

Page 001 of 158 to/à Page 005 of 158

Withheld pursuant to/removed as

s.12; s.13; s.14

Page 006 of 158 to/à Page 007 of 158

Withheld pursuant to/removed as

s.14

Page 008 of 158 to/à Page 009 of 158

Withheld pursuant to/removed as

s.12; s.13; s.14

Page 010 of 158

Withheld pursuant to/removed as

s.13; s.14; s.12



Page 011 of 158 to/à Page 023 of 158

Withheld pursuant to/removed as

s.12; s.13; s.14

Page 024 of 158

Withheld pursuant to/removed as

s.13; s.12; s.14

Page 025 of 158 to/à Page 038 of 158

Withheld pursuant to/removed as

s.12; s.13; s.14

Page 039 of 158

Withheld pursuant to/removed as

s.14; s.12; s.13

Page 040 of 158 to/à Page 042 of 158

Withheld pursuant to/removed as

s.12; s.13; s.14

## **Bridge, Jannea FIN:EX**

---

**From:** Hawkshaw, Steve FIN:EX  
**Sent:** January 22, 2020 9:51 AM  
**To:** Henderson, Jeff FIN:EX  
**Cc:** Sundher, Shauna FIN:EX  
**Subject:** RE: ATT issue

Hi Jeff,

s.13

**From:** Henderson, Jeff FIN:EX  
**Sent:** January 21, 2020 5:26 PM  
**To:** Hawkshaw, Steve FIN:EX  
**Subject:** ATT issue

Hi Steve,

s.13

I have a question about the ATT drafting we're currently working on

s.13

Thx,

**Jeff Henderson**  
Manager, Policy  
Property Taxation Branch  
(778) 698-2986

Page 044 of 158 to/à Page 060 of 158

Withheld pursuant to/removed as

s.12; s.13; s.14

**From:** Henderson, Jeff FIN:EX <Jeff.Henderson@gov.bc.ca>  
**Sent:** January 24, 2020 4:13 PM  
**To:** Sundher, Shauna FIN:EX <Shauna.Sundher@gov.bc.ca>  
**Cc:** Hardy, Don FIN:EX <Don.Hardy@gov.bc.ca>; Killam, Bailey FIN:EX <Bailey.Killam@gov.bc.ca>  
**Subject:** RE: APTT exemption draft 2

Thanks Shauna. I think your understanding is correct and my question wasn't really necessary.

Jeff

**From:** Sundher, Shauna FIN:EX <Shauna.Sundher@gov.bc.ca>  
**Sent:** January 24, 2020 3:51 PM  
**To:** Henderson, Jeff FIN:EX <Jeff.Henderson@gov.bc.ca>  
**Cc:** Hardy, Don FIN:EX <Don.Hardy@gov.bc.ca>; Killam, Bailey FIN:EX <Bailey.Killam@gov.bc.ca>  
**Subject:** RE: APTT exemption draft 2

Thanks Jeff.

I attached an answer to your comments. I may be understanding 2.02 incorrectly. If so , perhaps we can chat on Monday.

Shauna

**From:** Henderson, Jeff FIN:EX <Jeff.Henderson@gov.bc.ca>  
**Sent:** January 24, 2020 3:28 PM  
**To:** Sundher, Shauna FIN:EX <Shauna.Sundher@gov.bc.ca>  
**Cc:** Hardy, Don FIN:EX <Don.Hardy@gov.bc.ca>; Killam, Bailey FIN:EX <Bailey.Killam@gov.bc.ca>  
**Subject:** RE: APTT exemption draft 2

Hi Shauna,



I've attached our comments – well really just one. It is really a policy question for you guys.

Let me know if you'd like to discuss.

