration may not need to be completed. Refer to the legislation for details.

Table 1. List of Designated Taxable Regions

REGION	JURISDICTION		REGION	JURISDICTION
Capital	City of Colwood		Metro Vancouver	Village of Anmore
Capital	City of Langford		Metro Vancouver	Village of Belcarra
Capital	City of Victoria		Metro Vancouver	City of Burnaby
Capital	District of Central Saanich		Metro Vancouver	City of Coquitlam
Capital	District of Highlands		Metro Vancouver	City of Delta
Capital	District of Metchosin		Metro Vancouver	City of Langley
Capital	District of North Saanich		Metro Vancouver	Township of Langley
Capital	District of Oak Bay		Metro Vancouver	City of Maple Ridge
Capital	District of Saanich		Metro Vancouver	City of New Westminster
Capital	District of Sooke		Metro Vancouver	City of North Vancouver
Capital	Town of Sidney		Metro Vancouver	City of Pitt Meadows
Capital	Town of View Royal		Metro Vancouver	City of Port Coquitlam
Capital	Township of Esquimalt		Metro Vancouver	City of Port Moody
Nanaimo	District of Lantzville		Metro Vancouver	City of Richmond
Nanaimo	City of Nanaimo		Metro Vancouver	City of Surrey
Central Okanagan	City of Kelowna		Metro Vancouver	University Endowment Lands
Central Okanagan	City of West Kelowna		Metro Vancouver	University of British Columbia
Fraser Valley	City of Chilliwack		Metro Vancouver	City of Vancouver
Fraser Valley	City of Abbotsford		Metro Vancouver	District of West Vancouver
Fraser Valley	District of Mission		Metro Vancouver	City of White Rock

Tax Rate

For properties owned on December 31, 2018, the tax rate for SVT is the same for everyone: 0.5% of the value of the owner's interest in the residential property on July 1, 2018, as determined by BC Assessment. This will change in future years, non-Canadian owners will pay a higher tax rate.

For 2019 and subsequent years, the tax will be levied at:

- 2% for foreign owners and satellite families
- —0.5% for British Columbians, provincial nominees and other Canadian citizens or permanent residents who are not members of a satellite family

Table 2. Tax Rates

TAX YEAR	TAX PAYABLE YEAR	TAXPAYER TYPE	TAX RATE
2018	2019	All	0.5%
2019 and after	2020 and after	British Columbians, <u>provincial nominees</u> , other Canadian citizens, and permanent residents who are not members of a satellite family	0.5%
2019 and after	2020 and after	Foreign owners and satellite families	2%

Ownership Percentage

If a residential property has multiple owners, as determined by the Land Title and Survey Authority (LTSA), the amount of tax payable is divided among each owner based on their share.

For example, if 2 spouses are equal co-owners of their second residential property which is in a taxable region which was assessed at \$425,200, they'll each owe tax on 50% of the home's assessed value multiplied by the current year's SVT tax rate (0.5% for 2018).

	Owner A	Owner B	Totals
Assessed Value	\$425,200	\$425,200	\$425,200
Tax Rate	0.5%	0.5%	0.5%
Ownership interest	50%	50%	100%
Tax Due	\$1,063	\$1,063	\$2,126

Exemptions are also based on how each person uses each residential property. If one co-owner of a residential property in a taxable region is exempt, but the other owner isn't exempt, the other owner will have to pay tax based on their ownership percentage of the residential property as listed with LTSA.

	Owner A	Owner B	Totals
Ownership interest	50% but is exempt	50% and liable	100%
Tax Due	\$0	\$1,063	\$1,063

Types of Owners

Residential property owners can be Individuals, Corporations, Partnerships and Trusts.

Types of residents or non-residents:

- BC Resident = Resident of BC for tax purposes
- Canadian = Canadian Citizen or Permanent Resident of Canada
- Provincial Nominee (PN) = Confirmed Provincial Nominee. BC's economic growth depends on having enough skilled and qualified people to meet labour market needs. The BC Provincial Nominee Program (BC PNP) is a way for high-demand foreign workers and experienced entrepreneurs to gain permanent residency in BC. The Provincial Nominee certificate is valid for two years.
- Foreign Owner or Satellite Family (untaxed worldwide earners) = person or their spouse have worldwide income not reported on a Canadian tax return and this unreported income is greater than their income that is reported.

Exemptions

Exemptions are available to ensure the tax is fair to British Columbians while still having its intended effect. Most BC property owners who live in a designated taxable region will NOT have to pay the tax because they either live in their home (principal residence) or they rent out their property (for 3 consecutive months or longer in 2018 – or 6 months for 2019 and beyond).

There are also exemptions available for special circumstances such as major home renovations and life events such as divorce, hospitalization or extended absence.

All residential property owners in the designated taxable regions will have to complete an annual declaration to claim any relevant exemptions, similar to the Home Owner Grant process.

Universal Exemptions

Table 3 below includes exemptions that are applicable to every owner, regardless of status. This includes individual, corporate, partnership and trust owners and for all BC Residents, Canadian Citizens, Permanent Residents, Satellite Families and Non-Canadian Citizens.

Table 3. Universal Exemptions

Rental Exemption: <i>Occupied by a Renter (Arms-length)</i>
There is signed a tenancy agreement making it their home, tenant has no advantage based on any personal or family relationship to owner.
Property has to be occupied for at least 6 months of year (3 months for 2018), cannot just be the owner, spouse of owner or minor child of owner living with parent or guardian.
Persons with Disabilities Exemptions
It is the principal residence of a " <u>person with disabilities</u> " as designated under the Canada Pension Plan, the <u>Employment and Assistance for Persons with Disabilities Act</u> , or the federal Disability Tax Credit for income tax.
Construction or Renovation

Construction or Renovation Exemption – applies when the residence on the property is uninhabitable for 90 consecutive days in the calendar year due to construction or renovation or if there is not yet a residence on the property due to the state of building activity.
Conservation of Heritage Property – applies when the residence on the property is uninhabitable for 90 consecutive days in the calendar year because an owner is working to conserve the heritage property.
Phased Development – applies to all residential properties in specific multi-unit residential developments being build in phases on two or more residential properties, if reasonable steps are taken to not delay development. Does not apply to property within the development that could have been occupied as a home for 180 consecutive days in the calendar year.
Vacant New Inventory – applies to residential property when all the following apply: <ul style="list-style-type: none"> • The owner is a developer of the property • The property is part of a development of 5 or more residences on the property • Property contains a new residence that was offered for sale to the public during the calendar year but is not yet occupied as of the end of the year.
Special Property Exemptions
Hazardous or damaged property – if it was uninhabitable for 60 days in a row and caused by a disaster or hazardous condition beyond owners control.
Child Daycare – if it is a licenced and operating child daycare as of October 31 of the taxation year.
Property with no residence – only for 2018 taxation year.
Strata accommodation – for 2018 and 2019 taxation year and only applies to strata accommodation as defined in the <u>Assessment Act</u> .
Special Owner Exemptions
Bankruptcy – applies to a trustee in bankruptcy who owns a residential property on December 31, or to an owner of a residential property that has vested with the trustee in bankruptcy for at least 60 consecutive days in the calendar year.
Not-for-profit Corporations – applies when the ownership in a residential property is held as a not-for-profit corporation, and the property is used for a charitable purpose.
Trustee on behalf of Indigenous Nation – applies to residential property held by a trustee of a trust for the benefit of an Indigenous Nation.
Other Exemptions
Property is in a trust created by a will for a minor – applies when ownership is being held in a testamentary trust created for a minor child by the child's parent or guardian.
Secondary residence close to medical treatment facility – applies when a secondary residence is periodically occupied by an owner (or owner's spouse or minor child) so they can receive required medical treatment at a facility that is close to the residence. This exemption requires written documentation about the medical condition from a medical practitioner.
Just Bought or Inherited the Property – applies when a residential property was acquired in the calendar year and either paid property transfer tax or was exempt from paying property transfer tax for one of the following reasons detailed in the <u>Property Transfer Tax Act</u> : <ul style="list-style-type: none"> • first-time home buyers' exemption • new housing ("newly-built home") exemption • reversion, escheated or forfeited land exemption • transfers to or from a trustee in bankruptcy • transfer of land by Public Guardian and Trustee • transfer to a veteran or veteran's spouse

Also applies when the property was inherited in this calendar year through the disposition of assets under the terms of a will.
Limited exemption for Restricted Rentals (for 2018 and 2019 only) – applies to property that cannot be rented out due to strata bylaw rules.
Recent Death of Owner – applies to all owners of the property at the time of the death of any individual owner, and to the deceased’s personal representative. This exemption applies in the year of death and the next calendar year.
<p>Separation or Divorce – applies in the case of a breakdown of a spousal relationship. Applies to an interest in a residential property that is considered “family property” of married couples or common-law spouses who have been living together in a marriage-like relationship for at least two years, when there is a breakdown in that marriage or common-law relationship.</p> <p>Couples are eligible for the exemption in the calendar year they separated, if:</p> <ul style="list-style-type: none"> • if they remain apart for at least 90 consecutive days in that year, • did not reconcile in that year, and; • family property has not been divided. <p>Couples who separate less than 90 days from the end of the calendar year will be eligible for an exemption the following year if they continue to live apart and do not reconcile, and family property has not been divided.</p> <p>Couples can claim the exemption for a second year if they have not finalized their division of family property by the end of the first year that they claimed the exemption, and they continue to live apart and do not reconcile. "Family Property" is defined under the <i>Family Law Act</i>.</p>

Individual Exemptions

Figure 4 and Table 4 outline the specific exemptions individuals could qualify for, depending on their status. The flow chart will help determine if an individual owner falls into the BC Resident, Canadian Citizen or Non-Canadian/Satellite family category. Once that has been determined, the agent can then see if they qualify for the different exemptions using the table.

Figure 4. Flow Chart to Determine Exemptions for which an Individual Qualifies

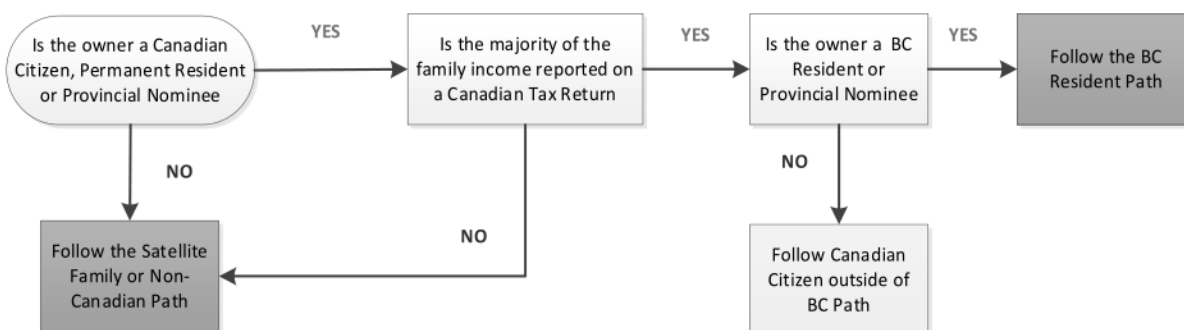


Table 4. Exemptions for Individual Owners

Exemptions for Individual Owners	BC Resident	Canadian Citizen outside of BC	Satellite Family or Non Canadian
Principal Residence Exemption: Owner Lives in Property			
Owner lived in home more than anywhere else for the calendar year.	Exempt	Not Applicable	Not Applicable
Rental Exemption: Tenant Lives in Property			
Property has to be occupied for at least 6 months of year (3 months for 2018), cannot just be the owner, spouse of owner or minor child of owner living with parent or guardian.			
Occupied by a Renter (Arms-length) – there is signed a tenancy agreement making it their home, tenant has no advantage based on any personal or family relationship to owner.	Exempt	Exempt	Exempt
Occupied by Family or other Non-arms-length tenant – has an advantage in dealing with the owner due to their relationship. They are staying there by permission from owner and must have lived there more than anywhere else in the year.	Exempt	Exempt	Not Applicable
Occupied by Family or other Non-arms-length tenant – staying there by permission from owner, lived there more than anywhere else in the year <u>and</u> is a residence of BC and whose income in BC is equal to or greater than 3 times the fair market rental value of the property.	Not Applicable	Not Applicable	Exempt
Other Principal Residence Exemptions			
Residential Care Facility Exemption – it was the owner's principal residence prior to entering a residential care facility due to age, disability, addiction, illness or frailty. The facility must offer services such as daily meals, housekeeping or nursing care. Only available for 2 years and must have been the owner's primary residence prior to entering facility.	Exempt	Not Applicable	Not Applicable
Principal Residence Exemption for Residents Departing BC – Lived in BC before moving out of province. Applies when an owner moves out of BC during the calendar year but would have been eligible for a Principal Residence exemption if they had not left.	Not Applicable	Exempt	Exempt
Away from home for medical reasons – was the owner's principal residence prior to an extended absence due to medical treatment for owner, or their spouse or minor child. Physician certification form required. <i>Can only be claimed for 2 years for the same medical condition.</i>	Exempt	Not Applicable	Not Applicable
Away from home for other reasons – was the owner's principal residence the previous tax year or prior to hazardous/damage property exemption but they are away for a non-medical reason (excluding incarceration).	Exempt once every 10 years.	Not Applicable	Not Applicable

Exemptions for Individual Owners	BC Resident	Canadian Citizen outside of BC	Satellite Family or Non Canadian
<i>Additional Residence When Certain Spouses Live Apart</i> – owner and owner’s spouse live apart due to work or medical reasons and one of the homes is at least 100km closer to the workplace/medical facility than the distance between the other principal residence or alternately one is on Vancouver Island and the other is not.	Both exempt	Not Applicable	Not Applicable

Corporations, Trusts and Partnerships Exemptions

Figures 5 to 7 and Table 5 outline the specific exemptions Corporations, Trusts or Partnerships could qualify for, depending on their status. The flow charts will help determine if the “owner group” falls into the BC Resident, Canadian Citizen or Non-Canadian/Satellite family category. Once that has been determined, the agent can then see if they qualify for the different exemptions using the table.

Figure 5. Corporations: Owners are referred to as “Corporate Interest Holders”

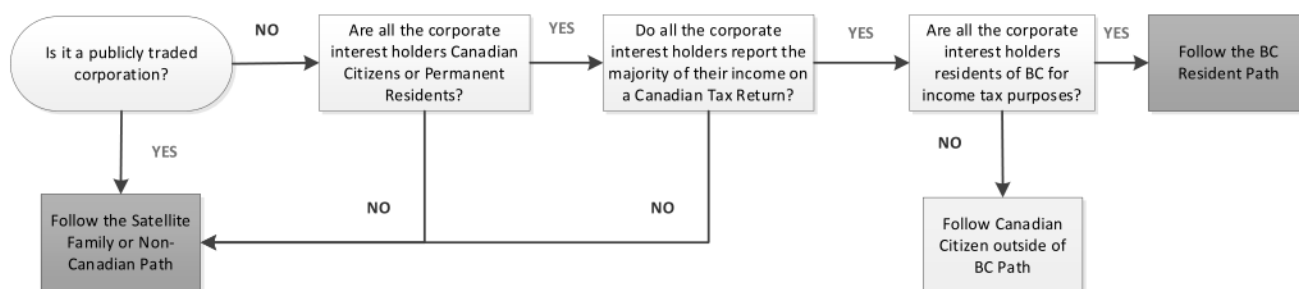


Figure 6. Partnerships: Owners are referred to as “Partnership Interest Holders”

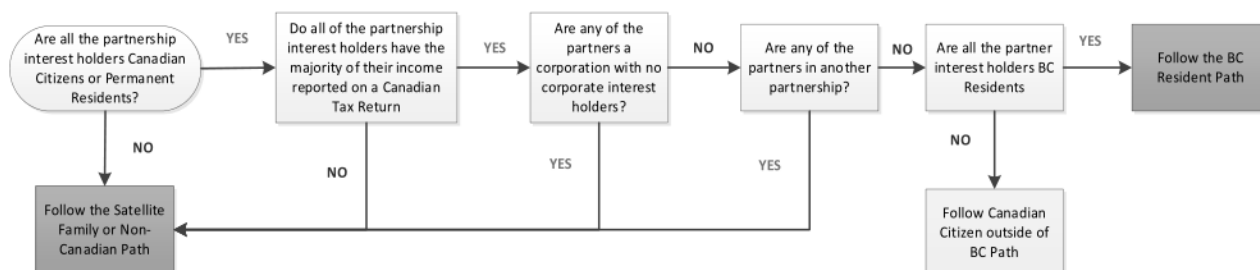


Figure 7. Trusts: Owners are referred to as “Beneficial Owners”

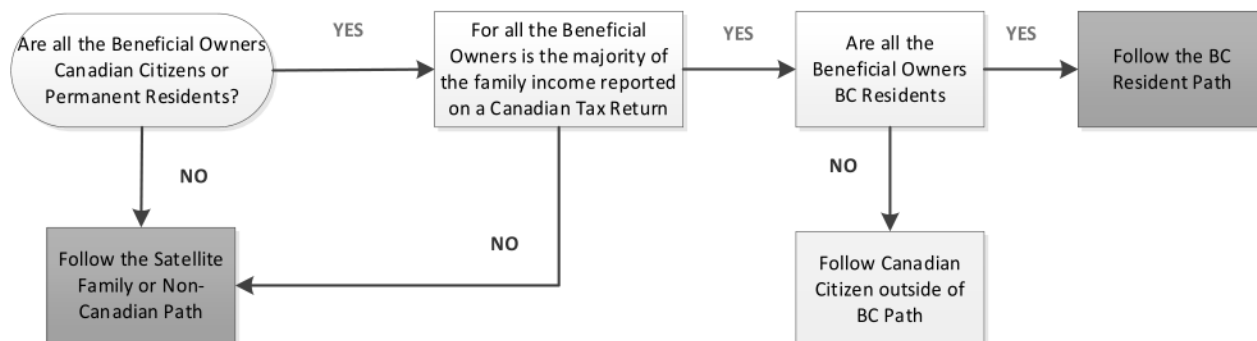


Table 5. List of Exemptions for Corporations, Trusts and Partnerships

Exemptions for Corporate Interest Holders, Trustees and Partners (referred to as “Owner”)	BC Resident	Canadian Citizen outside of BC	Satellite Family or Non Canadian
Principal Residence Exemption: Owner Lives in Property			
Owner lived in home more than anywhere else for the calendar year.	Exempt	Not Applicable	Not Applicable
Rental Exemption: Tenant Lives in Property			
Property has to be occupied for at least 6 months of year (3 months for 2018), cannot just be the owner, spouse of owner or minor child of owner living with parent or guardian.			
Occupied by a Renter (Arms-length) – there is signed a tenancy agreement making it their home, tenant has no advantage based on any personal or family relationship to owner.	Exempt	Exempt	Exempt
Occupied by Family or other Non-arms-length tenant – has an advantage in dealing with the owner due to their relationship. They are staying there by permission from owner and must have lived there more than anywhere else in the year.	Exempt	Exempt	Not Applicable
Occupied by Family or other Non-arms-length tenant – staying there by permission from owner, lived there more than anywhere else in the year <u>and</u> is a residence of BC and whose income in BC is equal to or greater than 3 times the fair market rental value of the entire property.	Not Applicable	Not Applicable	Exempt
Other Principal Residence Exemptions			
Residential Care Facility Exemption – it was the owner’s principal residence prior to entering a residential care facility due to age, disability, addiction, illness or frailty. The facility must offer services such as daily meals, housekeeping or nursing care. Only available for 2 years and must have been the owner’s primary residence prior to entering facility.	Exempt	Not Applicable	Not Applicable
Principal Residence Exemption for Residents Departing BC – Lived in BC before moving out of province. Applies when an owner moves out of BC during the calendar year but would have been eligible for a Principal Residence exemption if they had not left.	Not Applicable	Exempt	Exempt

Exemptions for Corporate Interest Holders, Trustees and Partners (referred to as "Owner")	BC Resident	Canadian Citizen outside of BC	Satellite Family or Non Canadian
<p>Away from home for medical reasons – was the owner's principal residence prior to an extended absence due to medical treatment for owner, or their spouse or minor child. Physician certification form required.</p> <p><i>Can only be claimed for 2 years for the same medical condition.</i></p>	Exempt	Not Applicable	Not Applicable
<p>Away from home for other reasons – was the owner's principal residence the previous tax year or prior to hazardous/damage property exemption but they are away for a non-medical reason (excluding incarceration).</p>	Exempt once every 10 years.	Not Applicable	Not Applicable
<p>Additional Residence When Certain Spouses Live Apart – owner and owner's spouse live apart due to work or medical reasons and one of the homes is at least 100km closer to the workplace/medical facility than the distance between the other principal residence or alternately one is on Vancouver Island and the other is not.</p>	Both exempt	Not Applicable	Not Applicable

Entity Exemption Under Section 20

The following properties are exempt from the tax and should not receive declaration letters. The roll from BCA may or may not exclude them and if an owner in one of the categories below receives a declaration letter they are exempt under Section 20 and can select that option when they complete the declaration.

Properties in the following locations are exempt under Section 20:

- Reserve lands, treaty lands and lands of self-governing Indigenous Nations
- Islands in the above areas that are accessible only by air or water
- Some residential properties owned by:
 - an Indigenous Nation
 - municipalities, regional districts, governments and other public bodies
 - registered charities
 - housing co-ops
 - certain not-for-profit organizations if property is used for charitable purposes
 - apartment buildings
 - some shared accommodations such as bunkhouses, cookhouses, rest homes, nursing homes and group homes.

Roles and Responsibilities

Teams and Roles

ROLES AND RESPONSIBILITIES

Teams & Roles

Service BC Offices Tier 1



- ♦ Physical office locations
- ♦ Respond to basic Tier 1 questions, guide to website or set up to phone Maximus Contact Centre
- ♦ At kiosk, assist owners with declaration in 2 situations: principal residence or rental
- ♦ Provide Declaration Code and Letter ID or print a copy of letter
- ♦ Collect payment, forward documentation to ESIT

Service BC Contact Centre Tier 1



- ♦ 1 833 554-2323
- ♦ Maximus Contact Centre
- ♦ Respond to basic Tier 1 questions, guide to website or transfer to Tier 2
- ♦ Assist owners with declaration in 2 situations: principal residence or rental
- ♦ Provide Declaration Code and Letter ID or email a copy of letter

Property Taxation Branch (PTB) Tier 2



- ♦ By phone or email via Maximus Contact Centre
- ♦ Internal PTB staff = tax administration
- ♦ Respond to complex Tier 2 questions by phone and email
- ♦ Assist owners with declaration in complex situations
- ♦ Action GenTax work items
- ♦ Conduct post-billing functions

Registration and Closure Section (RCS)



- ♦ 1 877 388-4440
- ♦ Internal RCS staff
- ♦ Receive and process Authorization Forms (FIN 146)
- ♦ Provide eTaxBC system support

Scope of Responsibilities

	Service BC Offices "Tier 1" <In-Person Service>	Service BC Contact Centre: Maximus "Tier 1" <Telephone Service>	Property Taxation Branch (PTB) "Tier 2" <Telephone/Email Service>	Registration and Closure Section "RCS" <Telephone Service>
GENERAL INQUIRIES	<p>Basic SVT information, available on the website.</p> <ul style="list-style-type: none"> What/How/When/Action required If an owner may be liable or exempt <p>Complex questions directed via phone through Maximus and transferred to Tier 2. Phone kiosks are available.</p>	<p>Basic SVT information, available on the website.</p> <ul style="list-style-type: none"> What/How/When/Action required If an owner may be liable or exempt <p>Translation services available.</p> <p>Transfer complex questions to Tier 2.</p>	<p>Complex SVT information and out of scope for SBC Offices or Maximus.</p> <ul style="list-style-type: none"> Multiple properties Complex exemptions Income sharing Corporations, Partners, Trusts First Nations Other 	
LETTER ID OR DECLARATION CODE	<p>Declaration assistance for Individuals:</p> <ul style="list-style-type: none"> Provide Declaration Code and Letter ID Re-print a copy of declaration letter <p>Access to a slice of GenTax (External Services).</p>	<p>Declaration assistance for Individuals:</p> <ul style="list-style-type: none"> Provide Declaration Code and Letter ID Re-send a copy of declaration letter by email <p>Access to a slice of GenTax (External Services).</p>	<p>Declaration assistance for all owners:</p> <ul style="list-style-type: none"> Provide Declaration Code and Letter ID Re-send a copy of declaration letter by email or mail <p>Access to GenTax in full.</p>	

	Service BC Offices "Tier 1" <In-Person Service>	Service BC Contact Centre: Maximus "Tier 1" <Telephone Service>	Property Taxation Branch (PTB) "Tier 2" <Telephone/Email Service>	Registration and Closure Section "RCS" <Telephone Service>
DECLARATION - EXEMPT ONLY	<p>Declaration assistance at a kiosk in eTaxBC for owners who are exempt from SVT if:</p> <ul style="list-style-type: none"> They are residents of BC, they only own one property in a designated taxable region and it's their principal residence <p>OR</p> <ul style="list-style-type: none"> They are residents of BC, they own one property in the designated taxable regions and it is rented out for at least 3 months in 2018 (6 months in 2019). <p>Access to a slice of GenTax (External Services).</p>	<p>Declaration assistance in eTaxBC for owners who are exempt from SVT if:</p> <ul style="list-style-type: none"> They are residents of BC, they only own one property in a designated taxable region and it's their principal residence <p>OR</p> <ul style="list-style-type: none"> They are residents of BC, they own one property in the designated taxable regions and it is rented out for at least 3 months in 2018 (6 months in 2019). <p>Access to a slice of GenTax (External Services).</p>	<p>Declaration assistance in eTaxBC for all other owners who are exempt from SVT.</p> <p>Access to GenTax in full.</p>	
DECLARATION - LIABLE FOR TAX	<p>Any owners liable for the tax directed via phone through Maximus and transferred to Tier 2. Phone kiosks are available.</p> <p>Access to a slice of GenTax (External Services).</p>	<p>Any owners liable for the tax, transfer to Tier 2.</p> <p>Access to a slice of GenTax (External Services).</p>	<p>Assist owners to complete their declaration in eTaxBC if they are liable for the tax.</p> <p>Ability to:</p> <ul style="list-style-type: none"> view declaration letters review completed and saved draft declarations discuss income-based tax credits discuss payment options 	

	Service BC Offices "Tier 1" <In-Person Service>	Service BC Contact Centre: Maximus "Tier 1" <Telephone Service>	Property Taxation Branch (PTB) "Tier 2" <Telephone/Email Service>	Registration and Closure Section "RCS" <Telephone Service>
ACCOUNTS AND BILLING	<p>Ability to verify details of the declaration made and balance owing (access to a slice of GenTax: External Services).</p> <p>Collect payment.</p> <p>Forward documentation to PTB/ESIT for processing.</p>	<p>Ability to verify details of the declaration made and balance owing (access to a slice of GenTax: External Services).</p>	<p>Assist owners who are liable for the tax with:</p> <ul style="list-style-type: none"> • Notice of Assessment (NOFA) • Statement of Account (SOFA) • Online payment • PAD questions • Income-based tax credits • Contact Information updates • Multiple entities or accounts • Other 	
POST			<p>Assist owners with:</p> <ul style="list-style-type: none"> • Reassessments • Audit • Refunds • Other 	
3 RD PARTY FUNCTIONS			<p>GenTax and Other 3rd Parties:</p> <ul style="list-style-type: none"> • Updated data from LTSA and BCA • BC Mail Plus functions • ESIT functions • TransUnion (returned mail) 	
ETAXBC TECH SUPPORT				<p>System Errors:</p> <ul style="list-style-type: none"> • Session Errors • Page Not Found Errors • Turning off pop-up blockers <p>Specific functions not working in eTaxBC.</p> <p>Transfer all Speculation Tax related questions to Tier 2.</p>

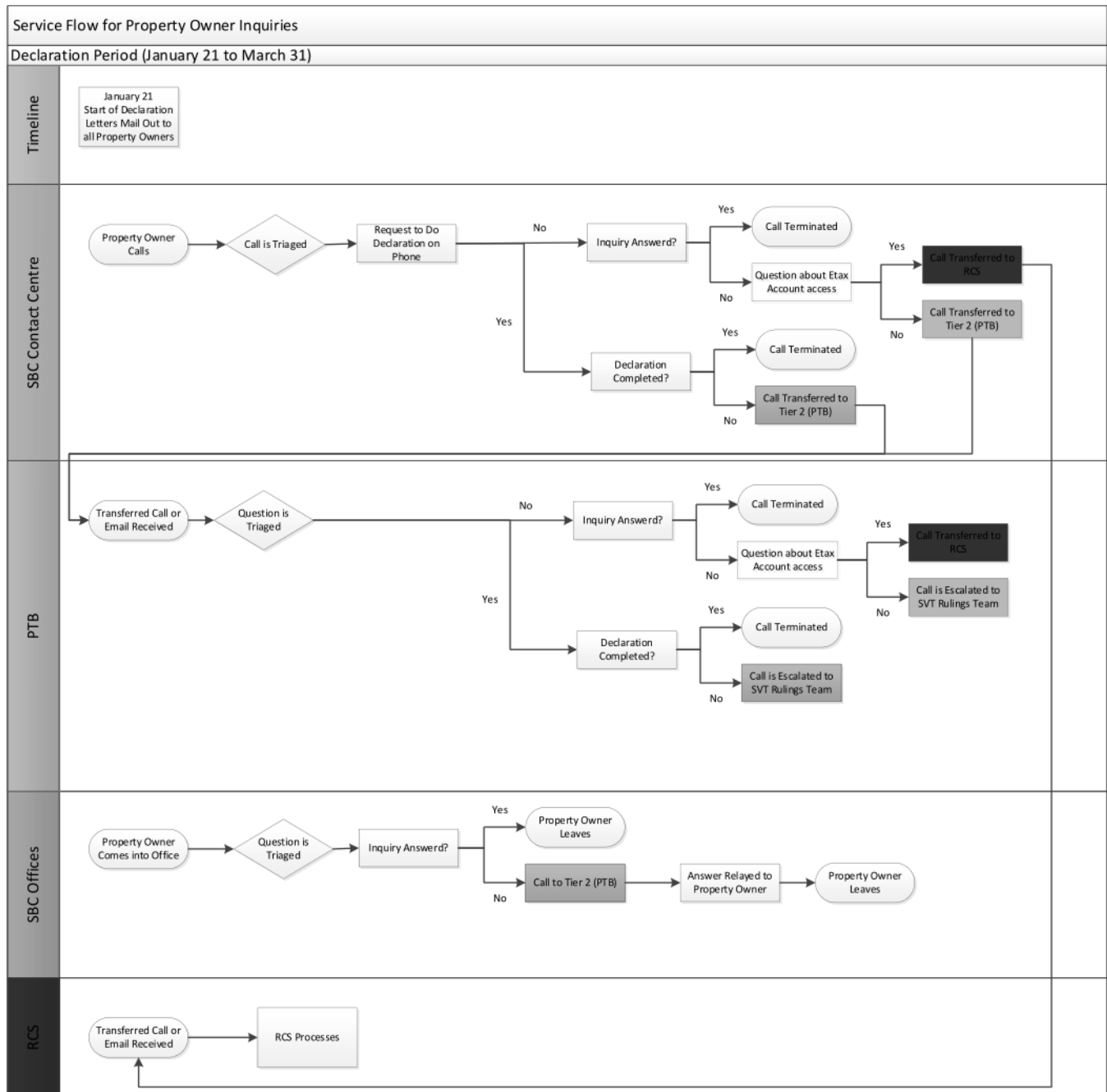
	Service BC Offices "Tier 1" <In-Person Service>	Service BC Contact Centre: Maximus "Tier 1" <Telephone Service>	Property Taxation Branch (PTB) "Tier 2" <Telephone/Email Service>	Registration and Closure Section "RCS" <Telephone Service>
ETAXBC ACCOUNT SUPPORT (post registration)				<p>Third Party Functionality:</p> <ul style="list-style-type: none"> • Determine if third party function available • Assisting with requesting third party access • Answering questions about third party access • Registration for third party access • Navigation through eTaxBC as third party
				<p>Adding Access to Additional Accounts:</p> <ul style="list-style-type: none"> • How to add access • Manually adding access <p>Password Resets:</p> <ul style="list-style-type: none"> • Taxpayer initiated password reset support • Manually resetting passwords • Sending password reset email <p>Forgotten Username:</p> <ul style="list-style-type: none"> • Taxpayer initiated forgot username request • Providing username • Confirming if username has been created or not

	Service BC Offices "Tier 1" <In-Person Service>	Service BC Contact Centre: Maximus "Tier 1" <Telephone Service>	Property Taxation Branch (PTB) "Tier 2" <Telephone/Email Service>	Registration and Closure Section "RCS" <Telephone Service>
ETAXBC ACCOUNT SUPPORT (post registration)				<p>Updating Profile Information:</p> <ul style="list-style-type: none"> • Email address changes • Security question changes • Web name changes • Phone number changes • Taxpayer initiated profile changes in eTaxBC support <p>eTaxBC Access Codes:</p> <ul style="list-style-type: none"> • Taxpayer initiated access code request • Verbally providing access code • Troubleshooting receiving of access code emails • Explaining what access codes are and why they are used • Troubleshooting entering access codes in eTaxBC

Service Flow

Property owners will have a variety of ways to get their inquiries answered. [Figure 8](#) outlines the potential flow of owner inquiries.

Figure 8. Service Flow for Property Owner Inquiries



Declaration Processes

General Information

Each residential property owner in the designated taxable regions of BC must complete an annual declaration for the SVT to claim any relevant exemptions. Where there are multiple owners of a home, a declaration must be completed by each owner.

The annual deadline to complete the declaration is **March 31**.

All owners of residential properties in designated taxable regions as on December 31, will be sent a declaration letter in the mail by mid-February. This letter will include:

- two unique identification numbers. These numbers match the owner to the property(s). These numbers are required to complete the declaration. Refer to [Figure 1](#) and [Figure 2](#) for samples.
 - [Declaration Code](#), s.13
 - [Letter ID](#), s.13
- all the residential properties they own in the designated taxable regions
- instructions how to complete their declaration and claim any relevant exemptions
 - [declare online in eTaxBC](#)
 - [declare over the phone](#)
- see [Figure 3](#) for the insert

Personal identification is collected in the declaration. Individual owners will be asked to enter their Social Insurance Number (SIN). s.13 ITN (Individual Tax Number), TTN (Temporary Tax Number), Drivers' License or BCID may be required. For corporations, Business Number (BN) incorporation details are mandatory (and requested but not required for partnerships). For trusts, Canada Revenue Agency (CRA) trust account number is requested (but not required), and if they are also applying on behalf of deceased owner, SIN, Date of Birth (DOB), Date of Death (DOD) are required.

For those who **don't** own residential property in a designated taxable region or are excluded for other reasons, a declaration is not needed and a letter will not be sent to those owners. There may be some cases where someone may receive a letter in error, especially if their exemption or exclusion is due to factors we're not aware of. They may complete the online declaration anyway, where special questions will flag their situation. Alternatively, they can [contact us](#) and Tier 2 will investigate their circumstances and update the lead and/or account in GenTax.

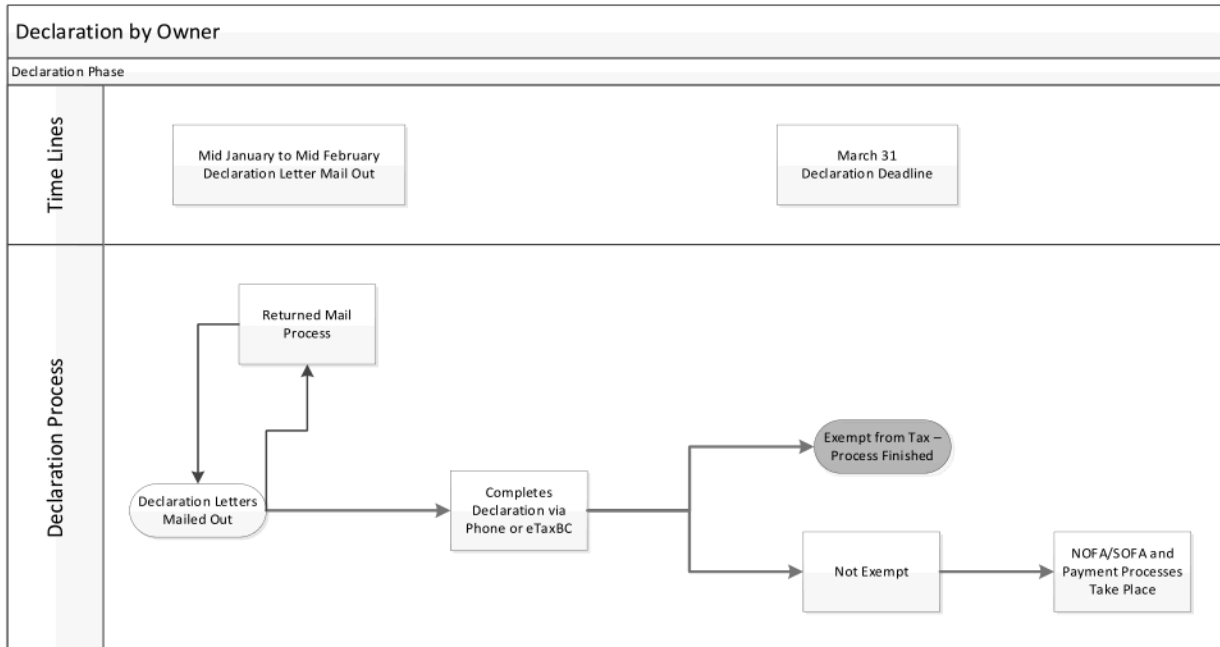
For those who **do** own a residential property in a designated taxable region, we recommend they complete their declaration as soon as they receive their declaration letter.

The [online declaration application](#) (eTaxBC) becomes available in late January 2019.

For those who have not received their declaration letter by late February, they may request a copy of their letter or obtain help completing their declaration by contacting us.

If a declaration is not completed, the owner will receive a Notice of Assessment (NOFA) and a Statement of Account (SOFA) with an assessment at the highest tax rate.

Figure 9. Declaration Process by Owner



Online

As soon as an owner receives their declaration letter, they can complete their declaration through the online declaration application (eTaxBC). They will be guided through the exemption options for each property. The steps involved in this process vary depending on the owner's circumstance. See Appendix 4.

To avoid delays or manual corrections/work items in GenTax, those who own more than one property must complete the declaration for all properties at the same time. All properties are listed on their declaration letter. Owners cannot delete properties or add properties in their declaration. If there is incorrect information, advise them to save their declaration and contact us. Saved declarations will remain accessible until the last day to declare, which is March 31 of the spec tax year + 3 years.S.13

Once in the online declaration, an owner may save the information they inputted and come back later to complete it. Or, there may be cases when an owner needs to make a correction to the information they included in their original declaration. They will receive a confirmation number at the end of their declaration and are advised to keep this. When they wish to continue with their declaration or amend the information previously entered, they will return to eTaxBC and select "I want to change or continue an existing declaration". eTaxBC will prompt the owner to enter the necessary codes. Only one declaration can be made per owner. If they try to submit a new

declaration when they've already submitted a declaration, they will receive an error message indicating that they've already made a declaration. Error message:

Sorry, but we have already received a declaration for that declaration code and letter ID combination.

To amend your declaration please click the "I want to change or continue an existing declaration" button.

As an alternative to the online application, owners may declare by telephone. An agent will be available to guide them through the declaration process. [Language translation services](#) are available.

By Phone

Declarations can only be made over the phone by the owner, calling the dedicated SVT toll-free line at 1 833 554-2323.

Callers outside of North America can reach the Service BC Contact Centre at 1 604 660-2421 (formerly referred to as Enquiry BC).

Third party representatives (spouses, lawyers, doctors, friends, etc.) are unable to make the declaration on behalf of the owner over the telephone if an authorization form has not been received. They must use the [online process](#). See [Third party representatives](#) for more information.

Translation Services

Translation services are available in many languages through Tier 1 Maximus toll-free at 1 833 554-2323.

Tier 1 SBC Offices (in person): Translation services are not offered in the offices; however, citizens may use the phone the CAT terminal to call the SBC Contact Centre.

Tier 2 PTB: When Maximus transfers a call to Tier 2, the interpreter will stay on the line with the caller. Provided the Tier 2 agent picks up the call and it doesn't go to voicemail, the interpreter will be able to facilitate the call with the Tier 2 agent.

Owner Verification Process

IMPORTANT: Under the [SVT Act](#), there are special privacy provisions. We cannot provide any SVT information to owners without first verifying their identity and we cannot provide any information to third parties without the owner's written consent. This differs from Rural Property Tax since certain information can be provided to third parties (e.g. taxes levied) without authorization as this debt is part of the public property tax roll.

There are two levels of verification, depending on where in the declaration process the owner is:

1. Prior to a declaration being completed:

The following information needs to be matched against the lead prior to providing assistance:

- First and Last Name
- Property Address

After the names and addresses have been confirmed the agent may assist an owner who is wanting to declare but does not have a copy of their letter or they wish to have the letter re-sent to them.

2. When the declaration is in progress or has been completed:

Prior to answering any inquiries, the following information needs to be matched against the lead or account:

- First and Last Name, AND
- Property Address, AND one of:
 - Declaration Code
 - Letter ID
 - Confirmation number (if they've already completed their declaration)
 - Last 3 digits of SIN
 - Date of Birth

If they don't have the required information to verify their identity, the agent cannot assist them.

Third Party Representatives

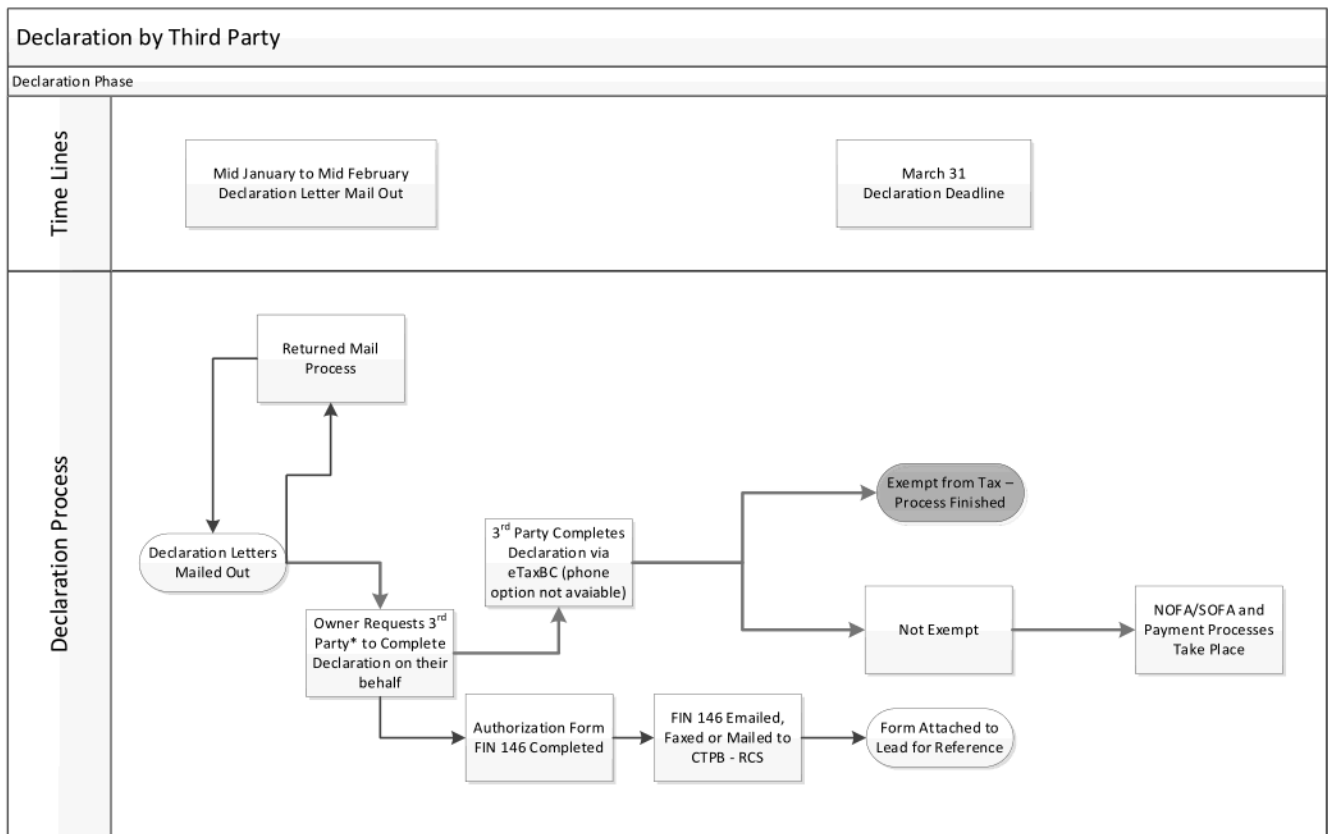
Third party authorization must be obtained in writing before any information can be released about another owner. A representative such as a family member, lawyer or accountant may be authorized to act on the owner's behalf. An authorized representative cannot use the telephone service unless the written consent is already received at the time of the call. The FIN 146, Authorization or Cancellation of a Representative form must be completed, printed, signed, scanned (if sending by email) and submitted by email, fax or mail.

By mail: Ministry of Finance
Consumer Taxation Programs Branch
PO Box 9435 Stn Prov Govt
Victoria BC V8W 9V3

By fax: 250 356-2195

By email: REVREGCL@Victoria1.gov.bc.ca

Figure 10. Declaration by Third Party



Registrations and Closure of Business (RCS) receives and processes ^{s.13} the FIN146. ^{s.13}
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Alternatively, the following documents may be used to grant third party authorization:

- Power of Attorney
- Will
- Grant of Administration (aka Letters of Administration)

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SBC Offices can only assist a third party representative if the third party representative has the completed FIN 146 or other supporting documentation on hand at the time.