Thx,

Jeff

Page 063 of 158 to/à Page 073 of 158

Withheld pursuant to/removed as

s.12; s.13; s.14

Page 074 of 158

Withheld pursuant to/removed as

s.14; s.12

Page 075 of 158 to/à Page 078 of 158

Withheld pursuant to/removed as

s.12

Page 079 of 158 to/à Page 083 of 158

Withheld pursuant to/removed as

s.12; s.13; s.14

Page 084 of 158

Withheld pursuant to/removed as

s.13; s.14; s.12

Page 085 of 158 to/à Page 086 of 158

Withheld pursuant to/removed as

s.12; s.14

Page 087 of 158 to/à Page 088 of 158

Withheld pursuant to/removed as

s.12



Page 089 of 158 to/à Page 093 of 158

Withheld pursuant to/removed as

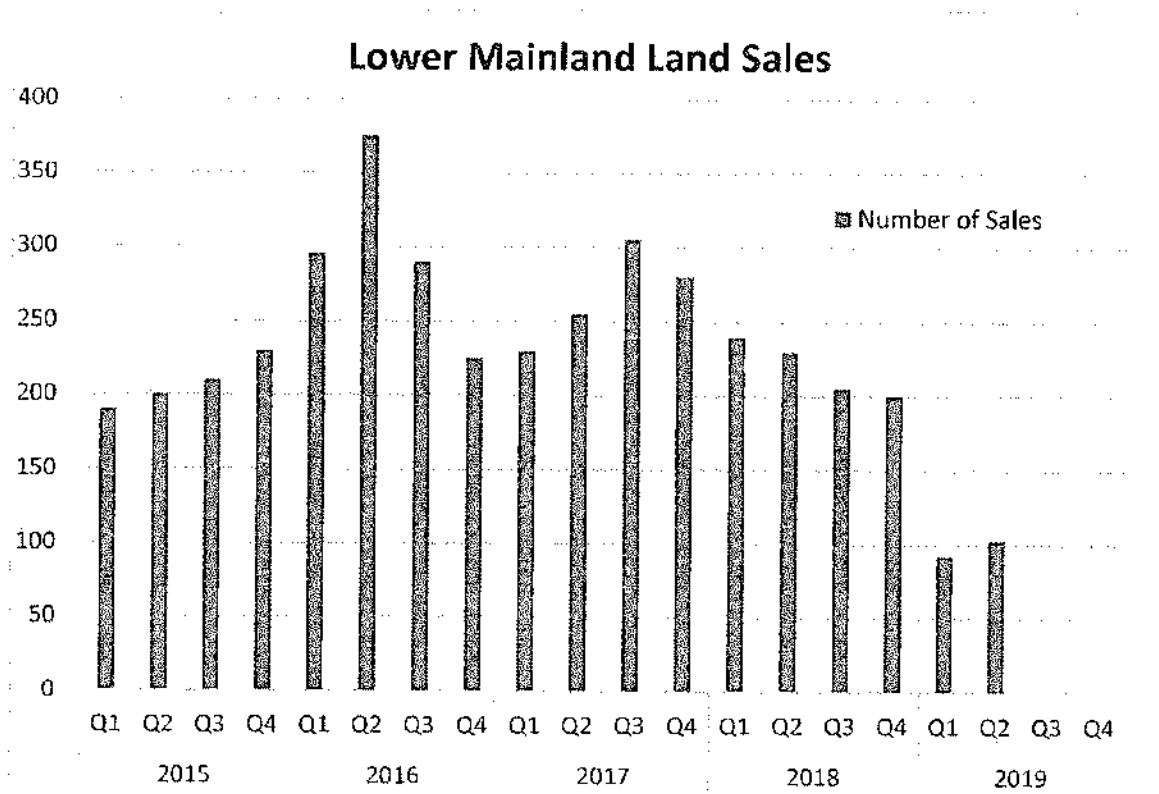
s.12; s.13; s.14

Page 094 of 158 to/à Page 099 of 158

Withheld pursuant to/removed as

s.13

## APPENDIX: Commercial Land Sales Lower Mainland



Log of policy decisions and legal advice on the Limited Partnership APTT exemption for Budget 2020.