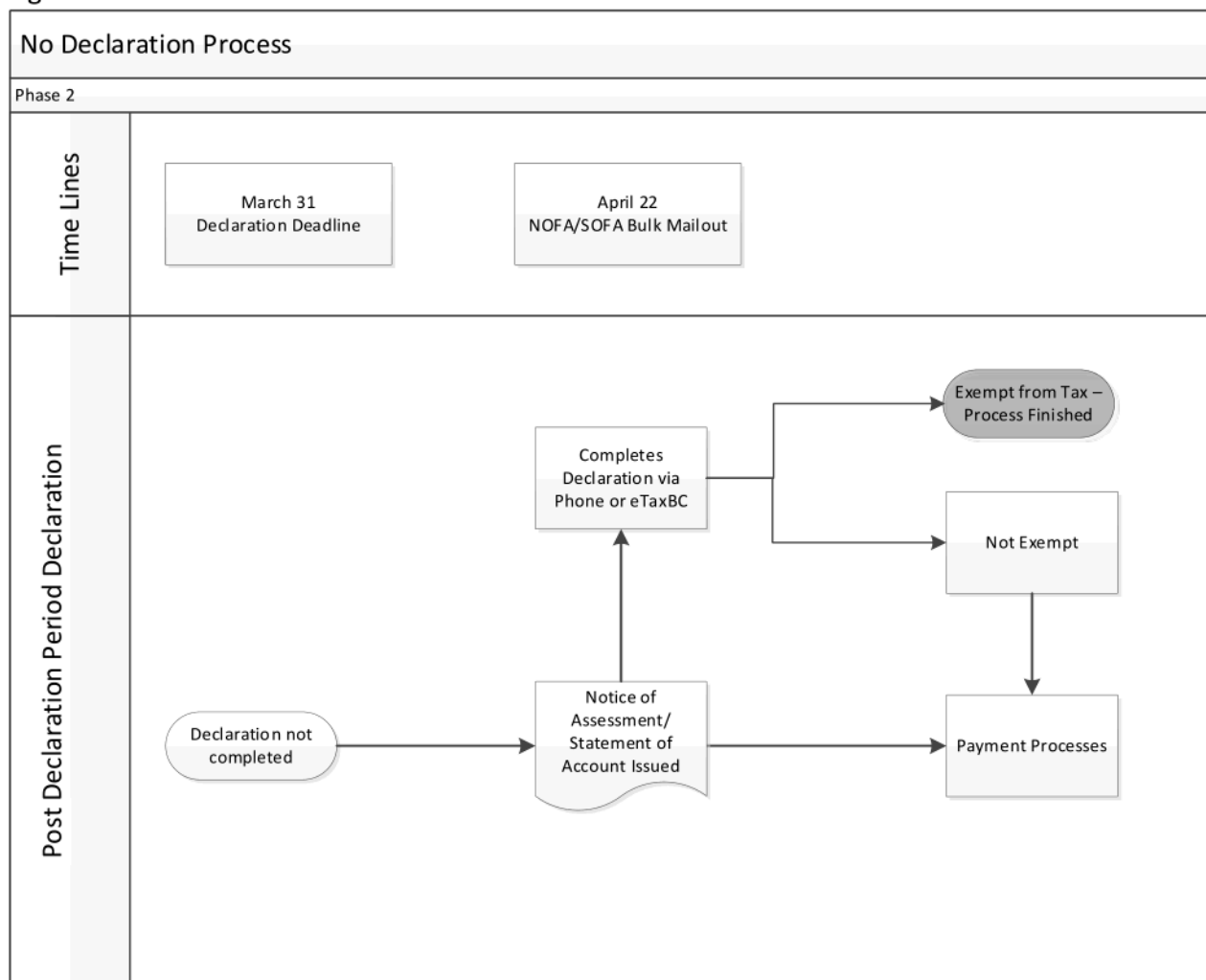
Someone can complete a declaration on someone else's behalf online if they:

- have their unique identification numbers from their letter (Declaration Code and Letter ID)
- have their Social Insurance Number
- have a completed Authorization or Cancellation of a Representative form (FIN 146)

An owner can complete their declaration over the phone together with another person helping them without a written agreement, provided consent is understood by the agent. The owner must be present during the call.

If an owner doesn't complete their declaration, they will receive a Notice of Assessment (NOFA) charging them the tax at the maximum tax rate.

Figure 11. Process for Non-Declaration



Paper Declarations

s.13 In special cases, a paper form can be used to declare. The FIN 560, *Speculation and Vacancy Tax Declaration*, will be available for owners that qualify for one of the 28 exemptions,

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The paper/PDF version of the FIN 560 will be available upon request as determined by Tier 2.

The forms will be received by ESIT-AS and sent to Finance following an agreed-on process. The forms will be manually entered by PTB staff. s.13

Additional Forms

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- Spousal Transfer of Income: FIN 561, *Spousal Transfer of Income Authorization* will be available on the SVT Forms webpage. s.13
s.13
- Medical Exemption: FIN 562, *Physician Certification*, will be available on the SVT Forms webpage. The owner must have their medical form completed and submitted if they have chosen a medical exemption s.13
s.13 on the declaration. s.13
- Authorization or Cancellation of a Representative (FIN 146)

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Completing the Declaration in eTaxBC, Step-by-Step (see Appendix 4)

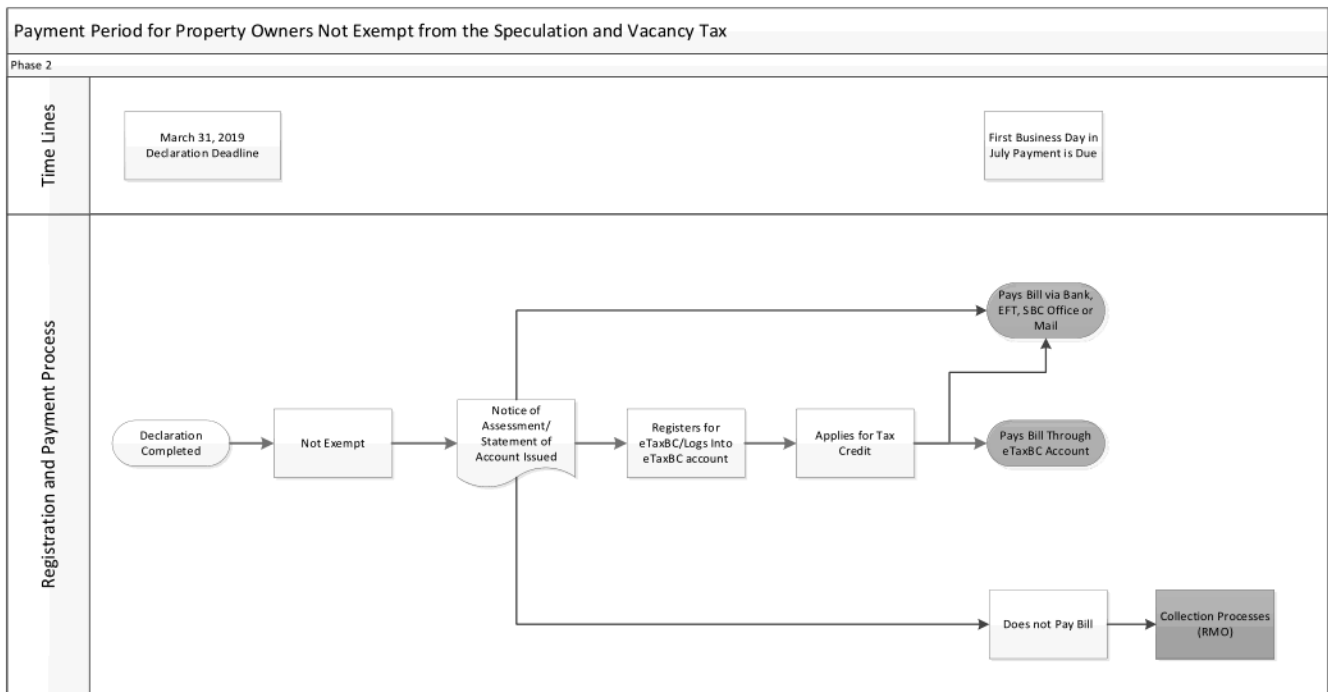
Registration in eTaxBC (also known as Enrolment)

Once the owner has completed their declaration, and they are liable for the tax, an entity will be created overnight. After the 24 hour period (or later), the owner will be required to log into eTaxBC and create their SPT account. s.13

Auto-registration (account creation)

- Available to owners who are liable for SVT, who will be receiving a Notice of Assessment (NOFA).
- A NOFA/SOFA will be mailed to them. The SOFA provides information on how to register/enrol in eTaxBC to create an SPT account. They will learn what they can do with their logon, checking their account balance and making their payment.
- Enter the Letter ID from the NOFA/SOFA to enrol into eTaxBC.

Figure 12. Payment Period



Return Mail (Declaration Letter)

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Undeliverable mail is returned to ESIT Advanced Solutions (ESIT-AS) where it is opened, imaged and loaded into GenTax, original destroyed. For all SPT entities with returned mail, a

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Note that declaration letters will not be re-sent after the March 31 cut-off date (consistent with BC Assessment Weekly address change interface). Due to the anticipated large volumes for SVT, return mail work items will not be created. The process will be as automated as possible.

Update Contact Information

Owners must update their address at [BC Assessment](#) for future mail outs.

Need a Copy Declaration Letter – printed or emailed

After February, owners may call, email, or visit a Service BC Office to request a copy of their declaration letter. Be sure to confirm their identity following the [owner verification process](#). If they wish to update their mailing address, [follow this information](#). Locate the Lead in GenTax, save their declaration letter as a PDF and mail or email it to them^{s.13}

Escalation Procedure for Tier 2 Staff

Process and criteria for staff to escalate, ^{s.13}

In general terms, if Tier 2 staff find themselves not able to answer an owner's question, they are to escalate it to the 2 AO18s. If they are unable to advise, escalate it to their Supervisor. If they are unable to advise, escalate to SVT Rulings. If they are unable to advise, escalate to the Manager.

SVT Rulings: Both the public and PTB staff may request SVT rulings on the administrative policy interpretation of the *SVT Act* and regulations. Rulings may be requested by sending an email request, with detailed facts and information ^{s.13}

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An SVT ruling can be requested when:

- a property owner has a question about the application of the SVT to a specific scenario.
- the SVT website, training guides and job aids do not provide sufficient information to answer the property owner's question.
- the question is not related to the administration of the property owner's account; for example, it is not a request for a form, letter, payment instructions, refund request, etc. Administrative questions should continue to be sent to spectaxinfo@gov.bc.ca.

SVT rulings are for information purposes only and are not binding on the administrator or a substitution for the legislation.

Tax Credits

Owners may be eligible for tax credits to reduce the amount of SVT they pay. The following outlines which tax credits owners may qualify for.

BC Tax Credit

An adult BC resident is entitled to a credit of up to \$2,000 if they are paying the SVT. The BC Tax Credit is automatically applied to the account. An application is not required.

- Owners via partnership interest and trustees of trusts are excluded.
- Undeclared world-wide income earners (satellite families) are excluded (even if BC resident).

The \$2,000 maximum is per owner per property. For example:

	Property A	Property B	Totals
Owner's interest	25%	75%	100%
Credit Available	\$500	\$1,500	\$2,000
Tax Due	\$250	\$1,875	\$2,125
Credit Applied	\$250	\$1,500	\$1,750
Net Tax Due	\$0	\$375	\$375

Income-Based Tax Credit for Eligible Taxpayers

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Non-BC residents (including satellite families; foreigners and other Canadians who report and pay income tax in BC) can apply for an income-based tax credit via eTaxBC. s.13 The income-based tax credit will not reduce an owner's tax below the amount a BC resident would pay. Only those who have earned income in BC and have filed a federal income tax return and have had the income attributed to BC may apply for the income-based tax credit. When claiming their income-based tax credit, owners are required to s.13 provide a copy of their Notice of Assessment (NOA) from Canada Revenue Agency (CRA) in eTaxBC.

Spousal Transfer

A spouse of an eligible taxpayer can transfer all or part of their BC income to the eligible taxpayer to reduce the amount of tax owed. The spouse transfer is completed through eTaxBC, through the income-based tax credit process. The spouse will be required to complete a form: FIN 561, *Spousal Transfer of Income Authorization* that needs to be submitted with the income credit application in eTaxBC. Also, the spouse's NOA from the CRA must be attached.

Payment Methods

- Full or partial payments in their logged-in eTaxBC SPT account can be made by Pre-Authorized Debit Agreement (PAD) (there is no option for PAD for re-occurring payments)
- Online payments through their Financial Institution
- Electronic Fund Transfer (EFT) or wire transfer
- Cheques received by and processed by ESIT
- Government Agent, such as SBC Offices can receive Debit, Cash or Cheque

eTaxBC: Logged on vs Logged off

Logged off functionality (no logon required): eTaxBC SVT Declaration

- SVT Declaration

Logged on functionality (logon is required): eTaxBC Website

- Ability to review declaration, saved drafts and completed
- View letters
- Income-based tax credit
- Make a payment

Grant access to a third party bookkeeper or accountant s.13
s.13

- Third party must enrol into eTaxBC as a third party logon and create their own username/password. Then they can request access to client's SPT account.
- If third party is already managing existing taxpayers in the system, they can request access to client's SPT account.

- SPT account holder (taxpayer who is liable for Spec Tax) logon will then approve access to their account.

GenTax Workflow

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Appendices

Appendix 1: Resources

- Website* is the primary resource: gov.bc.ca/spectax
 - [Declaration](#)
 - [Exemptions](#)
 - [Taxable Regions](#)
 - [Frequently Asked Questions \(FAQs\)](#)
 - [Subscribe to updates for Speculation and Vacancy Tax](#)
 - [Legislation](#)
 - [30-Point Plan for Housing Affordability in BC](#)
- Property owners may submit questions, in this order:
 1. By phone**:
 - Toll-free: 1 833 554-2323 (dedicated SVT line, Maximus, Tier 1)
 - Vancouver and Outside of North America: 1 604 660-2421 (SBC Contact Centre, formerly referred to as Enquiry BC)
 - Victoria: 250 387-6121 (SBC Contact Centre, formerly referred to as Enquiry BC)
 - Elsewhere in BC: 1 800 663-7867 (SBC Contact Centre, formerly referred to as Enquiry BC)
 2. By email:
 - Email: spectaxinfo@gov.bc.ca (PTB Tier 2: allow 48 hours for response)
 3. In person (not advertised):
 - [Service BC Centre Offices](#)

*gov.bc.ca/spectaxinfo and gov.bc.ca/speculationtax are both still active URLs that will likely be retired over time. They were included in early communications/documentation released to the public. They redirect to gov.bc.ca/spectax which is the URL that should be shared/used.

**[Translation services](#) are available via phone.

- Land Title and Survey Authority (LTSA): <https://www.ltsa.ca/> Contact LTSA for any questions about names on title, ownership percentage and mailing address changes
- BC Assessment look-up tool: <https://www.bcassessment.ca/> Enter a civic address, Roll and Jurisdiction, Plan and Lot or PID to find the assessed value of a property
- Maps of designated taxable regions [are available online.](#)
- [eTaxBC online declaration](#)

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➤ Canada Revenue Agency's List of Charities

Appendix 2: Glossary of Terms

See the [Legislation](#) for a fulsome list of definitions.

Terms	Definitions
Arm's Length Tenant	<p>This term takes its meaning from the federal <i>Income Tax Act</i>. A person who does business at "arm's length" is a person who has no special advantage in that business dealing.</p> <p>Because this is about the facts of the relationship, it cannot be completely defined by the law—anybody could have special advantages in a business deal, such as being romantically involved, or being on the same sports team.</p> <p>However, the law does say that a spouse, or a family member (including adoptive family members) can never be at arm's length: they are always dealing at an advantage because of their relationship.</p> <p>For the purposes of the speculation tax:</p> <ul style="list-style-type: none">• A tenant who is dealing at an advantage is a "non-arm's length" tenant. <p>If the relationship is purely business in all respects, then the tenant is an "arm's-length" tenant.</p>
BC income for a corporation	<p>If the corporation taxation year coincides with the calendar year (speculation tax year) the corporation notional income for the calendar year is their BC income.</p> <p>If the corporation has more than one income taxation year in the calendar year, the BC income is the total of all applicable amounts for each income taxation year in that calendar year. Determine the applicable amount by dividing the number of days in the income taxation year that are in that calendar year by the total number of days in that income taxation year and multiplying the amount by the corporation notional income for that income taxation year.</p> <p>New corporation formed in the calendar year due to amalgamation – the total of all applicable amounts that would be determined as if the corporation had more than one income taxation year in the calendar year (above) for the new corporation and each predecessor corporation of the new corporation.</p> <p><u>Notional income</u>: if not a resident in Canada at any time in the income taxation year as defined in the federal <i>Income Tax Act</i>, is the corporation taxable income earned in Canada in the taxation year</p>

Terms	Definitions
	<p>under section 115(1)(a)(ii) to (vii), (b) and (c) and (2.2) of the Federal Act and attributable to BC in accordance with regulations made under section 124(4) of the Federal Act.</p> <p><u>Notional income</u>: if a resident in Canada the corporation income for the income tax year determined under Division B of Part 1 of the federal Act and attributable to BC in accordance with regulations made under section 124(4) of the Federal Act if in those regulations the references to "taxable income" are read as references to "income".</p>
BC income for an individual	BC income is the amount of income earned in the taxation year in BC. Same meaning as in 4(1) of BC <u>Income Tax Act</u> . BC income that is used to determine BC income balance is current year (speculation tax year), preceding year and 2 nd preceding year. In the first year, 2 nd preceding year income cannot be used (2016).
BC Resident	A BC resident will be a resident for income tax purposes as of December 31 st of the calendar year. They must also be a Canadian citizen or permanent resident of Canada, and not part of a satellite family. An individual in the provincial nominee program is also a BC resident.
Beneficial Owner	<p>When a trustee of a trust is registered as the legal owner of a residential property (or a portion of it), a "beneficial owner" is an individual who has one of the following:</p> <ul style="list-style-type: none"> • a beneficial interest in the property or portion • the power to revoke the trust and receive the property or portion <p>Alternatively, if a corporation is in the position of being a beneficial owner in a trust, every corporate interest holder is considered a beneficial owner.</p>
Calendar Year	When used in reference to the Speculation and Vacancy Tax, this term means the speculation tax year.
Confirmation number	A 10 digit number received after saving or completing their online declaration. This can be used to access their declaration again. (Ex/ 0-123-456-789)
Corporate Interest Holder	<p>For the purposes of this tax, an individual is a "corporate interest holder" of a corporation if the individual whether individually, in concert with others, or through an intermediary:</p> <ul style="list-style-type: none"> • has legal or beneficial ownership or control, directly or indirectly, either of shares of the corporation representing 25% or more of the value of the corporation's equity, or of 25% or more of the voting rights,

Terms	Definitions
	<ul style="list-style-type: none"> has the right, directly or indirectly, to appoint or remove the majority of the corporation's board of directors, <p>Additionally, an individual is a "corporate interest holder" if the individual exercises or has the right to exercise significant influence or control over the corporation.</p>
Corporation	Corporation means a company, a body corporate, a body political and corporate, an incorporated association or a society, however and wherever incorporated, but does not include a municipality or a corporation sole. See Corporate Interest Holder.
Declaration	An online form in eTaxBC that every property owner in a designated taxable region must complete whether exempt or liable. Most BC owners will be able to claim an exemption; other owners will be liable for the tax.
Declaration Code	A unique number with 5 digits on the <u>Declaration Letter</u> (top right corner) they receive in January-February. (Ex/ 12345)
Declaration Letter (aka Outreach Letter)	The initial letter mailed out to each property owner who are identified in designated taxable regions. This letter informs the owner of the new Speculation and Vacancy Tax, lists each property, includes instructions how to declare, pay, etc. Letters are mailed January 21, 2019-mid February.
Eligible Taxpayer (as related to Part 4 – Tax Credits)	<p>“Eligible taxpayer” is how the legislation describes who is eligible to apply for the income-based tax credit. Eligible taxpayer includes owners of residential properties who are subject to the 2% tax rate or 1% tax rate. It excludes an owner who holds an interest in the residential property as a partner in a partnership.</p> <p>2% tax rate includes:</p> <ul style="list-style-type: none"> an owner who's an individual, if they are an untaxed income earner an owner that's a corporation, if any corporate interest holder is an untaxed income earner an owner who is trustee of a trust, if any beneficial owner is an untaxed income earner corporations which have no corporate interest holders <p>1% tax rate includes:</p> <ul style="list-style-type: none"> an owner who's an individual, if they are a Canadian citizen or permanent resident

Terms	Definitions
	<ul style="list-style-type: none"> an owner that's a corporation, if every corporate interest holder is a Canadian citizen or permanent resident an owner who is trustee of a trust, if every beneficial owner is a Canadian citizen or permanent resident <p>Note: Partnerships have been removed from interest rate categories as they are excluded from the eligible taxpayer definition.</p>
Foreigner	A foreigner is an individual who is not a Canadian citizen or permanent resident of Canada.
Household	A household will be limited to the spousal unit.
Indigenous Nation	(a) a band under the <i>Indian Act</i> (Canada); (b) the Nisga'a Nation; (c) a Nisga'a Village; (d) the Sechelt Indian Band under the <i>Sechelt Indian Band Self-Government Act</i> (Canada); (e) the Sechelt Indian Government District under the <i>Sechelt Indian Band Self-Government Act</i> (Canada); (f) a treaty first nation; (g) the Westbank First Nation under the <i>Westbank First Nation Self-Government Act</i> (Canada); (h) a prescribed Indigenous entity
Individual	Individual means a person. See Owner.
Letter ID	A unique number with 11 digits on the <u>Declaration Letter</u> (top right corner) they receive in January-February. (Ex/ L0123456789).
Long-term rental	A home is a long-term rental if it is rented for at least 180 days (6 months) in each calendar year, in periods of 30 days or more (a home is considered rented even if only a portion of it is rented, such as a basement suite). For the 2018 calendar year, the minimum qualifying rental period will be reduced to 90 days (3 months) as a concession to the reduced amount of time available to rent this year, in periods of 30 days or more.
Non-arm's length (NAL)	<p>Non-arm's-length transactions are ones where there IS a relationship between individuals.</p> <p>Relationships are family member (including adoptive family members).</p> <p>For the purposes of the speculation tax:</p> <ul style="list-style-type: none"> A tenant who is dealing at an advantage is a "non-arm's length" tenant. <p>(Administrator should be able to upon reviewing evidence determine</p>

Terms	Definitions
	that a relationship is non-arm's-length.)
Notice of Assessment (NOFA)	After declaring, for those liable for the SVT, this NOFA is sent by mail to the property owner. It includes the owner's properties and ownership percentage. A NOFA is mailed together with a SOFA the first time (May).
Other Canadian	An "other Canadian" is a Canadian citizen or permanent resident of Canada, who is not part of a satellite family, and who is not a BC resident as defined above.
Owner	Except in a reference to a beneficial owner, means a person who is one of the following: (a) a registered owner of the property (b) a registered holder of the registered agreement for sale of a residential property; (c) a life tenant under a registered life estate in a residential property; (d) a registered occupier of a residential property.
Partnership Interest Holder	When a member of a partnership owns a residential property (or a portion of it), and that ownership is partnership property, a "partnership interest holder" is an individual who is entitled to a share of it through the partnership. Alternatively, if a corporation is a partner in the partnership, every corporate interest holder is considered a partnership interest holder.
Permanent resident of Canada	An individual who is a permanent resident under the <i>Immigration and Refugee Protection Act</i> (Canada).
Person with disabilities (PWD)	(a) an individual who is designated as a person with disabilities under the <i>Employment and Assistance for Persons with Disabilities Act</i> ; (b) an individual considered to be disabled under the <i>Canada Pension Plan</i> ; (c) an individual entitled to a deduction under the federal Act.
Principal Residence aka Primary residence	The place where an individual spends at least 183 days in during the year, and has, to the greatest degree, made his or her home. The place where an individual resides for a longer period in a calendar year than any other place. Spouses cannot claim two principal residences except under certain defined circumstances. See Residence.
Provincial Nominee	An individual who is named in a valid nomination certificate issued by the government and in agreement between the government and Canada under the <i>Immigration and Refugee Protection Act</i> (Canada). See <i>Government of Canada's website</i> .
Registered	Registered in the books of the Land Title Office (LTSA)
Registration/Enrolment	A process that occurs after making a declaration and ONLY for those liable for the tax. It is estimated that approximately 50,000 taxpayers will be liable. SPT accounts are auto-generated in GenTax 24 hours (or

Terms	Definitions
	later) after completing their declaration. Owners who are exempt will not be registered.
Residence	(a) a detached house, cottage or other single-family dwelling; (b) a dwelling that is a strata lot; (c) an apartment in (i) a single-family dwelling, (ii) a dwelling that is a strata lot, or (iii) a duplex or other multi-family dwelling.
Spouse	A spouse is a cohabiting spouse or common-law partner, as defined in the federal <i>Income Tax Act</i> . Anyone who is married or living together in a spousal like relationship for at least two years or who files their income tax as spouses or common-law partners.
SPT	Stands for Speculation and Vacancy Tax. This term is used primarily in eTaxBC/GenTax. Ex/ SPT account. There is an SQR to have this term changed in the system to SVT since it refers to the same tax.
Statement of Account (SOFA)	After declaring, for those liable for the SVT, this SOFA is sent by mail to the property owner. It includes how much tax is owing on each SVT account, how to claim any credits, and how to go into eTaxBC to register, apply for credits and pay the tax. A SOFA is mailed together with a NOFA the first time (May).
SVT	Primary acronym to refer to Speculation and Vacancy Tax.
Trust	A trust is a legal relationship where the trustee holds the legal interest in (legally owns) money or other assets for someone else's benefit. For SVT, this includes an estate or property.
Trustee	A personal representative.
Trustee of a Trust BC Income	If an individual or a corporation is a trustee of a trust, the individual or corporations BC income for the calendar year is equal to the total of all amounts of the trusts income earned in the taxation year. If the trust is a graduated rate estate (as defined under the federal <i>Income Tax Act</i> section 248(1) at anytime during the income tax year if in the calendar year, the income is all amounts for each income taxation year that are in the calendar year determined by dividing the number of days in the tax year that are in the calendar year by the total number of days in the tax year and multiplying the amount by the trusts income earned in that income tax year.
Untaxed Worldwide Earner (or satellite family)	In public communications, the term "satellite family" is preferred, but legislation uses the expression "Untaxed Worldwide Earner". Conceptually, Untaxed Worldwide Earners are people whose unreported (and therefore untaxed) income is greater than their reported income.

Terms	Definitions												
	<p>i. An individual's income is combined with their spouse's income for the purposes of this calculation, presumably to take account of income-splitting maneuvers.</p> <p>ii. Unreported income means the total of all amounts "earned or realized", if they haven't been reported for the purposes of the federal <i>Income Tax Act</i>. It includes any amounts from the disposition of property, and includes not only money but also the value of rights or things earned or realized.</p> <p>iii. Reported income will usually mean the amount on line 150 of an individual's income tax return:</p> <table> <tr> <th>Circumstances</th><th>What "reported income" means</th></tr> <tr> <td>if they have been assessed under Part I of the federal <i>Income Tax Act</i>:</td><td>the amount described on the assessment as total income for the purposes of line 150 of a return</td></tr> <tr> <td>if they have filed a return but an assessment has not been issued:</td><td>the amount reported on the return as total income for the purposes of line 150</td></tr> <tr> <td>if they were resident in Canada for income tax purposes at any point in the year, but were not required to file a return and haven't:</td><td>the amount they would have been required to report as total income for the purposes of line 150 if they were to file a return</td></tr> <tr> <td>if they were not resident in Canada for income tax purposes, were not required to file a return, and haven't:</td><td>reported income is nil</td></tr> <tr> <td>if they were required to file a return but haven't:</td><td>reported income is nil</td></tr> </table>	Circumstances	What "reported income" means	if they have been assessed under Part I of the federal <i>Income Tax Act</i> :	the amount described on the assessment as total income for the purposes of line 150 of a return	if they have filed a return but an assessment has not been issued:	the amount reported on the return as total income for the purposes of line 150	if they were resident in Canada for income tax purposes at any point in the year, but were not required to file a return and haven't:	the amount they would have been required to report as total income for the purposes of line 150 if they were to file a return	if they were not resident in Canada for income tax purposes, were not required to file a return, and haven't:	reported income is nil	if they were required to file a return but haven't:	reported income is nil
Circumstances	What "reported income" means												
if they have been assessed under Part I of the federal <i>Income Tax Act</i> :	the amount described on the assessment as total income for the purposes of line 150 of a return												
if they have filed a return but an assessment has not been issued:	the amount reported on the return as total income for the purposes of line 150												
if they were resident in Canada for income tax purposes at any point in the year, but were not required to file a return and haven't:	the amount they would have been required to report as total income for the purposes of line 150 if they were to file a return												
if they were not resident in Canada for income tax purposes, were not required to file a return, and haven't:	reported income is nil												
if they were required to file a return but haven't:	reported income is nil												

Teams and Roles

ROLES AND RESPONSIBILITIES

Teams & Roles



Scope of Responsibilities

	Service BC Offices "Tier 1" <In-Person Service>	Service BC Contact Centre: Maximus "Tier 1" <Telephone Service>	Property Taxation Branch (PTB) "Tier 2" <Telephone/Email Service>	Registration and Closure Section "RCS" <Telephone Service>
GENERAL INQUIRIES	<p>Basic SVT information, available on the website.</p> <ul style="list-style-type: none"> What/How/When/Action required If an owner may be liable or exempt <p>Complex questions directed via phone through Maximus and transferred to Tier 2. Phone kiosks are available.</p>	<p>Basic SVT information, available on the website.</p> <ul style="list-style-type: none"> What/How/When/Action required If an owner may be liable or exempt <p>Translation services available.</p> <p>Transfer complex questions to Tier 2.</p>	<p>Complex SVT information and out of scope for SBC Offices or Maximus.</p> <ul style="list-style-type: none"> Multiple properties Complex exemptions Income sharing Corporations, Partners, Trusts First Nations Other 	
LETTER ID OR DECLARATION CODE	<p>Declaration assistance for Individuals:</p> <ul style="list-style-type: none"> Provide Declaration Code and Letter ID Re-print a copy of declaration letter <p>Access to a slice of GenTax (External Services).</p>	<p>Declaration assistance for Individuals:</p> <ul style="list-style-type: none"> Provide Declaration Code and Letter ID Re-send a copy of declaration letter by email <p>Access to a slice of GenTax (External Services).</p>	<p>Declaration assistance for all owners:</p> <ul style="list-style-type: none"> Provide Declaration Code and Letter ID Re-send a copy of declaration letter by email or mail <p>Access to GenTax in full.</p>	

	Service BC Offices "Tier 1" <In-Person Service>	Service BC Contact Centre: Maximus "Tier 1" <Telephone Service>	Property Taxation Branch (PTB) "Tier 2" <Telephone/Email Service>	Registration and Closure Section "RCS" <Telephone Service>
DECLARATION - EXEMPT ONLY	<p>Declaration assistance at a kiosk in eTaxBC for owners who are exempt from SVT if:</p> <ul style="list-style-type: none"> They are residents of BC, they only own one property in a designated taxable region and it's their principal residence <p>OR</p> <ul style="list-style-type: none"> They are residents of BC, they own one property in the designated taxable regions and it is rented out for at least 3 months in 2018 (6 months in 2019). <p>Access to a slice of GenTax (External Services).</p>	<p>Declaration assistance in eTaxBC for owners who are exempt from SVT if:</p> <ul style="list-style-type: none"> They are residents of BC, they only own one property in a designated taxable region and it's their principal residence <p>OR</p> <ul style="list-style-type: none"> They are residents of BC, they own one property in the designated taxable regions and it is rented out for at least 3 months in 2018 (6 months in 2019). <p>Access to a slice of GenTax (External Services).</p>	<p>Declaration assistance in eTaxBC for all other owners who are exempt from SVT.</p> <p>Access to GenTax in full.</p>	
DECLARATION - LIABLE FOR TAX	<p>Any owners liable for the tax directed via phone through Maximus and transferred to Tier 2. Phone kiosks are available.</p> <p>Access to a slice of GenTax (External Services).</p>	<p>Any owners liable for the tax, transfer to Tier 2.</p> <p>Access to a slice of GenTax (External Services).</p>	<p>Assist owners to complete their declaration in eTaxBC if they are liable for the tax.</p> <p>Ability to:</p> <ul style="list-style-type: none"> view declaration letters review completed and saved draft declarations discuss income-based tax credits discuss payment options 	

	Service BC Offices "Tier 1" <In-Person Service>	Service BC Contact Centre: Maximus "Tier 1" <Telephone Service>	Property Taxation Branch (PTB) "Tier 2" <Telephone/Email Service>	Registration and Closure Section "RCS" <Telephone Service>
ACCOUNTS AND BILLING	<p>Ability to verify details of the declaration made and balance owing (access to a slice of GenTax: External Services).</p> <p>Collect payment.</p> <p>Forward documentation to PTB/ESIT for processing.</p>	<p>Ability to verify details of the declaration made and balance owing (access to a slice of GenTax: External Services).</p>	<p>Assist owners who are liable for the tax with:</p> <ul style="list-style-type: none"> • Notice of Assessment (NOFA) • Statement of Account (SOFA) • Online payment • PAD questions • Income-based tax credits • Contact Information updates • Multiple entities or accounts • Other 	
POST			<p>Assist owners with:</p> <ul style="list-style-type: none"> • Reassessments • Audit • Refunds • Other 	
3 RD PARTY FUNCTIONS			<p>GenTax and Other 3rd Parties:</p> <ul style="list-style-type: none"> • Updated data from LTSA and BCA • BC Mail Plus functions • ESIT functions • TransUnion (returned mail) 	
ETAXBC TECH SUPPORT				<p>System Errors:</p> <ul style="list-style-type: none"> • Session Errors • Page Not Found Errors • Turning off pop-up blockers <p>Specific functions not working in eTaxBC.</p> <p>Transfer all Speculation Tax related questions to Tier 2.</p>

	Service BC Offices "Tier 1" <In-Person Service>	Service BC Contact Centre: Maximus "Tier 1" <Telephone Service>	Property Taxation Branch (PTB) "Tier 2" <Telephone/Email Service>	Registration and Closure Section "RCS" <Telephone Service>
ETAXBC ACCOUNT SUPPORT (post registration)				<p>Third Party Functionality:</p> <ul style="list-style-type: none"> • Determine if third party function available • Assisting with requesting third party access • Answering questions about third party access • Registration for third party access • Navigation through eTaxBC as third party
				<p>Adding Access to Additional Accounts:</p> <ul style="list-style-type: none"> • How to add access • Manually adding access <p>Password Resets:</p> <ul style="list-style-type: none"> • Taxpayer initiated password reset support • Manually resetting passwords • Sending password reset email <p>Forgotten Username:</p> <ul style="list-style-type: none"> • Taxpayer initiated forgot username request • Providing username • Confirming if username has been created or not

	Service BC Offices "Tier 1" <In-Person Service>	Service BC Contact Centre: Maximus "Tier 1" <Telephone Service>	Property Taxation Branch (PTB) "Tier 2" <Telephone/Email Service>	Registration and Closure Section "RCS" <Telephone Service>
ETAXBC ACCOUNT SUPPORT (post registration)				<p>Updating Profile Information:</p> <ul style="list-style-type: none"> • Email address changes • Security question changes • Web name changes • Phone number changes • Taxpayer initiated profile changes in eTaxBC support <p>eTaxBC Access Codes:</p> <ul style="list-style-type: none"> • Taxpayer initiated access code request • Verbally providing access code • Troubleshooting receiving of access code emails • Explaining what access codes are and why they are used • Troubleshooting entering access codes in eTaxBC

Important Dates / Annual Cycle

- July 1 – BC Assessment determines the value of your residential property
- December 31 – tax is levied on owners who own the property in taxable regions
- January-February – speculation and vacancy tax declaration letters mailed out
- January 21 – mail out begins and declaration period opens
- March 31 – declaration due date
- April 15 – most tax notices (NOFAs and SOFAs) mailed out if there's an unpaid account balance.
- May 23 – Monthly statements mailed on the 23rd until the account balance is paid in full
- June 23 – Monthly statements mailed on the 23rd until the account balance is paid in full
- First business day in July (July 2) – tax payment is due
- August 23 – outstanding tax payments are overdue and subject to interest
- September 23 – RMO proceeds with collections

The above annual cycle does not reflect possible delays caused by name matching and ownership percentage errors or folio additions.

Designated Taxable Regions

Website and maps: <https://www2.gov.bc.ca/gov/content/taxes/property-taxes/speculation-and-vacancy-tax/taxable-regions>

*The maps are for convenience only.

The designated taxable regions include:

- municipalities within the Capital Regional District. This excludes Salt Spring Island, Juan de Fuca Electoral Area, and the Southern Gulf Islands.
- municipalities within the Metro Vancouver Regional District, excluding Bowen Island, the Village of Lions Bay and Electoral area A, but including UBC and the University Endowment Lands
- the City of Abbotsford
- the District of Mission
- the City of Chilliwack
- the City of Kelowna and the City of West Kelowna
- the City of Nanaimo and the District of Lantzville

Exceptions (NOT part of the taxable regions):

- Reserve lands, treaty lands and lands of self-governing Indigenous Nations
- Islands in the above areas that are accessible only by air or water (excluding the municipalities on Vancouver Island listed above)
- Some residential properties owned by:
 - an Indigenous Nation
 - municipalities, regional districts, governments and other public bodies
 - registered charities
 - housing co-ops
 - certain not-for-profit organizations if property is used for charitable purposes
 - apartment buildings
 - some shared accommodations such as bunkhouses, cookhouses, rest homes, nursing homes and group homes.

If a residential property is excluded for one of these reasons, a declaration may not need to be completed. Refer to the [legislation](#) for details.


Table 1. List of Designated Taxable Regions

REGION	JURISDICTION		REGION	JURISDICTION
Capital	City of Colwood		Metro Vancouver	Village of Anmore
Capital	City of Langford		Metro Vancouver	Village of Belcarra
Capital	City of Victoria		Metro Vancouver	City of Burnaby
Capital	District of Central Saanich		Metro Vancouver	City of Coquitlam
Capital	District of Highlands		Metro Vancouver	City of Delta
Capital	District of Metchosin		Metro Vancouver	City of Langley
Capital	District of North Saanich		Metro Vancouver	Township of Langley
Capital	District of Oak Bay		Metro Vancouver	City of Maple Ridge
Capital	District of Saanich		Metro Vancouver	City of New Westminster
Capital	District of Sooke		Metro Vancouver	City of North Vancouver
Capital	Town of Sidney		Metro Vancouver	City of Pitt Meadows
Capital	Town of View Royal		Metro Vancouver	City of Port Coquitlam
Capital	Township of Esquimalt		Metro Vancouver	City of Port Moody
Nanaimo	District of Lantzville		Metro Vancouver	City of Richmond
Nanaimo	City of Nanaimo		Metro Vancouver	City of Surrey
Central Okanagan	City of Kelowna		Metro Vancouver	University Endowment Lands
Central Okanagan	City of West Kelowna		Metro Vancouver	University of British Columbia
Fraser Valley	City of Chilliwack		Metro Vancouver	City of Vancouver
Fraser Valley	City of Abbotsford		Metro Vancouver	District of West Vancouver
Fraser Valley	District of Mission		Metro Vancouver	City of White Rock

Table 2. Tax Rates


TAX YEAR	TAX PAYABLE YEAR	TAXPAYER TYPE	TAX RATE
2018	2019	All	0.5%
2019 and after	2020 and after	British Columbians, other Canadian citizens, and permanent residents who are not members of a satellite family	0.5%
2019 and after	2020 and after	Foreign owners and satellite families	2%

Figure 1. Sample of the Declaration Letter, Non-Vancouver Single Property


BRITISH COLUMBIA

January 25, 2019

Declaration Code: 00000
Letter ID: L0000000000



Declare Now
gov.bc.ca/spectax

JANE DOE
1234 MAIN STREET
ANYWHERE BC V8W 9W6

Dear JANE DOE,

The Speculation and Vacancy Tax is a new annual tax requiring all property owners in the taxable regions to complete a declaration. The tax is designed to ensure that foreign owners and satellite families are fairly contributing to B.C.'s tax system. It also encourages those with empty properties in urban areas to put them back into the housing market.

The B.C. government expects over 99% of British Columbians will be exempt from this tax. To claim your exemption, or to determine the amount of tax you owe, you will need to follow a simple process to make a declaration.

As you own property in a taxable region, you must complete your declaration by March 31, 2019.

If your property has more than one owner, even if the other owner is your spouse, a separate declaration must be made for each owner.

1. GET READY - You will need:

- Declaration Code: 00000
- Letter ID: L0000000000
- Property address: 1234 MAIN STREET ANYWHERE BC V8W 9W6
- Your Social Insurance Number (SIN)

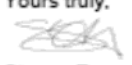
2. DECLARE:

- The easiest way to declare is to do so online, at gov.bc.ca/spectax
- You may also declare by calling toll-free at 1 833 554-2323, 8:00 a.m. to 8:00 p.m. PST, 7 days a week. Translation services are available.

For more information, read the enclosed insert, visit our website at gov.bc.ca/spectax or call toll-free at 1 833 554-2323, 8:00 a.m. to 8:00 p.m. PST, 7 days a week.

If you do not declare by March 31, 2019, you will receive a tax notice and may be taxed at 0.5% of your property's assessed value.

Yours truly,


Steven Emery
Administrator, Speculation and Vacancy Tax

Ministry of Finance **Speculation and Vacancy Tax**
Property Taxation Branch


PO Box 9472 Stn Prov Govt
Victoria BC V8W 9W6

Telephone: 604 660-2421
Toll Free: 1 833 554-2323

Website: gov.bc.ca/spectax
Email: spectaxinfo@gov.bc.ca

Figure 2. Sample of the Declaration Letter, Vancouver Multiple Property

January 25, 2019


BRITISH
COLUMBIA

Declaration Code: 00000
Letter ID: L0000000000

JANE DOE
1234 MAIN STREET
ANYWHERE BC V8W 9W8

Declare Now
gov.bc.ca/spectax

Dear JANE DOE,

The Speculation and Vacancy Tax is a new annual tax requiring all property owners in the taxable regions to complete a declaration. The tax is designed to ensure that foreign owners and satellite families are fairly contributing to B.C.'s tax system. It also encourages those with empty properties in urban areas to put them back into the housing market.

The B.C. government expects over 99% of British Columbians will be exempt from this tax. To claim your exemption, or to determine the amount of tax you owe, you will need to follow a simple process to make a declaration.

As you own property in a taxable region, you must complete your declaration by March 31, 2019.

If your property has more than one owner, even if the other owner is your spouse, a separate declaration must be made for each owner.

1. GET READY - You will need:


- Declaration Code: 00000
- Letter ID: L0000000000
- Property address: Please see reverse for a list of applicable properties.
- Your Social Insurance Number (SIN)

2. DECLARE:

- The easiest way to declare is to do so online, at gov.bc.ca/spectax
- You may also declare by calling toll-free at 1 833 554-2323, 8:00 a.m. to 8:00 p.m. PST, 7 days a week. Translation services are available.

For more information, read the enclosed insert, visit our website at gov.bc.ca/spectax or call toll-free at 1 833 554-2323, 8:00 a.m. to 8:00 p.m. PST, 7 days a week.

If you do not declare by March 31, 2019, you will receive a tax notice and may be taxed at 0.5% of your property's assessed value. Remember: this tax is different from Vancouver's empty homes tax, and separate declarations must be completed.

Yours truly,

Steven Emery
Administrator, Speculation and Vacancy Tax

Ministry of Finance Speculation and Vacancy Tax PO Box 9472 Stn Prov Govt Telephone: 604 660-2421
Property Taxation Branch Victoria BC V8W 9W6 Toll Free: 1 833 554-2323

Website: gov.bc.ca/spectax
Email: spectaxinfo@gov.bc.ca

Figure 3. Sample of the Insert

WHAT DO I NEED TO DO?

- 1 Read the declaration letter.
- 2 Keep your letter ID and declaration code from the letter handy – you'll need them to complete your declaration.
- 3 Have your social insurance number on hand – you'll need this to verify your identity and complete your declaration.
- 4 Register your declaration – the easiest way to do this is by visiting gov.bc.ca/spectax or by calling 1-833-554-2323.

If your property has more than one owner, even if the other owner is your spouse, a separate declaration must be made for each owner.



gov.bc.ca/spectax

DEADLINES



March 31, 2019
Declaration deadline.



July 2, 2019
If applicable, speculation and vacancy tax payment due.

WHERE YOU CAN FIND HELP

gov.bc.ca/spectax
1-833-554-2323

如有問題請諮詢稅務專家或致電:
1-833-554-2323

如有問題請諮詢稅務專家或致電:
1-833-554-2323

ਕੀ ਤੁਹਾਡਾ ਕੋਈ ਸਵਾਲ ਹੈ? ਇੱਕ ਟੈਕਸ ਮਾਹਰ ਨਾਲ ਗੱਲ ਕਰੋ ਜਾਂ ਜਾਣਕਾਰੀ ਪ੍ਰਾਪਤ ਕਰੋ:
1-833-554-2323

Mayroong tanong? Makipag-usap sa isang eksperto sa buwis o kumuha ng impormasyon:
1-833-554-2323



BC's Speculation and Vacancy Tax

YOU PROBABLY WON'T HAVE TO PAY IT :) BUT YOU DO HAVE TO REGISTER :(

Register to claim your exemption by March 31, 2019

Making Housing More Affordable

WHAT IS THE SPECULATION AND VACANCY TAX?

The speculation and vacancy tax is a key measure to tackle the housing crisis in major urban centres in British Columbia.

This new annual tax will help make sure that people who earn the majority of their income outside BC contribute their fair share in taxes.

It will discourage foreign buyers from using homes in BC as a way to turn a profit – a practice that has driven the cost of housing way up.

The tax also encourages owners to rent or sell empty homes, so more housing will be available for people who need it.

The BC government is taking action because people who live and work in BC deserve an affordable place to call home.



TAXABLE REGIONS

AM I EXEMPT?

The vast majority of British Columbians, over 99%, are exempt from the speculation and vacancy tax.

99% of British Columbians are exempt

BC residents who live in their principal residences, and owners of properties with tenants, are generally exempt. Visit gov.bc.ca/spectax for more information on exemptions that may apply to you.

To claim your exemption you must register by completing a declaration online or by phone.

Homeowners in the taxable regions need to declare before **March 31, 2019**.



HOW WILL THIS TAX HELP SOLVE BC'S HOUSING AFFORDABILITY CRISIS?

The speculation and vacancy tax will:

- Target foreign and domestic speculators who own homes in BC but don't pay tax here.
- Turn empty homes into good housing for people.
- Raise revenue that will go to supporting affordable housing.

This tax is one part of government's 30-point housing plan to return housing affordability to our province.



gov.bc.ca/spectax

Table 3. Universal Exemptions

Rental Exemption: <i>Occupied by a Renter (Arms-length)</i>
There is signed a tenancy agreement making it their home, tenant has no advantage based on any personal or family relationship to owner.
Property has to be occupied for at least 6 months of year (3 months for 2018), cannot just be the owner, spouse of owner or minor child of owner living with parent or guardian.
Persons with Disabilities Exemptions
It is the principal residence of a "person with disabilities" as designated under the Canada Pension Plan, the <i>Employment and Assistance for Persons with Disabilities Act</i> , or the federal Disability Tax Credit for income tax.
Construction or Renovation
<i>Construction or Renovation Exemption</i> – applies when the residence on the property is uninhabitable for 90 consecutive days in the calendar year due to construction or renovation or if there is not yet a residence on the property due to the state of building activity.
<i>Conservation of Heritage Property</i> – applies when the residence on the property is uninhabitable for 90 consecutive days in the calendar year because an owner is working to conserve the heritage property.
<i>Phased Development</i> – applies to all residential properties in specific multi-unit residential developments being build in phases on two or more residential properties, if reasonable steps are taken to not delay development. Does not apply to property within the development that could have been occupied as a home for 180 consecutive days in the calendar year.
<i>Vacant New Inventory</i> – applies to residential property when all the following apply: <ul style="list-style-type: none"> • The owner is a developer of the property • The property is part of a development of 5 or more residences on the property • Property contains a new residence that was offered for sale to the public during the calendar year but is not yet occupied as of the end of the year.
Special Property Exemptions
<i>Hazardous or damaged property</i> – if it was uninhabitable for 60 days in a row and caused by a disaster or hazardous condition beyond owners control.
<i>Child Daycare</i> – if it is a licenced and operating child daycare as of October 31 of the taxation year.
<i>Property with no residence</i> – only for 2018 taxation year.
<i>Strata accommodation</i> – for 2018 and 2019 taxation year and only applies to strata accommodation as defined in the <i>Assessment Act</i> .
Special Owner Exemptions
<i>Bankruptcy</i> – applies to a trustee in bankruptcy who owns a residential property on December 31, or to an owner of a residential property that has vested with the trustee in bankruptcy for at least 60 consecutive days in the calendar year.
<i>Not-for-profit Corporations</i> – applies when the ownership in a residential property is held as a not-for-profit corporation, and the property is used for a charitable purpose.
<i>Trustee on behalf of Indigenous Nation</i> – applies to residential property held by a trustee of a trust for the benefit of an Indigenous Nation.

Other Exemptions
<p><i>Property is in a trust created by a will for a minor</i> – applies when ownership is being held in a testamentary trust created for a minor child by the child’s parent or guardian.</p>
<p><i>Secondary residence close to medical treatment facility</i> – applies when a secondary residence is periodically occupied by an owner (or owner’s spouse or minor child) so they can receive required medical treatment at a facility that is close to the residence. This exemption requires written documentation about the medical condition from a medical practitioner.</p>
<p><i>Just Bought or Inherited the Property</i> – applies when a residential property was acquired in the calendar year and either paid property transfer tax or was exempt from paying property transfer tax for one of the following reasons detailed in the <u>Property Transfer Tax Act</u>:</p> <ul style="list-style-type: none"> • first-time home buyers’ exemption • new housing ("newly-built home") exemption • reversion, escheated or forfeited land exemption • transfers to or from a trustee in bankruptcy • transfer of land by Public Guardian and Trustee • transfer to a veteran or veteran's spouse <p>Also applies when the property was inherited in this calendar year through the disposition of assets under the terms of a will.</p>
<p><i>Limited exemption for Restricted Rentals</i> (for 2018 and 2019 only) – applies to property that cannot be rented out due to strata bylaw rules.</p>
<p><i>Recent Death of Owner</i> – applies to all owners of the property at the time of the death of any individual owner, and to the deceased’s personal representative. This exemption applies in the year of death and the next calendar year.</p>
<p><i>Separation or Divorce</i> – applies in the case of a breakdown of a spousal relationship. Applies to an interest in a residential property that is considered “family property” of married couples or common-law spouses who have been living together in a marriage-like relationship for at least two years, when there is a breakdown in that marriage or common-law relationship.</p> <p>Couples are eligible for the exemption in the calendar year they separated, if:</p> <ul style="list-style-type: none"> • if they remain apart for at least 90 consecutive days in that year, • did not reconcile in that year, and; • family property has not been divided. <p>Couples who separate less than 90 days from the end of the calendar year will be eligible for an exemption the following year if they continue to live apart and do not reconcile, and family property has not been divided.</p> <p>Couples can claim the exemption for a second year if they have not finalized their division of family property by the end of the first year that they claimed the exemption, and they continue to live apart and do not reconcile. "Family Property" is defined under the <u>Family Law Act</u>.</p>

Figure 4. Flow Chart to Determine Exemptions for which an Individual Qualifies

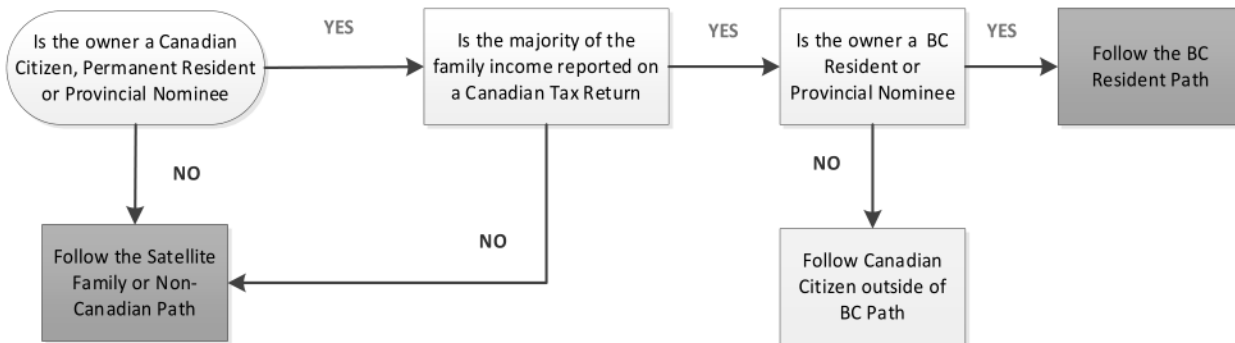


Table 4. Exemptions for Individual Owners

Exemptions for Individual Owners	BC Resident	Canadian Citizen outside of BC	Satellite Family or Non Canadian
Principal Residence Exemption: Owner Lives in Property			
Owner lived in home more than anywhere else for the calendar year.	Exempt	Not Applicable	Not Applicable
Rental Exemption: Tenant Lives in Property			
Property has to be occupied for at least 6 months of year (3 months for 2018), cannot just be the owner, spouse of owner or minor child of owner living with parent or guardian.			
Occupied by a Renter (Arms-length) – there is signed a tenancy agreement making it their home, tenant has no advantage based on any personal or family relationship to owner.	Exempt	Exempt	Exempt
Occupied by Family or other Non-arms-length tenant – has an advantage in dealing with the owner due to their relationship. They are staying there by permission from owner and must have lived there more than anywhere else in the year.	Exempt	Exempt	Not Applicable
Occupied by Family or other Non-arms-length tenant – staying there by permission from owner, lived there more than anywhere else in the year <u>and</u> is a residence of BC and whose income in BC is equal to or greater than 3 times the fair market rental value of the property. Only applicable to non Canadians or Satellite Families.	Not Applicable	Not Applicable	Exempt
Other Principal Residence Exemptions			
Residential Care Facility Exemption – it was the owner's principal residence prior to entering a residential care facility due to age, disability, addiction, illness or frailty. The facility must offer services such as daily meals, housekeeping or nursing care. Only available for 2 years and must have been the owner's primary residence prior to entering facility.	Exempt	Not Applicable	Not Applicable
Principal Residence Exemption for Residents Departing BC – Lived in BC before moving out of province. Applies when an owner moves out of BC during the calendar year but would have been eligible for a Principal Residence exemption if they had not left.	Not Applicable	Exempt	Exempt
Away from home for medical reasons – was the owner's principal residence prior to an extended absence due to medical treatment for owner, or their spouse or minor child. Physician certification form required. <i>Can only be claimed for 2 years for the same medical condition.</i>	Exempt	Not Applicable	Not Applicable
Away from home for other reasons – was the owner's principal residence the previous tax year or prior to hazardous/damage property exemption but they are away for a non-medical reason (excluding incarceration).	Exempt once every 10 years.	Not Applicable	Not Applicable
Additional Residence When Certain Spouses Live Apart – owner and owner's spouse live apart due to work or medical reasons and one of the homes is at least 100km closer to the workplace/medical facility than the distance between the other principal residence or alternately one is on Vancouver Island and the other is not.	Both exempt	Not Applicable	Not Applicable

Figure 5. Corporations: Owners are referred to as “Corporate Interest Holders”

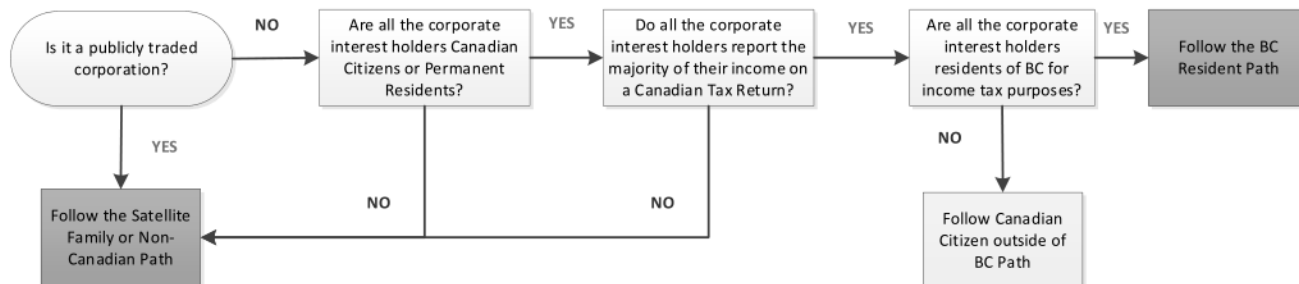


Figure 6. Partnerships: Owners are referred to as “Partnership Interest Holders”

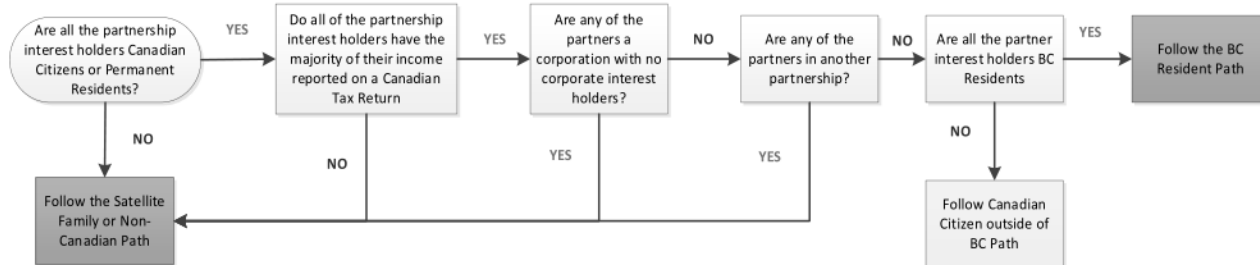


Figure 7. Trusts: Owners are referred to as “Beneficial Owners”

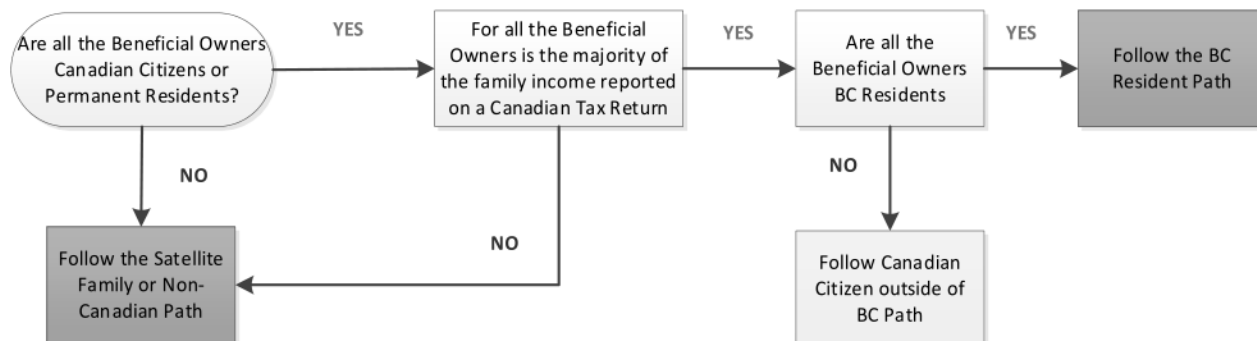


Table 5. List of Exemptions for Corporations, Trusts and Partnerships

Exemptions for Corporate Interest Holders, Trustees and Partners (referred to as "Owner")	BC Resident	Canadian Citizen outside of BC	Satellite Family or Non Canadian
Principal Residence Exemption: Owner Lives in Property			
Owner lived in home more than anywhere else for the calendar year.	Exempt	Not Applicable	Not Applicable
Rental Exemption: Tenant Lives in Property			
Property has to be occupied for at least 6 months of year (3 months for 2018), cannot just be the owner, spouse of owner or minor child of owner living with parent or guardian.			
Occupied by a Renter (Arms-length) – there is signed a tenancy agreement making it their home, tenant has no advantage based on any personal or family relationship to owner.	Exempt	Exempt	Exempt
Occupied by Family or other Non-arms-length tenant – has an advantage in dealing with the owner due to their relationship. They are staying there by permission from owner and must have lived there more than anywhere else in the year.	Exempt	Exempt	Not Applicable
Occupied by Family or other Non-arms-length tenant – staying there by permission from owner, lived there more than anywhere else in the year <u>and</u> is a residence of BC and whose income in BC is equal to or greater than 3 times the fair market rental value of the property.	Not Applicable	Not Applicable	Exempt
Other Principal Residence Exemptions			
Residential Care Facility Exemption – it was the owner's principal residence prior to entering a residential care facility due to age, disability, addiction, illness or frailty. The facility must offer services such as daily meals, housekeeping or nursing care. Only available for 2 years and must have been the owner's primary residence prior to entering facility.	Exempt	Not Applicable	Not Applicable
Principal Residence Exemption for Residents Departing BC – Lived in BC before moving out of province. Applies when an owner moves out of BC during the calendar year but would have been eligible for a Principal Residence exemption if they had not left.	Not Applicable	Exempt	Exempt
Away from home for medical reasons – was the owner's principal residence prior to an extended absence due to medical treatment for owner, or their spouse or minor child. Physician certification form required. <i>Can only be claimed for 2 years for the same medical condition.</i>	Exempt	Not Applicable	Not Applicable
Away from home for other reasons – was the owner's principal residence the previous tax year or prior to hazardous/damage property exemption but they are away for a non-medical reason (excluding incarceration).	Exempt once every 10 years.	Not Applicable	Not Applicable
Additional Residence When Certain Spouses Live Apart – owner and owner's spouse live apart due to work or medical reasons and one of the homes is at least 100km closer to the workplace/medical facility than the distance	Both exempt	Not Applicable	Not Applicable

Exemptions for Corporate Interest Holders, Trustees and Partners (referred to as "Owner")	BC Resident	Canadian Citizen outside of BC	Satellite Family or Non Canadian
between the other principal residence or alternately one is on Vancouver Island and the other is not.			

Figure 8. Service Flow for Property Owner Inquiries

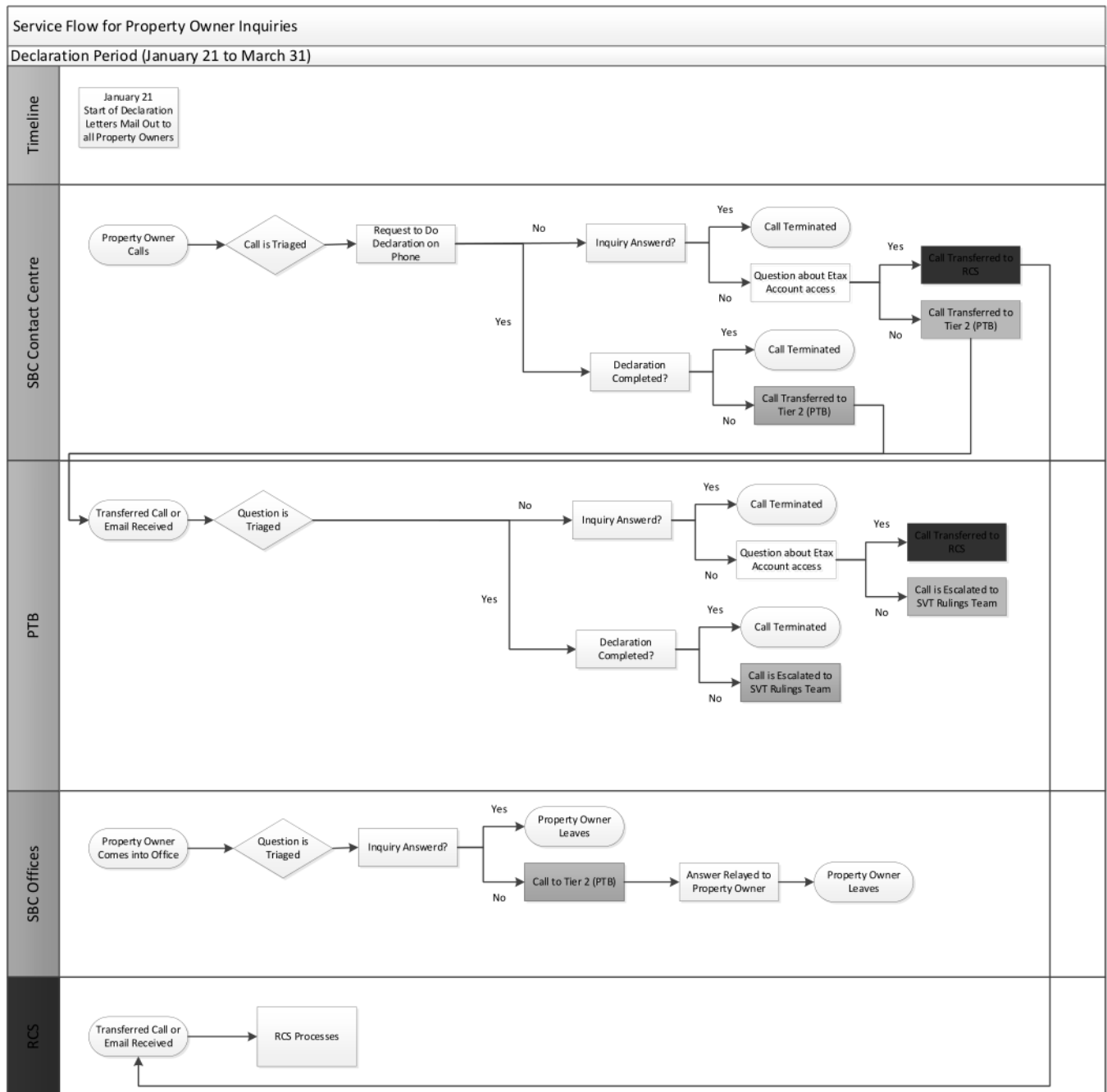


Figure 9. Declaration Process by Owner

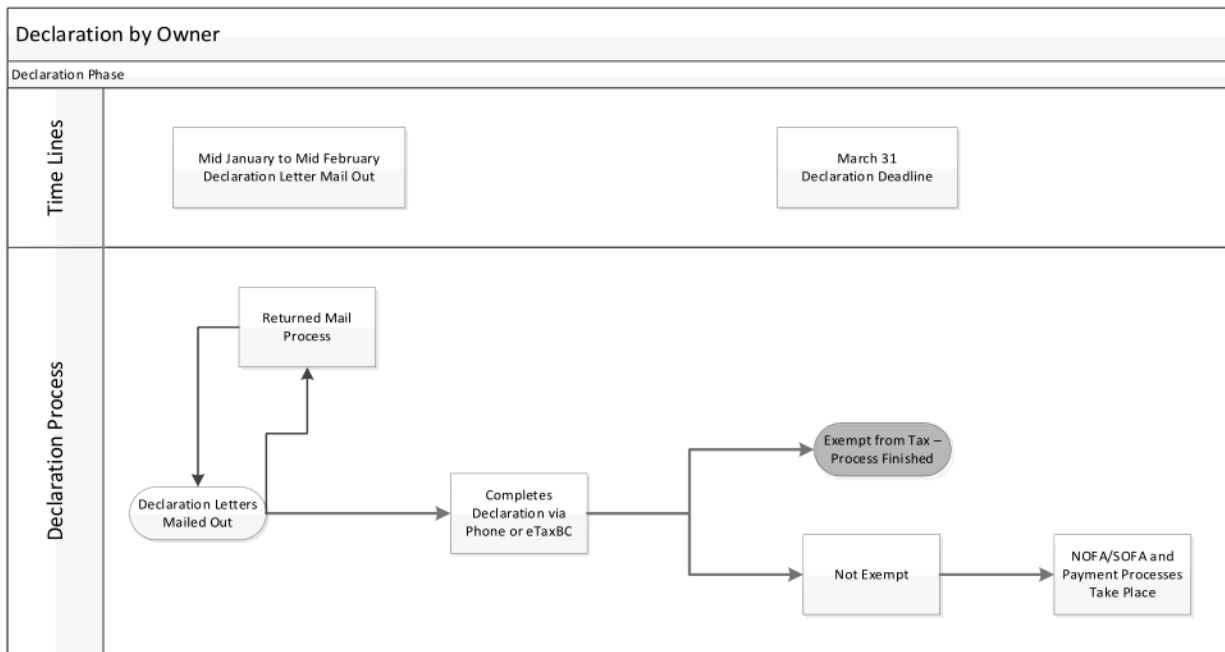


Figure 10. Declaration by Third Party

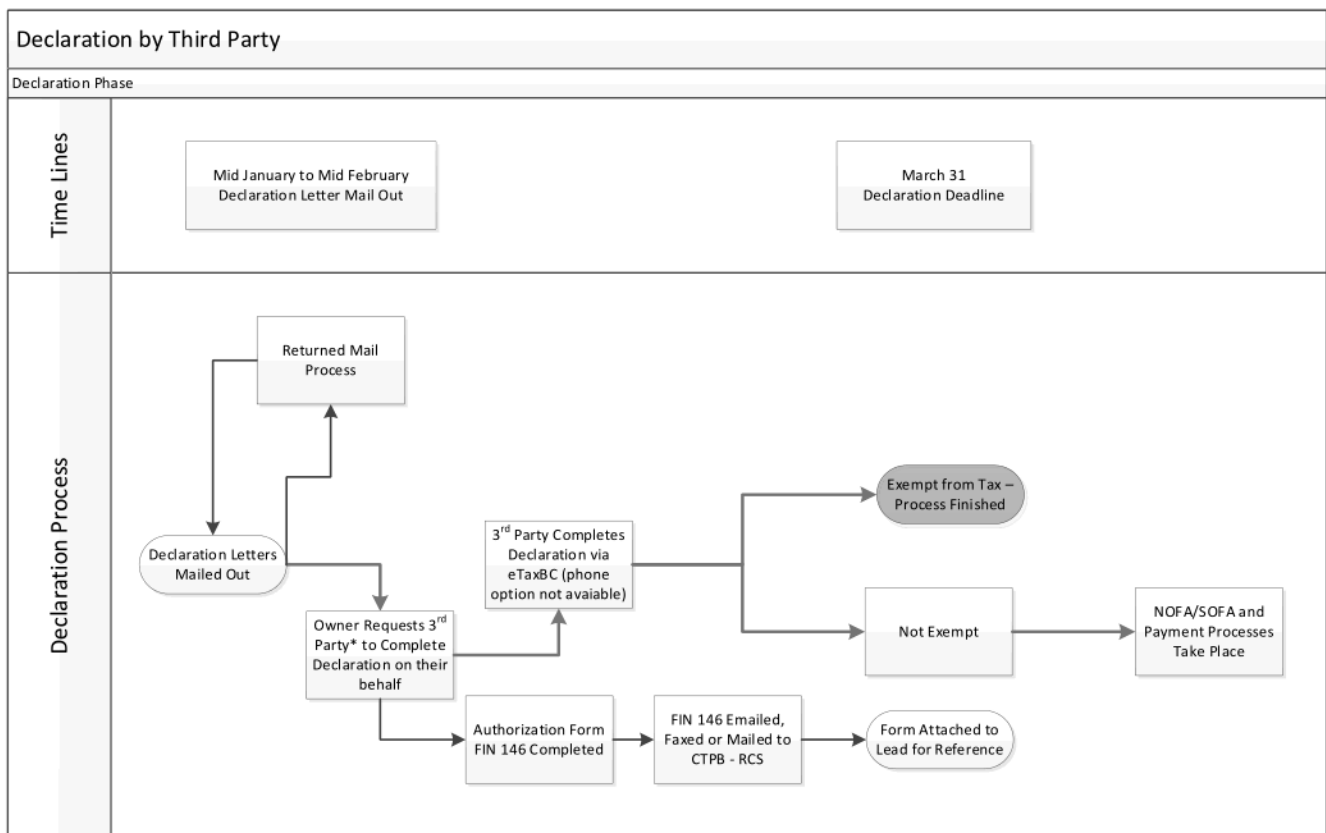


Figure 11. Process for Non-Declaration

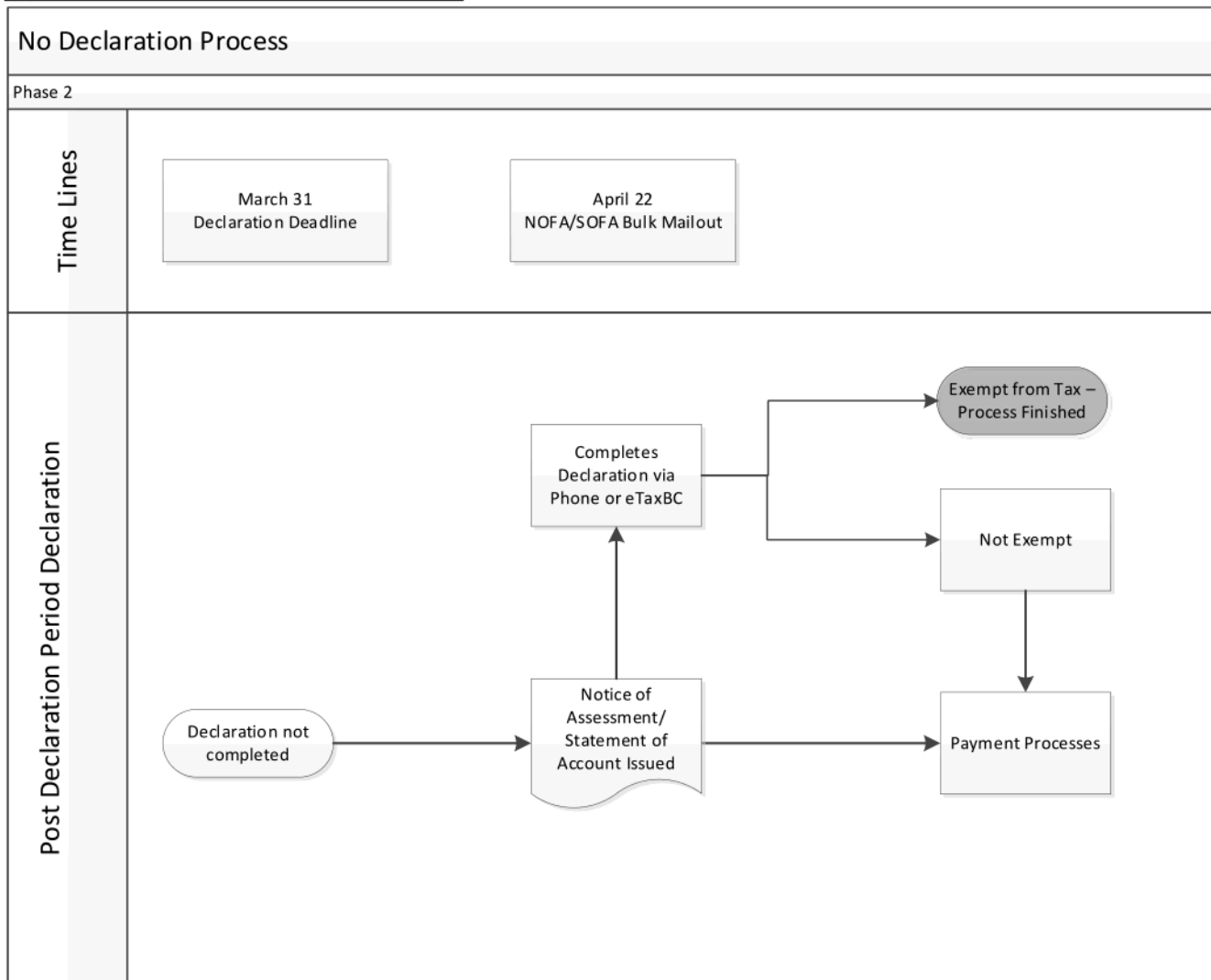
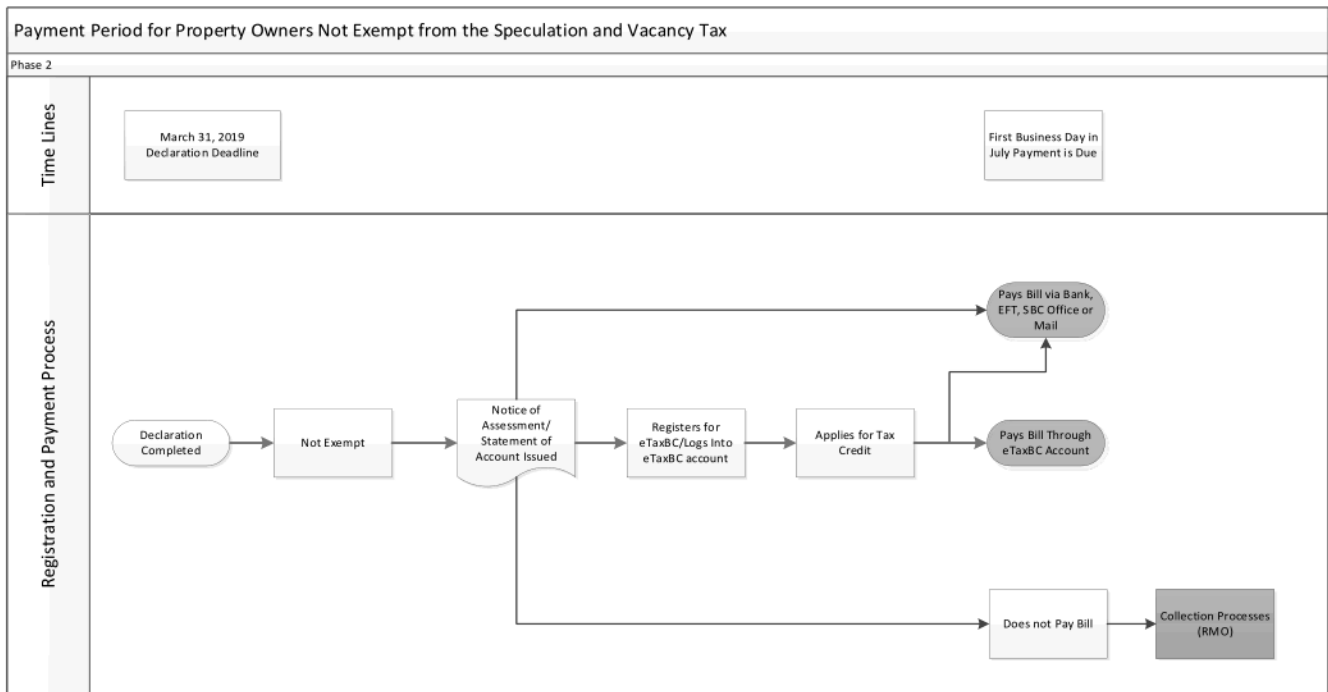


Figure 12. Payment Period



Appendix 4: Declaration Step-by-Step in eTaxBC

Individual, Canadian Citizen, Principal Residence Exemption

1. Getting Started

- > Click: I want to submit a new declaration
- > Enter the Declaration Code S.22 and Letter ID S.22 from your declaration letter
- > Click: Next (green button in the lower right corner)

2. Owner Type

What best describes the owner?

- > Click: Individual
- > Click: Next

3. Residency

Are you a Canadian Citizen or a Permanent Resident of Canada?

- > Click: Yes

Were you a resident of B.C. as of December 31, 2018 for income tax purposes?

- > Click: Yes

Was at least 50% of your total household income in 2017 reported on Canadian income tax returns?

- > Click: Yes
- > Click: Next

4. Confirm Your Identity

Enter your Date of Birth

- > Click on the small calendar icon
 - > Using the pulldown option, select your birth month and year and day
- > Enter your Social Insurance Number (SIN) (ex/ 999-999-999)
- > Click: Next

5. Properties and Exemptions

The following information will auto-populate matching the details on your Declaration Letter:

- Property address
- Jurisdiction and roll number
- Taxation year
- Name
- Mailing address

Was this property your principal residence in 2018?

- > Click: Yes
- > Click: Next

6. Certification

A summary of your information will display > Please review for accuracy.

Properties and exemptions applied for > Please review for accuracy.

Name of the person completing the declaration

> Click: I am the owner (your personal information will auto-populate)

If you are NOT the owner:

> Enter your first name

> Enter your last name

> Enter your relationship to the owner (Ministry of Finance, Service BC contact centre, Service BC service office, Third Party (spouse, lawyer and all others)

For either scenario, continue:

> Enter your phone number

> Enter your email address, and a second time to confirm

OR > Click: I don't have an email (you will have fewer options for recourse using this method)

> Click: I certify the information given is correct.

> Click: Submit (green button in the lower right corner)

Confirmation

This screen reads: Declaration has been submitted

Your Speculation and Vacancy Tax Declaration has been submitted and your confirmation number is X-XXX-XXX-XXX. Save this number. You can use this confirmation number and your declaration letter ID to make changes to this declaration. If you need to make a change, press Submit another declaration and use the confirmation number and your letter ID to change an existing declaration. If you are declaring on behalf of the owner, please complete the following form and submit it to the Ministry of Finance following the instructions in Part 5 of the form. Authorization or cancellation of a representative (FIN 146). We recommend you download the form and open it using the latest version of Adobe Reader. Based on the information you have provided you are exempt.

Choose:

> OK (to end the session)

> Print Declaration (keep a paper copy for your records). Opens a new window with a letter version of your confirmation.

> Submit another declaration (for those who have another declaration to make, this will take you to the beginning of the declaration process).

Individual, Canadian Citizen, Rental Exemption (Occupied by a tenant)

1. Getting Started

> Click: I want to submit a new declaration

> Enter the Declaration Code s.22 and Letter ID s.22 from your declaration letter

> Click: Next (green button in the lower right corner)

2. Owner Type

What best describes the owner?

> Click: Individual

> Click: Next

3. Residency

Are you a Canadian Citizen or a Permanent Resident of Canada?

> Click: Yes

Were you a resident of B.C. as of December 31, 2018 for income tax purposes?

> Click: Yes

Was at least 50% of your total household income in 2017 reported on Canadian income tax returns?

> Click: Yes

> Click: Next

4. Confirm Your Identity

Enter your Date of Birth

> Click on the small calendar icon

> Using the pulldown option, select your birth month and year and day

> Enter your Social Insurance Number (SIN) (ex/ 999-999-999)

> Click: Next

5. Properties and Exemptions

The following information will auto-populate matching the details on your Declaration Letter:

- Property address
- Jurisdiction and roll number
- Taxation year
- Name
- Mailing address

Was this property your principal residence in 2018?

> Click: No

Was a residence on the property occupied by a tenant in accordance with the rules below, for at least 3 months of the calendar year, either continuously or in one-month periods?

> Click: Yes

> Click: Next

6. Certification

A summary of your information will display > Please review for accuracy.

Properties and exemptions applied for > Please review for accuracy.

Name of the person completing the declaration

> Click: I am the owner (your personal information will auto-populate)

If you are NOT the owner:

> Enter your first name

> Enter your last name

> Enter your relationship to the owner (Ministry of Finance, Service BC contact centre, Service BC service office, Third Party (spouse, lawyer and all others))

For either scenario, continue:

> Enter your phone number

> Enter your email address, and a second time to confirm

- OR > Click: I don't have an email (you will have fewer options for recourse using this method)
- > Click: I certify the information given is correct.
 - > Click: Submit (green button in the lower right corner)

Confirmation

This screen reads: Declaration has been submitted

Your Speculation and Vacancy Tax Declaration has been submitted and your confirmation number is X-XXX-XXX-XXX. Save this number. You can use this confirmation number and your declaration letter ID to make changes to this declaration. If you need to make a change, press Submit another declaration and use the confirmation number and your letter ID to change an existing declaration. If you are declaring on behalf of the owner, please complete the following form and submit it to the Ministry of Finance following the instructions in Part 5 of the form. Authorization or cancellation of a representative (FIN 146). We recommend you download the form and open it using the latest version of Adobe Reader. Based on the information you have provided you are exempt.

Choose:

- > OK (to end the session)
- > Print Declaration (keep a paper copy for your records). Opens a new window with a letter version of your confirmation.
- > Submit another declaration (for those who have another declaration to make, this will take you to the beginning of the declaration process).

Individual, Canadian Citizen, No Exemption Claimed

1. Getting Started

- > Click: I want to submit a new declaration
- > Enter the Declaration Code s.22 and Letter ID s.22 from your declaration letter
- > Click: Next (green button in the lower right corner)

2. Owner Type

What best describes the owner?

- > Click: Individual
- > Click: Next

3. Residency

Are you a Canadian Citizen or a Permanent Resident of Canada?

- > Click: Yes

Were you a resident of B.C. as of December 31, 2018 for income tax purposes?

- > Click: Yes

Was at least 50% of your total household income in 2017 reported on Canadian income tax returns?

- > Click: Yes
- > Click: Next

4. Confirm Your Identity

Enter your Date of Birth

> Click on the small calendar icon

> Using the pulldown option, select your birth month and year and day

> Enter your Social Insurance Number (SIN) (ex/ 999-999-999)

> Click: Next

5. Properties and Exemptions

The following information will auto-populate matching the details on your Declaration Letter:

- Property address
- Jurisdiction and roll number
- Taxation year
- Name
- Mailing address

Was this property your principal residence in 2018?

> Click: No

Was a residence on the property occupied by a tenant in accordance with the rules below, for at least 3 months of the calendar year, either continuously or in one-month periods?

> Click: No

You might be eligible for an exemption below. Please review the exemptions.

> Click: None apply to me

> Click: Next

6. Name and Address

Your name will be auto-populated.

Is the name above your correct legal name?

> Click: Yes

OR

> Click: No

> Enter first, middle and last name in 3 separate fields

Would you like your speculation and vacancy tax correspondence to go to this address?

> Click: Yes

OR

> Click: No

> Enter street, unit type, unit number, city, province/state, postal/zip code, country

> Click: Next

7. Certification

A summary of your information will display > Please review for accuracy.

Properties and exemptions applied for > Please review for accuracy.

Name of the person completing the declaration

> Click: I am the owner (your personal information will auto-populate)

If you are NOT the owner:

> Enter your first name

> Enter your last name

> Enter your relationship to the owner (Ministry of Finance, Service BC contact centre, Service BC service office, Third Party (spouse, lawyer and all others)

For either scenario, continue:

> Enter your phone number

> Enter your email address, and a second time to confirm

OR > Click: I don't have an email (you will have fewer options for recourse using this method)

> Click: I certify the information given is correct.

> Click: Submit (green button in the lower right corner)

Confirmation

This screen reads: Declaration has been submitted

Your Speculation and Vacancy Tax Declaration has been submitted and your confirmation number is X-XXX-XXX-XXX. Save this number. You can use this confirmation number and your declaration letter ID to make changes to this declaration. If you need to make a change, press Submit another declaration and use the confirmation number and your letter ID to change an existing declaration. If you are declaring on behalf of the owner, please complete the following form and submit it to the Ministry of Finance following the instructions in Part 5 of the form. Authorization or cancellation of a representative (FIN 146). We recommend you download the form and open it using the latest version of Adobe Reader. Based on the information you have provided, one or more properties are subject to tax. You should receive your bill with further instructions soon to the address you indicated on your declaration.

Choose:

> OK (to end the session)

> Print Declaration (keep a paper copy for your records). Opens a new window with a letter version of your confirmation.

> Estimate your tax due

> This tool provides an estimate of tax payable based on the answers you provided in your declaration. You will be asked to enter the percentage of your ownership of each property. If you agree, proceed to the next screen.

> Click: Next

> Enter your ownership percent and property assessed value for every property to your best knowledge. (This screen displays the tax rate %, Total Tax Before Credit, Total BC Resident Credit and estimated Tax Due).

Individual, Provincial Nominee (PN), Principal Residence Exemption

1. Getting Started

> Click: I want to submit a new declaration

> Enter the Declaration Code s.22 and Letter ID s.22 from your declaration letter

> Click: Next (green button in the lower right corner)

2. Owner Type

What best describes the owner?

- > Click: Individual
- > Click: Next

3. Residency

Are you a Canadian Citizen or a Permanent Resident of Canada?

- > Click: No

Are you a confirmed Provincial Nominee (PN)?

- > Click: Yes
- > Enter your B.C. PN certificate number

Enter date certificate was issued

- > Click on the small calendar icon
 - > Using the pulldown option, select the month and year and day

Was at least 50% of your total household income in 2017 reported on Canadian income tax returns?

- > Click: Yes
- > Click: Next

4. Confirm Your Identity

Enter your Date of Birth

- > Click on the small calendar icon
 - > Using the pulldown option, select your birth month and year and day

Do you have a SIN, ITN, or TTN? (ITN = Individual Tax Number; TTN = Temporary Tax Number)

- > Click: Yes
- > Enter your SIN, ITN, TTN

OR

- > Click: No
- Select the ID type that you have
 - > Use the pulldown menu to choose either: BC ID or Driver's Licence Number

> Enter the ID information

OR

- > Check: I don't have any of the IDs
- > Click: Next

5. Properties and Exemptions

The following information will auto-populate matching the details on your Declaration Letter:

- Property address
- Jurisdiction and roll number
- Taxation year
- Name
- Mailing address

Was a residence on this property the owner's principal residence for the calendar year?

- > Click: Yes
- > Click: Next

6. Certification

A summary of your information will display > Please review for accuracy.

Properties and exemptions applied for > Please review for accuracy.

Name of the person completing the declaration

> Click: I am the owner (your personal information will auto-populate)

If you are NOT the owner:

> Enter your first name

> Enter your last name

> Enter your relationship to the owner (Ministry of Finance, Service BC contact centre, Service BC service office, Third Party (spouse, lawyer and all others))

For either scenario, continue:

> Enter your phone number

> Enter your email address, and a second time to confirm

OR > Click: I don't have an email (you will have fewer options for recourse using this method)

> Click: I certify the information given is correct.

> Click: Submit (green button in the lower right corner)

Confirmation

This screen reads: Declaration has been submitted

Your Speculation and Vacancy Tax Declaration has been submitted and your confirmation number is X-XXX-XXX-XXX. Save this number. You can use this confirmation number and your declaration letter ID to make changes to this declaration. If you need to make a change, press Submit another declaration and use the confirmation number and your letter ID to change an existing declaration. If you are declaring on behalf of the owner, please complete the following form and submit it to the Ministry of Finance following the instructions in Part 5 of the form. Authorization or cancellation of a representative (FIN 146). We recommend you download the form and open it using the latest version of Adobe Reader. Based on the information you have provided you are exempt.

Choose:

> OK (to end the session)

> Print Declaration (keep a paper copy for your records). Opens a new window with a letter version of your confirmation.

> Submit another declaration (for those who have another declaration to make, this will take you to the beginning of the declaration process).

Individual, Provincial Nominee (PN), Rental Exemption (Occupied by a tenant)

1. Getting Started

> Click: I want to submit a new declaration

> Enter the Declaration Code s.22 and Letter ID s.22 from your declaration letter

> Click: Next (green button in the lower right corner)

2. Owner Type

What best describes the owner?

> Click: Individual

> Click: Next

3. Residency

Are you a Canadian Citizen or a Permanent Resident of Canada?

> Click: No

Are you a confirmed Provincial Nominee (PN)?

> Click: Yes

> Enter your B.C. PN certificate number

Enter date certificate was issued

> Click on the small calendar icon

> Using the pulldown option, select the month and year and day

Was at least 50% of your total household income in 2017 reported on Canadian income tax returns?

> Click: No

> Click: Next

4. Confirm Your Identity

Enter your Date of Birth

> Click on the small calendar icon

> Using the pulldown option, select your birth month and year and day

Do you have a SIN, ITN, or TTN? (ITN = Individual Tax Number; TTN = Temporary Tax Number)

> Click: Yes

> Enter your SIN, ITN, TTN

OR

> Click: No

Select the ID type that you have

> Use the pulldown menu to choose either: BC ID or Driver's Licence Number

> Enter the ID information

OR

> Check: I don't have any of the IDs

> Click: Next

5. Properties and Exemptions

The following information will auto-populate matching the details on your Declaration Letter:

- Property address
- Jurisdiction and roll number
- Taxation year
- Name
- Mailing address

Tenant Lives Here

Was a residence on the property occupied by a tenant in accordance with the rules below, for at least 3 months of the calendar year, either continuously or in one-month periods?

> Click: Yes

> Click: Next

6. Certification

A summary of your information will display > Please review for accuracy.

Properties and exemptions applied for > Please review for accuracy.

Name of the person completing the declaration

> Click: I am the owner (your personal information will auto-populate)

If you are NOT the owner:

> Enter your first name

> Enter your last name

> Enter your relationship to the owner (Ministry of Finance, Service BC contact centre, Service BC service office, Third Party (spouse, lawyer and all others))

For either scenario, continue:

> Enter your phone number

> Enter your email address, and a second time to confirm

OR > Click: I don't have an email (you will have fewer options for recourse using this method)

> Click: I certify the information given is correct.

> Click: Submit (green button in the lower right corner)

Confirmation

This screen reads: Declaration has been submitted

Your Speculation and Vacancy Tax Declaration has been submitted and your confirmation number is X-XXX-XXX-XXX. Save this number. You can use this confirmation number and your declaration letter ID to make changes to this declaration. If you need to make a change, press Submit another declaration and use the confirmation number and your letter ID to change an existing declaration. If you are declaring on behalf of the owner, please complete the following form and submit it to the Ministry of Finance following the instructions in Part 5 of the form. Authorization or cancellation of a representative (FIN 146). We recommend you download the form and open it using the latest version of Adobe Reader. Based on the information you have provided you are exempt.

Choose:

> OK (to end the session)

> Print Declaration (keep a paper copy for your records). Opens a new window with a letter version of your confirmation.

> Submit another declaration (for those who have another declaration to make, this will take you to the beginning of the declaration process).

Individual, Provincial Nominee (PN), No Exemption Claimed

1. Getting Started

> Click: I want to submit a new declaration

> Enter the Declaration Codes^{s.22} and Letter ID^{s.22} from your declaration letter

> Click: Next (green button in the lower right corner)

2. Owner Type

What best describes the owner?

- > Click: Individual
- > Click: Next

3. Residency

Are you a Canadian Citizen or a Permanent Resident of Canada?

- > Click: No

Are you a confirmed Provincial Nominee (PN)?

- > Click: Yes
- > Enter your B.C. PN certificate number

Enter date certificate was issued

- > Click on the small calendar icon
 - > Using the pulldown option, select the month and year and day

Was at least 50% of your total household income in 2017 reported on Canadian income tax returns?

- > Click: No
- > Click: Next

4. Confirm Your Identity

Enter your Date of Birth

- > Click on the small calendar icon
- > Using the pulldown option, select your birth month and year and day

Do you have a SIN, ITN, or TTN? (ITN = Individual Tax Number; TTN = Temporary Tax Number)

- > Click: Yes
- > Enter your SIN, ITN, TTN

OR

- > Click: No

Select the ID type that you have

- > Use the pulldown menu to choose either: BC ID or Driver's Licence Number
- > Enter the ID information

OR

- > Check: I don't have any of the IDs
- > Click: Next

5. Properties and Exemptions

The following information will auto-populate matching the details on your Declaration Letter:

- Property address
- Jurisdiction and roll number
- Taxation year
- Name
- Mailing address

Tenant Lives Here

Was a residence on the property occupied by a tenant in accordance with the rules below, for at least 3 months of the calendar year, either continuously or in one-month periods?

- > Click: No

You might be eligible for an exemption below. Please review the exemptions.

Click: None apply to me

> Click: Next

6. Name and Address

Your name will be auto-populated.

Is the name above your correct legal name?

> Click: Yes

OR

> Click: No

> Enter first, middle and last name in 3 separate fields

Would you like your speculation and vacancy tax correspondence to go to this address?

> Click: Yes

OR

> Click: No

> Enter street, unit type, unit number, city, province/state, postal/zip code, country

> Click: Next

7. Certification

A summary of your information will display > Please review for accuracy.

Properties and exemptions applied for > Please review for accuracy.

Name of the person completing the declaration

> Click: I am the owner (your personal information will auto-populate)

If you are NOT the owner:

> Enter your first name

> Enter your last name

> Enter your relationship to the owner (Ministry of Finance, Service BC contact centre, Service BC service office, Third Party (spouse, lawyer and all others))

For either scenario, continue:

> Enter your phone number

> Enter your email address, and a second time to confirm

OR > Click: I don't have an email (you will have fewer options for recourse using this method)

> Click: I certify the information given is correct.

> Click: Submit (green button in the lower right corner)

Confirmation

This screen reads: Declaration has been submitted

Your Speculation and Vacancy Tax Declaration has been submitted and your confirmation number is X-XXX-XXX-XXX. Save this number. You can use this confirmation number and your declaration letter ID to make changes to this declaration. If you need to make a change, press Submit another declaration and use the confirmation number and your letter ID to change an existing declaration. If you are declaring on behalf of the owner, please complete the following form and submit it to the Ministry of Finance following the instructions in Part 5 of the form. Authorization or cancellation of a representative (FIN 146). We recommend you download the form and open it using the latest version of Adobe Reader. Based on the information you have provided, one or more properties are

subject to tax. You should receive your bill with further instructions soon to the address you indicated on your declaration.

Choose:

- > OK (to end the session)
- > Print Declaration (keep a paper copy for your records). Opens a new window with a letter version of your confirmation.
- > Estimate your tax due
 - > This tool provides an estimate of tax payable based on the answers you provided in your declaration. You will be asked to enter the percentage of your ownership of each property. If you agree, proceed to the next screen.
 - > Click: Next
 - > Enter your ownership percent and property assessed value for every property to your best knowledge. (This screen displays the tax rate %, Total Tax Before Credit, Total BC Resident Credit and estimated Tax Due).

Corporation, Canadian Citizen (all), Principal Residence Exemption

1. Getting Started

- > Click: I want to submit a new declaration
- > Enter the Declaration Code s.22 and Letter ID s.22 from your declaration letter
- > Click: Next (green button in the lower right corner)

2. Owner Type

What best describes the owner?

- > Click: Corporation
- > Click: Next

3. Residency

Are the corporation's shares publicly traded on a designated exchange as defined by the Income Tax Act (Canada)?

- > Click: No

Does the corporation have corporate interest holders?

- > Click: Yes

Are all corporate interest holders Canadian Citizens or Permanent Residents?

- > Click: Yes

Are all corporate interest holders residents of B.C. as of December 31, 2018 for income tax purposes?

- > Click: Yes

Was at least 50% of every corporate interest holder's household income in 2017 reported on Canadian income tax returns?

- > Click: Yes
- > Click: Next

4. IDs

- > Enter your Business Number (ex/ 9999 9999)
- > Enter your Incorporation Type (Choose one of these options in the pull-down menu: Alberta Incorporation, BC Incorporation, Federal Incorporation, Foreign Non-USA Incorporation, Manitoba Incorporation, New Brunswick Incorporation, Newfoundland Incorporation, Nova Scotia Incorporation, Nunavut Incorporation, NWT Incorporation, Ontario Incorporation, PEI Incorporation, Quebec Incorporation, Saskatchewan Incorporation, USA Incorporation, Yukon Incorporation)
Incorporation Country will auto-populate based on your selection above.
- > Enter the Formation Date
 - > Click on the small calendar icon
 - > Using the pulldown option, select the month and year and day
- > Enter your Incorporation Number (ex/ 9999999999)
- > Click: Next

5. Properties and Exemptions

The following information will auto-populate matching the details on your Declaration Letter:

- Property address
- Jurisdiction and Roll number
- Taxation year
- Name
- Mailing address

Was a residence on the property the principal residence of a corporate interest holder for 2018?

- > Click: Yes
- > Click: Next

6. Name and Address

Your name will be auto-populated.

Is the name above your correct legal name?

- > Click: Yes

OR

- > Click: No

> Enter your legal name

Your address will be auto-populated.

Would you like your speculation and vacancy tax correspondence to go to this address?

- > Click: Yes

OR

- > Click: No

> Enter street, unit type, unit number, city, province/state, postal/zip code, country

- > Click: Next

7. Certification

A summary of your information will display > Please review for accuracy.

Properties and exemptions applied for > Please review for accuracy.

Name of the person completing the declaration

- > Enter your first name
- > Enter your last name
- > Enter your relationship to the owner (Ministry of Finance, Owner, Service BC contact centre, Service BC service office, Third Party (spouse, lawyer and all others))
- > Enter your phone country
- > Enter your phone number
- > Enter your email address, and a second time to confirm
- OR, Select I don't have an email
- > Click: I certify the information given is correct.
- > Click: Submit (green button in the lower right corner)

Confirmation

This screen reads: Declaration has been submitted

Your Speculation and Vacancy Tax Declaration has been submitted and your confirmation number is X-XXX-XXX-XXX. Save this number. You can use this confirmation number and your declaration letter ID to make changes to this declaration. If you need to make a change, press Submit another declaration and use the confirmation number and your letter ID to change an existing declaration. If you are declaring on behalf of the owner, please complete the following form and submit it to the Ministry of Finance following the instructions in Part 5 of the form. Authorization or cancellation of a representative (FIN 146). We recommend you download the form and open it using the latest version of Adobe Reader. Based on the information you have provided you are exempt.

Choose:

- > OK (to end the session)
- > Print Declaration (keep a paper copy for your records). Opens a new window with a letter version of your confirmation.
- > Submit another declaration (for those who have another declaration to make, this will take you to the beginning of the declaration process).

Corporation, Canadian Citizen (all), Rental Exemption (Occupied by a tenant)

1. Getting Started

- > Click: I want to submit a new declaration
- > Enter the Declaration Code s.22 and Letter ID s.22 from your declaration letter
- > Click: Next (green button in the lower right corner)

2. Owner Type

What best describes the owner?

- > Click: Corporation
- > Click: Next

3. Residency

Are the corporation's shares publicly traded on a designated exchange as defined by the Income Tax Act (Canada)?

> Click: No OR Yes

Does the corporation have corporate interest holders?

> Click: Yes

Are all corporate interest holders Canadian Citizens or Permanent Residents?

> Click: Yes

Are all corporate interest holders residents of B.C. as of December 31, 2018 for income tax purposes?

> Click: Yes

Was at least 50% of every corporate interest holder's household income in 2017 reported on Canadian income tax returns?

> Click: Yes

> Click: Next

4. IDs

> Enter your Business Number (ex/ 9999 9999)

> Enter your Incorporation Type (Choose one of these options in the pull-down menu: Alberta Incorporation, BC Incorporation, Federal Incorporation, Foreign Non-USA Incorporation, Manitoba Incorporation, New Brunswick Incorporation, Newfoundland Incorporation, Nova Scotia Incorporation, Nunavut Incorporation, NWT Incorporation, Ontario Incorporation, PEI Incorporation, Quebec Incorporation, Saskatchewan Incorporation, USA Incorporation, Yukon Incorporation)
Incorporation Country will auto-populate based on your selection above.

> Enter the Formation Date

> Click on the small calendar icon

> Using the pulldown option, select the month and year and day

> Enter your Incorporation Number (ex/ 9999999999)

> Click: Next

5. Properties and Exemptions

The following information will auto-populate matching the details on your Declaration Letter:

- Property address
- Jurisdiction and Roll number
- Taxation year
- Name
- Mailing address

Was a residence on the property occupied by a tenant under a valid tenancy agreement providing for tenancy on a monthly or longer basis, for at least 3 months of the calendar year, either continuously or in one-month periods?

> Click: Yes

> Click: Next

6. Certification

A summary of your information will display > Please review for accuracy.

Properties and exemptions applied for > Please review for accuracy.

Name of the person completing the declaration

- > Enter your first name
- > Enter your last name
- > Enter your relationship to the owner (Ministry of Finance, Owner, Service BC contact centre, Service BC service office, Third Party (spouse, lawyer and all others))
- > Enter your phone country
- > Enter your phone number
- > Enter your email address, and a second time to confirm
- > Click: I certify the information given is correct.
- > Click: Submit (green button in the lower right corner)

Confirmation

This screen reads: Declaration has been submitted

Your Speculation and Vacancy Tax Declaration has been submitted and your confirmation number is X-XXX-XXX-XXX. Save this number. You can use this confirmation number and your declaration letter ID to make changes to this declaration. If you need to make a change, press Submit another declaration and use the confirmation number and your letter ID to change an existing declaration. If you are declaring on behalf of the owner, please complete the following form and submit it to the Ministry of Finance following the instructions in Part 5 of the form. Authorization or cancellation of a representative (FIN 146). We recommend you download the form and open it using the latest version of Adobe Reader. Based on the information you have provided you are exempt.

Choose:

- > OK (to end the session)
- > Print Declaration (keep a paper copy for your records). Opens a new window with a letter version of your confirmation.
- > Submit another declaration (for those who have another declaration to make, this will take you to the beginning of the declaration process).

Corporation, Canadian Citizen (NOT all), No Exemption Claimed

1. Getting Started

- > Click: I want to submit a new declaration
- > Enter the Declaration Code s.22 and Letter ID s.22 from your declaration letter
- > Click: Next (green button in the lower right corner)

2. Owner Type

What best describes the owner?

- > Click: Corporation
- > Click: Next

3. Residency

Are the corporation's shares publicly traded on a designated exchange as defined by the Income Tax Act (Canada)?

- > Click: No OR Yes

Does the corporation have corporate interest holders?

> Click: Yes

Are all corporate interest holders Canadian Citizens or Permanent Residents?

> Click: No

> Click: Next

4. IDs

> Enter your Business Number (ex/ 9999 9999)

> Enter your Incorporation Type (Choose one of these options in the pull-down menu: Alberta Incorporation, BC Incorporation, Federal Incorporation, Foreign Non-USA Incorporation, Manitoba Incorporation, New Brunswick Incorporation, Newfoundland Incorporation, Nova Scotia Incorporation, Nunavut Incorporation, NWT Incorporation, Ontario Incorporation, PEI Incorporation, Quebec Incorporation, Saskatchewan Incorporation, USA Incorporation, Yukon Incorporation)
Incorporation Country will auto-populate based on your selection above.

> Enter the Formation Date

> Click on the small calendar icon

> Using the pulldown option, select the month and year and day

> Enter your Incorporation Number (ex/ 9999999999)

> Click: Next

5. Properties and Exemptions

The following information will auto-populate matching the details on your Declaration Letter:

- Property address
- Jurisdiction and Roll number
- Taxation year
- Name
- Mailing address

Was a residence on the property occupied by a tenant under a valid tenancy agreement providing for tenancy on a monthly or longer basis, for at least 3 months of the calendar year, either continuously or in one-month periods?

> Click: No

You might be eligible for an exemption below. Please review the exemptions.

> Click: None apply to me

> Click: Next

6. Name and Address

Your name will be auto-populated.

Is the name above your correct legal name?

> Click: Yes

OR

> Click: No

> Enter your legal name

Your address will be auto-populated.

Would you like your speculation and vacancy tax correspondence to go to this address?

- > Click: Yes
- OR
- > Click: No
- > Enter street, unit type, unit number, city, province/state, postal/zip code, country
- > Click: Next

7. Certification

A summary of your information will display > Please review for accuracy.

Properties and exemptions applied for > Please review for accuracy.

Name of the person completing the declaration

- > Enter your first name
- > Enter your last name
- > Enter your relationship to the owner (Ministry of Finance, Owner, Service BC contact centre, Service BC service office, Third Party (spouse, lawyer and all others)
- > Enter your phone country
- > Enter your phone number
- > Enter your email address, and a second time to confirm
- OR, Select I don't have an email
- > Click: I certify the information given is correct.
- > Click: Submit (green button in the lower right corner)

Confirmation

This screen reads: Declaration has been submitted

Your Speculation and Vacancy Tax Declaration has been submitted and your confirmation number is X-XXX-XXX-XXX. Save this number. You can use this confirmation number and your declaration letter ID to make changes to this declaration. If you need to make a change, press Submit another declaration and use the confirmation number and your letter ID to change an existing declaration. If you are declaring on behalf of the owner, please complete the following form and submit it to the Ministry of Finance following the instructions in Part 5 of the form. Authorization or cancellation of a representative (FIN 146). We recommend you download the form and open it using the latest version of Adobe Reader. Based on the information you have provided, one or more properties are subject to tax. You should receive your bill with further instructions soon to the address you indicated on your declaration.

Choose:

- > OK (to end the session)
- > Print Declaration (keep a paper copy for your records). Opens a new window with a letter version of your confirmation.
- > Estimate your tax due
 - > This tool provides an estimate of tax payable based on the answers you provided in your declaration. You will be asked to enter the percentage of your ownership of each property. If you agree, proceed to the next screen.
 - > Click: Next
 - > Enter your ownership percent and property assessed value for every property to your best

knowledge. (This screen displays the tax rate %, Total Tax Before Credit, Total BC Resident Credit and estimated Tax Due).

> Submit another declaration (for those who have another declaration to make, this will take you to the beginning of the declaration process).

Need to make a correction in your Declaration?

1. Getting Started

> Click: I want to change or continue an existing declaration

> Enter your Confirmation Number (ex/ 0-123-456-789) which was sent to your email when you saved or submitted your original declaration.

> Enter your Letter ID S.22 from your declaration letter.

> Click: Next (green button in the lower right corner)

> Each screen displays your original entries. The system retains the information you included last time (with one exception, listed below). Click Next through each screen until you reach the section you need to update.

> Re-enter your Date of Birth and SIN – these are not retained for security reasons.

> Click: Next

Declaration Processes - Table of Contents

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Paper/Electronic:



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PAPER Declaration:

Fillable FIN 560 PDF - SVT Declaration. This form is not to be mailed or emailed to owners.

s.15

You will temporarily save a copy of the PDF to your own desktop to work from.

If the client insists on doing the declaration now and not waiting till their letter is delivered, you will complete the SVT declaration over the phone and will do the following:

- SAVE the PDF to your own H drive or desktop. This version will be deleted after the phone call has been completed and the form has been completed.
- Go through the form and complete each box, ask questions.
- CLICK FILE, SAVE AS to your desktop or H drive folder: Enter the following information: Postal Code Last name, First name ie: V0S 1N0 DOE, JOHN
- CLOSE out of the PDF.
- Once the folder has been completed you save the completed file in the appropriate Postal Code folder on the LAN.
- Delete the version you saved on the H drive or on your desktop.
- When the mail has been delivered for that specific area, we will then add this PDF to ETAX and email or mail out the confirmation letter to the client.

ONLINE Declaration:

Through the Speculation and Vacancy Tax website: gov.bc.ca/spectax. Ensure you have cleared your history or cache (CTRL + F5).

The banner is divided into two main sections. The left section, titled 'Speculation and Vacancy Tax', features an illustration of a suburban neighborhood with houses and a person on a bicycle. Below the illustration, text explains that the tax is a key measure in tackling the housing crisis in major urban centres in British Columbia. The right section, titled 'Declaration Now Open', features an illustration of a high-rise apartment building. Below this, text states that users can complete their declaration as soon as they receive their declaration letter, provided they have the Letter ID and Declaration Code. A 'Declare Now' button is located at the bottom right of this section.

Speculation and Vacancy Tax

BC's Speculation and Vacancy Tax

The speculation and vacancy tax is a key measure in tackling the housing crisis in major urban centres in British Columbia, where home prices and rents have skyrocketed out of reach for many British Columbians. The provincial government is taking action because people who live and work in B.C. deserve an affordable place to call home.

Declaration Now Open

You can complete your declaration as soon as you receive your declaration letter. You need the [Letter ID and Declaration Code](#) from your letter before you start.

Declare Now

Bare Trusts:

Someone who is asking a question on bare trust, all trusts are treated the same under the SVTA. Even if it's not a registered trust the declaration needs to be completed by the person on title (the Trustee of the bare trust).

They should choose "Trust" when completing the declaration and respond to the questions on the beneficial owners.

Frequently Asked Questions (FAQ's):

1. Why do residential property owners have to declare? Can't you determine ownership through BC Assessment?
 - The SVT looks at how a residential property is being used, whether it is being used as a principal residence, if it's being rented, or if it's underused or vacant.
 - Property owners need to confirm if they or someone else lives in their unit.
 - The process is also essential to ensuring that foreign owners and satellite families start paying their fair share.
 - The administration of the SVT closely follows that of the City of Vancouver's Empty Homes Tax, where nearly all homeowners completed their declarations by the due date.
 - The process being used here closely mirrors the homeowner grant process that British Columbians already know.
 - The exemptions process also closely mirrors the federal Income Tax Act.
2. Do homeowners in the affected regions have to re-register each year to avoid the tax?
 - The process closely mirrors the Homeowner Grant, which is annual.
 - Over 99% of all British Columbians will be exempt from the tax.
3. How and when can residential property owners claim their speculation and vacancy tax exemption?
 - In January and February, residential property owners living in areas where the tax applies will receive a declaration package in the mail.
 - Once they receive the declaration package, which will include unique identifying numbers, they will then be asked to complete the declaration and exemption process online. In the event of a lost application form an owner can request a new form by calling 1-833-554-2323.
 - If someone receives a tax notice because they did not complete their declaration, the notice will ask homeowners to contact the ministry if they think they received it in error. If they are exempt, the homeowner won't have to pay the tax.
 - We understand that this is a new declaration process for residential property owners and staff are available to provide support. Anyone with questions should phone 1-833-554-2323. A tax specialist will be able to provide help and answer questions.
 - Non-English speaking and reading property owners can receive assistance in multiple languages and declare over the phone at 1-833-554-2323.
 - If a residential property owner believes they incorrectly completed their declaration and they should be exempt from the tax they can phone 1-833-554-2323 to make the necessary corrections or make the necessary corrections online.
 - The call centre is over Monday to Sunday, 8am to 8pm. Their declaration can be then completed over the phone.

4. How long do residential property owners have to claim their exemption? What is the deadline?
 - The deadline to declare is March 31, 2019. Residential property owners who do not complete their declaration before April 1, 2019 will receive a tax notice of assessment.
 - Any exempt residential property owner who does not complete a declaration will receive a tax notice. However, if they are exempt from the tax – they will not have to pay the tax amount on the notice if they complete their declaration.
 - The Ministry has a number of safeguards in place to help ensure that individuals who are eligible for exemptions receive them.
5. What happens if owners who should be exempt from the tax do not meet the March 31st deadline?
 - Any exempt residential property owner who does not complete a declaration will receive a tax notice in the mail.
 - If they are exempt – they will not have to pay the tax amount on the notice if they complete their declaration.
 - If individuals are not exempt – they will have to pay the tax amount on the notice.
6. Who must complete the declaration process, and claim the exemption?
 - All individuals listed on a land title, as well as corporations, partnerships and trusts that may be listed on a title, must declare. Individuals such as a life tenant or a registered occupier of a residential property must also declare.
 - If your property has more than one owner, even if the other owner is your spouse, a separate declaration must be made for each owner.
 - As part of the declaration process, each individual will be assessed for exemption, tax credit and/or tax amount.
7. Can someone other than the property owner complete the declaration on their behalf?
 - Yes.
 - The residential property owner can designate someone, such as an adult son/daughter, spouse, family member, accountant or notary, to complete the declaration and exemption process.
 - The individual who completes the declaration on the property owner's behalf will be asked to declare online they have the property owner's permission to do so.
 - The individual will also be asked to provide a form proving they have the residential property owner's permission.

8. Some residential property owners have 10, 20 or even more than 100 properties – isn't this an onerous process for them?
- The vast majority of residential property owners will only have to declare in respect of one residence.
 - The online system has been designed to help all owners of multiple residential properties complete the declaration as easily as possible.
9. How long will it take residential property owners to complete the declaration process?
- The amount of time it will take residential property owners to complete the process and claim their speculation and vacancy tax exemption will vary.
 - For the average exempt residential property owner we anticipate it will take anywhere from just a few minutes.
 - They can find information about the tax, exemptions and declaration process at gov.bc.ca/spectax
 - If property owners are having difficulty declaring they can access help or complete their declaration process over the phone.
 - Translation services are available by phone.
10. What if a property is owned by more than one individual – will each residential property owner have to apply for an exemption?
- All owners of the property who are on the title on Dec. 31 of each year are required to declare and claim their exemption.
 - Each owner will receive a letter that provides them information that will help them complete their declaration, including unique identification numbers.
 - Each individual owner will be assessed according to the percentage of the property they own.

Change or Continue with an Existing Declaration:

Individual, Canadian Citizen, Changing or Continuing an existing declaration

1. Getting Started

- Click: I want to change or continue an existing declaration
- Enter the Confirmation Number (ex/ X-XXX-XXX-XXX) and Letter ID (s.22 which the owner will provide from their declaration letter
- Click: Next (green button in the lower right corner)

☒ **I want to change or continue an existing declaration**

Enter your **Confirmation Number** and **Letter ID**. The confirmation number was sent to your email when you saved or submitted the declaration.

Confirmation Number	s.22	Example: 0-123-456-789
Letter ID		Example: L0123456790

2. Owner Type

This information displayed will be populated from the original declaration remitted

What best describes the owner?

<input checked="" type="radio"/> Individual	Individual means a person.
<input type="radio"/> Corporation	Corporation means a company, an incorporated association or society. It does not include municipalities.
<input type="radio"/> Trust	A trust is a legal relationship where someone (the trustee or trustees) holds the legal ownership in assets for someone else's benefit.
<input type="radio"/> Partnership	When two or more people or corporations arrange to carry on business together they register as a partnership.
<input type="radio"/> Entity exempt under Section 20	Registered Charities, Indigenous nations, Cooperative Associations and other certain types are exempt from this tax under Section 20 of the act.
<input type="radio"/> None of the above apply	None of the above apply.

3. Residency

This information displayed will be populated from the original declaration remitted

Are you a Canadian Citizen or Permanent Resident of Canada?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
<p>A Canadian citizen is a person who was:</p> <ul style="list-style-type: none">• born in Canada• born outside of Canada to a Canadian citizen• granted Canadian citizenship (naturalization) <p>A permanent resident is a person who:</p> <ul style="list-style-type: none">• has immigrated to Canada, but is not yet a Canadian citizen.		
Were you a resident of B.C. as of December 31, 2018 for income tax purposes?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Was at least 50% of your total household income in 2017 reported on Canadian income tax returns?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
<p><i>Household income includes any income earned anywhere in the world by you and your spouse.</i></p>		

4. Confirm Your Identity

Changing or continuing an existing declaration, you will always be prompted to input the owners date of birth and SIN

- Enter your Date of Birth manually (00-Mon-1900) or Click on the small calendar icon
- Enter your Social Insurance Number (SIN) (ex/ 999-999-999)
- Click: Next

Enter your Date of Birth MM-DD-YYYY	s.22	
Enter your Social Insurance Number (SIN)	s.22	
<p>A Social Insurance Number (SIN) is a nine-digit number that you need to work in Canada or to have access to government programs and benefits.</p>		

5. Properties and Exemptions

This information displayed will be populated from the original declaration remitted

As you see from this example, the property was completed as a rental in error and should have been the principal residence

OWNER LIVES HERE (PRINCIPAL RESIDENCE)
Was this property your principal residence in 2018?
☐ Yes ☒ No
A principal residence is where an individual lived for a longer period than anywhere else for 2018.
Spouses may claim 2 separate principal residences in certain limited circumstances.
See "Exemptions" at gov.bc.ca/spectax

TENANT LIVES HERE
Was a residence on the property occupied by a tenant in accordance with the rules below, for at least 3 months of the calendar year, either continuously or in one-month periods?
☒ Yes ☐ No

OCCUPIED BY FAMILY (OR OTHER NON-ARM'S LENGTH PERSON)
Did you allow a family member (or another non-arm's length person) to live at this property for at least 3 months (either continuously or in one-month periods) in 2018? They must meet all the following requirements:
They cannot be:

- You, your spouse, or your minor child living with their parent or guardian

They must:

- Live in the residence for periods of at least one month at a time
- Live in this same residence more than anywhere else within each of those months

OCCUPIED BY RENTER
Did you rent out this property to someone else for at least 3 months (either continuously or in one-month periods) in 2018?
They cannot be:

- A family member or another non-arm's-length person

They must:

- Have a valid written tenancy agreement
- Make the residence their home

To change the existing declaration, simply change the "no" with the principal residence to "yes"

Was this property your principal residence in 2018?

- Click: Yes
- Click: Next

420 RD VICTORIA BC
Jurisdiction: 213 Roll Number:
Taxation year: 2018
Name: s.22
Address s.22

OWNER LIVES HERE (PRINCIPAL RESIDENCE)
Was this property your principal residence in 2018?
☒ Yes ☐ No
A principal residence is where an individual lived for a longer period than anywhere else for 2018.
Spouses may claim 2 separate principal residences in certain limited circumstances.
See "Exemptions" at gov.bc.ca/spectax

6. Certification

A summary of the owner's information will display > Please review for accuracy.
Properties and exemptions applied for > Please review for accuracy.

Name of the person completing the declaration - this information displayed will be populated from the original declaration remitted. *As you are changing the original declaration, you need to adjust with your name and relationship.*

- Unclick the "I am the owner" field
- Enter your first name
- Enter your last name
- Enter your relationship to the owner
 - Service BC service office
 - Service BC contact centre
- Enter the owner's phone number
- Enter the owner's email address, and a second time to confirm OR
 - **Question:** I do not want to provide an email address but I have one. Can I select the "I do not have an email address" option on my declaration?
 - **Answer:** If you have an email address but do not want to provide it, you can select the "I do not have an email address" option on the declaration.
 - **Result:** You will not receive an electronic confirmation indicating that you completed the declaration.
- Click: I certify the information given and any attached documents are correct.
- Click: Submit (green button in the lower right corner)

Summary of your information		
Taxation year: 2018	Canadian/Permanent Resident: Yes	Date of birth: s.22
Taxpayer type: Individual	Income reported in Canada: Yes	SIN: s.22
Name: s.13,s.22	B.C. Resident: Yes	
Address: 420 [REDACTED] RD VICTORIA BC [REDACTED]		
Properties and exemptions applied for		
Address	Name	Exemption applied for
s.22		Principal residence
Name (the person completing the declaration)	Phone Number	Email
<input type="checkbox"/> I am the owner	Phone Country CANADA	Email ABCDE@GMAIL.COM
First Name ABCDE	Phone Number s.22	Email Confirmation ABCDE@GMAIL.COM
Last Name FGHIJKLMNO		We'll send a confirmation number to your email address so you can review or change this declaration, if needed. We'll never sell or distribute your information to a third party.
Relationship, if you are completing on behalf of the owner Service BC service office		
<input checked="" type="checkbox"/> I certify the information given is correct.		


Confirmation

This screen reads: declaration has been submitted

Your Speculation and Vacancy Tax has been submitted and your confirmation number is X-XXX-XXX-XXX. *This is a NEW confirmation number as you have changed the original declaration. Please ensure if an email address was not provided, you inform the owner of this new number.* You can use this confirmation number and your Letter ID to make changes to this declaration. Based on the information you have provided you are exempt.

Choose:

- OK (to end the session)
- Print Confirmation (keep a paper copy for your records). Opens a new window with a letter version of your confirmation.
- Submit another declaration (for those who have another declaration to make, this will take you to the beginning of the declaration process).

 **Confirmation**

DECLARATION HAS BEEN SUBMITTED

Your **Speculation and Vacancy Tax Declaration** has been submitted and your confirmation number is **s.22**. **SAVE THIS NUMBER.** You can use this confirmation number and your declaration letter ID to make changes to this declaration.

If you need to make a change, press **Submit another declaration** and use the confirmation number and your letter ID to change an existing declaration.

If you are declaring on behalf of the owner, please complete the following form and submit it to the Ministry of Finance following the instructions in Part 5 of the form. Authorization or cancellation of a representative (FIN 146) We recommend you download the form and open it using the latest version of Adobe Reader.

Based on the information you have provided you are **exempt**.

Individual/Principal Residence:

The SVT phone line is restricted to Principal Residence and Rental applications only and is only for current year applications. All other applications (ie: Multiple Properties, Trust, Partnership, etc) cannot be claimed using the SVT Declaration phone line.

Owners must complete or transfer these calls to Tier 2 – SVT.

Complete the following step by step application process while on the phone with the owner - using eTaxBC and GenTax.

To access the application, go here gov.bc.ca/spectax.

Verification - Agent Script – Owner/Letter ID Information

Agent: “Good morning/afternoon. [Name] speaking. Do you have your Declaration Letter in front of you?”

Note: If the citizen does not have their declaration letter, you can provide a name search and continue with your verification process or the owner can call back if they choose, with their code and ID. (screenshot provided below)

Note: Verification is achieved through confirming the owner's name, declaration code and letter ID (the owner you are speaking to **must be on title**)

Agent: “Can I please have your name?”

Owner: My name is

Agent: “Can I please have your letter ID?”

Owner: My letter ID is

Agent Action: To verify the information provided by the owner, enter the folio number in **GenTax** within the **Declaration Search** hyperlink.

The screenshot shows a web interface with two main sections. The top section is titled "Rural Property Tax" and contains two search options: "Folio ID Search" with a magnifying glass icon and "Search for a folio by Folio ID", and "Owner Search" with a magnifying glass icon and "Search for folio owners". The bottom section is titled "Speculation & Vacancy Tax" and contains a "Declaration Search" button with a house icon and the text "Search for declaration letter ids and declaration codes."

Once you enter the Letter ID, a Speculation and Vacancy Tax – External Service Lead Search will populate

Property/Letter Identifiers

Jurisdiction

Roll Number

Letter ID

Address

☒ Mailing Address ☐ Property Address

Street 1

Street 2

Country

Postal Code

Unit

City

Province

Speculation and Vacancy Tax - External Services Lead Search

Tax Year	BCA Owner Id	Owner Name	Mailing Address	Letter Id	Decl Code	Declaration Due	Declared	Confirmation #	Account ID	Balance
2018				s.22						

Lead Search displayed – you can verify, locate Declaration Code, and see if Owner has already Declared – this example, owner has not declared as the box

Completing the eTaxBC Declaration

Step 1 – Getting Started:

Agent Action: In eTaxBC select “I want to submit a new declaration”, then enter the owners Declaration Code and Letter ID (the “L” doesn’t require inputting as it will automatically populate), the click Next (see screenshot below):

1. Getting Started

Getting Started

If you owned residential property in a designated taxable region on December 31, you received a speculation and vacancy tax declaration letter with a Declaration Code and Letter ID. You will need these numbers to complete your declaration.

You need to complete a declaration even if you are not eligible for an exemption.

☒ I want to submit a new declaration ☐ I want to change or continue an existing declaration

Enter the **Declaration Code** and **Letter ID** from your declaration letter.

Declaration Code Example: 12345

Letter ID Example: L0123456790

All **required** fields will be marked with an orange colour.

If you are declaring on behalf of the owner, please complete the following form and submit it to the Ministry of Finance following the instructions in Part 5. Authorization or cancellation of a representative (FIN 146)

☒ **Freedom of Information and Protection of Privacy Act (FOIPPA)**
The personal information collected by this system is collected by the Ministry of Finance (“Ministry”) for the purpose of administering the Speculation and Vacancy Tax and the regulations thereunder under the authority of section 26(a) and 26(c) of the Freedom of Information and Protection of Privacy Act (FOIPPA). The Ministry may use and disclose this information in accordance with the provisions of Part 3 of FOIPPA and Part 8 of the Budget Measures Implementation (Speculation and Vacancy Tax) Act including disclosure to the City of Vancouver for the purposes of administration or enforcement of the vacancy tax as defined under 615 of the Vancouver Charter. For information about the collection, use and disclosure practices, please contact Ministry of Finance Privacy Officer at 778 698-3044, Ministry of Finance, Corporate Services Division, PO BOX 9415, STN PROV GOVT Victoria BC V8W 2B7 CANADA.

Step 2 – Owner Type:

Agent Action: Select “Individual”, then click Next

- Corporation, Trust, Partnership, Entity exempt under Section 20 or None of the above apply – Owner must complete or transfer to Tier 2 - SVT
- We only accept applications **from the owner** who is declaring. We **cannot process applications made on behalf of the owner** (i.e. by an agent, spouse, or relative).

The screenshot shows a web application interface for selecting an owner type. At the top, there are two tabs: '1. Getting Started' and '2. Owner Type', with '2. Owner Type' being the active tab. Below the tabs, the heading 'Owner Type' is displayed. The main question is 'What best describes the owner?'. There are six radio button options, each with a description:

- ☒ **Individual** Individual means a person.
- ☐ **Corporation** Corporation means a company, an incorporated association or society. It does not include municipalities.
- ☐ **Trust** A trust is a legal relationship where someone (the trustee or trustees) holds the legal ownership in assets for someone else's benefit.
- ☐ **Partnership** When two or more people or corporations arrange to carry on business together they register as a partnership.
- ☐ **Entity exempt under Section 20** Registered Charities, Indigenous nations, Cooperative Associations and other certain types are exempt from this tax under Section 20 of the act
- ☐ **None of the above apply** None of the above apply.

At the bottom of the form, there are two buttons: 'Save Draft' and 'Cancel'. On the right side, there are two buttons: 'Previous' and 'Next'.

Step 3 – Residency:

“Are you a Canadian Citizen or Permanent Resident of Canada?”

Owner: Yes.

“Are you a resident of BC as of December 31, 2018 for tax purposes?”

Owner: Yes.

“All, or most, of our income is reported on our Canadian tax return. “OUR” means you and your spouse, combined”

Owner: Yes.

1. Getting Started 2. Owner Type 3. Residency

Residency

Are you a Canadian Citizen or Permanent Resident of Canada?

☒ Yes ☐ No

A Canadian citizen is a person who was:

- born in Canada
- born outside of Canada to a Canadian citizen who was either born in Canada or granted citizenship
- granted Canadian citizenship (naturalization)

A permanent resident is a person who:

- has immigrated to Canada, but is not yet a Canadian citizen.

Are you a resident of B.C. as of December 31, 2018 for tax purposes?

☒ Yes ☐ No

All, or most, of our income is reported on our Canadian tax return.
Our means you and your spouse, combined.

☒ Yes ☐ No

Agent Action: If the owner answers **no** on any of the three questions:

- Inform the applicant that we are unable to continue with the application process
- Save draft (bottom left of screen) and provide the owner with the confirmation number. Owner must complete the declaration. The owner will be able to access their saved declaration until the last day to declare (March 31st of the speculation and vacancy tax year + 3 years or 90 days from when the property is added as liable for speculation tax).
- If the applicant has further questions on eligibility they can review our website (<https://www2.gov.bc.ca/gov/content/taxes/property-taxes/speculation-and-vacancy-tax>) or if they wish to speak with someone, **transfer to Tier 2-SVT**.

Step 4 – Confirm your Identity:

“Could I have your Date of Birth?”

Owner: ie: s.22

“Please provide me your Social Insurance Number, this number is required to work in Canada or to have access to government programs and benefits. Your Social Insurance Number is required for me to complete your application on your behalf “

Owner: ie: 123-456-789

Click Next button to proceed – if owner did not provide birthdate or SIN, save draft, provide owner with confirmation number. The owner will be able to access their saved declaration until the last day to declare (March 31st of the speculation and vacancy tax year + 3 years or 90 days from when the property is added as liable for speculation tax). . Owner would need to complete.

1. Getting Started
2. Owner Type
3. Residency
4. Confirm your Identity

Confirm your Identity

Enter your Date of Birth
MM-DD-YYYY

s.22

The Social Insurance Number (SIN) is a nine-digit number that you need to work in Canada or to have access to government programs and benefits.

Enter your Social Insurance Number (SIN)

s.22

Save Draft
Cancel

Previous
Next

Step 5 – Properties and Exemptions:

Owner Lives here – “was a residence on this property the owner’s principal residence for the calendar year?”

Owner: yes or no

If yes, click next

If no, Tenant lives here – “was a residence on the property occupied by a tenant in accordance with the rules below, for a at least 3 months of the calendar year?”

Owner: yes or no

If yes, click next

If no, save draft, provide owner with confirmation number. The owner will be able to access their saved declaration until the last day to declare (March 31st) Owner needs to complete declaration and review “All Exemptions”

420 RD VICTORIA BC 2R3

Jurisdiction: 213 Roll Number:

Taxation year: 2018

Name: s.22

Address: s.22

OWNER LIVES HERE

Was a residence on this property the owner's principal residence for the calendar year?

☐ Yes
☒ No

A **principal residence** is the place an individual resides for a longer period in a calendar year than any other place.

Note that spouses cannot have two principal residences unless they are living apart for specific medical or work-related reasons. If the owner's spouse lives separately from the owner, see “Additional residences when certain spouses live apart”.

TENANT LIVES HERE

Was a residence on the property occupied by a tenant in accordance with the rules below, for at least 3 months of the calendar year?

☒ Yes
☐ No

Step 6 – Certification:

Once you have completed the Steps 1-5, you (the agent) will need to complete the declaration.

- Enter your first and last name and advise the citizen you are doing this.
- The Relationship drop box - **Select Service BC contact centre** or **Service BC service office**
- Enter the **Owners** phone number
- Enter the **Owners** email address – if they do not have an email (or do not provide), click the “I don’t have an email” box
- Check the “I certify the information given is correct”
- Click **Submit**

Certification

Summary of your information

Taxation year: 2018	Canadian/Permanent Resident: Yes	Date of birth: s.22
Taxpayer type: Individual	No substantial worldwide income: Yes	SIN: s.22
Name: s.22	BC Resident: Yes	
Address: s.22		

Properties and exemptions applied for

Address	Name	Exemption applied for
s.22		

Name of the person completing the declaration:	Phone Number	Email
<input type="checkbox"/> I am the owner	Phone country CANADA	Email Required
First name SBC	Phone Number Required	Email confirmation
Last name SBC	Relationship, if you are completing on behalf of the owner Required	We'll send a confirmation number to your email address so you can review or change this declaration, if needed. We'll never sell or distribute your information to a third party.
	<div>Required Required Ministry of Finance Owner Service BC contact centre Service BC service office Third Party (spouse, lawyer and all others)</div>	<input type="checkbox"/> I don't have an email
<input checked="" type="checkbox"/> I certify the information given is correct.		

Save Draft

Cancel

Previous


Submit

Confirmation:

A confirmation number will come up. Give the taxpayer the confirmation number to write down. Advise them to keep that number for their records.

If the Owner provided you an email address, the confirmation number will automatically be emailed to them.

Agent: "I have your confirmation number. Please make a note of the number for your records."
if owner provided an email address, inform owner that this number will be emailed directly to them

 **Confirmation**

DECLARATION HAS BEEN SUBMITTED

Your **Speculation and Vacancy Tax Declaration** has been submitted and your confirmation number is **5 22** SAVE THIS NUMBER.
You can use this confirmation number and your declaration letter ID to make changes to this declaration.

If you need to make a change, press **Submit another declaration** and use the confirmation number and your letter ID to change an existing declaration.

Based on the information you have provided you are **exempt**.

Multiple Letters:

- Declaration letters are generated in our GenTax system using data from BC Assessment Authority (BCA). BCA attaches an Owner ID to each owner in their system and we use those Owner IDs to create the declaration letter.
- In some cases (usually when there are multiple properties owned by the same person), BCA's data has one individual owner with more than one separate Owner ID. This means that one individual may receive multiple separate declaration letters, one for each property, instead of receiving one declaration letter with multiple properties listed on it.
- This means the taxpayer has to complete multiple declarations – they will not be able to declare all their properties on one declaration.
- We cannot fix this for this current run of letters (the 2018 tax year).
- Taxpayers will need to contact BCA to ask BCA to merge their separate owner IDs into one ID in order for this to be different next year.

AGENT ACTION:

If a taxpayer calls about receiving multiple declaration letters, please advise them of the above, using the script detailed below.

Why did I receive several different declaration letters instead of one for all my properties?	The declaration letters are created from information held by the BC Assessment Authority. They sometimes assign a separate Owner ID for each property. One declaration letter is generated then, for each Owner ID.
Do I have to complete each separate declaration?	Yes, you do. Each declaration letter has a unique code and identifier. Please complete each one separately. Would you like us to assist you over the phone? (If yes, please assist. If situation is complex our outside scope for T1, please transfer.)
Please send me one letter that includes all my properties.	Unfortunately, we are unable to change the letters at this time as BCA has already supplied their data to us. We recommend you contact BC Assessment Authority at 1-866-825-8322 or outside North America at 604-739-8588 (note long distance charges may apply) to advise them that you have multiple Owner IDs and would like them merged into one file. Once that is completed, multiple separate declarations should not happen again.

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s.14

FIN REV PTB Admin FIN:EX

From: Khaira, Kally FIN:EX
Sent: January 19, 2019 4:50 PM
To: Thomas, Dianne L FIN:EX
Cc: Luzzi, Kristina M FIN:EX; Emery, Steven B FIN:EX; Brouwer, Deborah FIN:EX; Goss, Jordan T FIN:EX
Subject: Question: Paper Declaration form

Importance: High

Hi Dianne,

We know the paper declaration will not be made public, we have some specific scenarios where we (Tier 2) will complete the form internally on behalf of homeowners. Can you please advise if we can have the form designed and made available in a “fill-able” electronic PDF format?

ty
Kally Khaira
Director, Annual Property Tax
Property Taxation Branch
Revenue Division, Ministry of Finance
t: 778.698.9536 | c: 250.893.7102

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Withheld pursuant to/removed as

s.3