Contains legal advice. Sorted by date, newest to oldest.

## January 22

**From:** Kastelic, Kaitlyn AG:EX <Kaitlyn.Kastelic@gov.bc.ca>

**Sent:** January 22, 2020 5:36 PM

**To:** Sundher, Shauna FIN:EX <Shauna.Sundher@gov.bc.ca>

**Cc:** Longbottom, Lauren AG:EX <Lauren.Longbottom@gov.bc.ca>

**Subject:** FW: Question on Limited partnership exemption

Hi Shauna,

s.14

Page 102 of 158

Withheld pursuant to/removed as

s.14

s.14

We would then like to connect to discuss the matter further as we anticipate some additional details that we will want to work through. Let us know if you have any questions in the meantime.

Best regards,

**Kaitlyn Kastelic**

Legal Counsel

Revenue and Taxation Group | Ministry of Attorney General

Phone: 778-974-2736 | Fax: 250-387-0700 | Email: [Kaitlyn.Kastelic@gov.bc.ca](mailto:Kaitlyn.Kastelic@gov.bc.ca)

*This communication (both the message and any attachments) may be confidential and protected by privilege. This communication is intended only for the use of the person(s) to whom it is addressed. If you received this communication in error, please destroy this communication immediately and notify me by telephone or by email. For government recipients: prior to any disclosure of this communication outside of government, including in response to a request under the Freedom of Information and Protection of Privacy Act, the individual in possession of this communication must consult with the lawyer responsible for the matter to determine whether it is subject to privilege.*

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>

**Sent:** Wednesday, January 22, 2020 10:17 AM

**To:** Kastelic, Kaitlyn AG:EX <[Kaitlyn.Kastelic@gov.bc.ca](mailto:Kaitlyn.Kastelic@gov.bc.ca)>; Longbottom, Lauren AG:EX <[Lauren.Longbottom@gov.bc.ca](mailto:Lauren.Longbottom@gov.bc.ca)>

**Subject:** Question on Limited partnership exemption

Hello,

Rev Div had a comment on draft 1 of the APTT exemption that we think is a legal question.

I am going to post the other comments to the drafter, and I can incorporate any changes necessary that come out of this question into the next set of comments on draft 2.

The attached document is the consolidated comments that will go back to the drafter, except the question for LSB is at the top of the table and will be removed from the version I post back to the drafter.

Thank you in advance

Shauna

Page 105 of 158 to/à Page 107 of 158

Withheld pursuant to/removed as

s.12; s.13; s.14





**Ministry of  
Finance**

Office of the  
Deputy Minister

# MEMORANDUM

---

s.12

.../2

Page 109 of 158

Withheld pursuant to/removed as

s.12

**Ministry of Finance**

**BRIEFING DOCUMENT**

**To:** Honourable Carole James  
Minister of Finance  
and Deputy Premier

**Date Requested:** February 18, 2020

**Date Required:** April 14, 2020

**Initiated by:** Richard Purnell

**Date Prepared:** March 24, 2020

**Ministry Contact:** Shauna Sundher  
A/ Director, Housing  
Tax Policy Branch

**Phone Number:** 778 698-9051

**Email:** shauna.sundher@gov.bc.ca

**Cliff #:** 389987

Page 111 of 158

Withheld pursuant to/removed as

s.12; s.13

Page 112 of 158

Withheld pursuant to/removed as

s.13; s.14

**Order in Council  
Cabinet Summary Information**

s.12

Page 114 of 158 to/à Page 117 of 158

Withheld pursuant to/removed as

s.12

**Additional Details**



---

 Deputy Minister

---

 April 3, 2020

---

 Date Signed

Contact Name: Steve Hawkshaw  
 Title: A/ Senior Director  
 Phone Number: 778 698-5824

Alternate Contact Name: Shauna Sundher  
 Title: A/ Director, Housing  
 Phone Number: 778 698-9051

Prepared By: Shauna Sundher  
 Phone Number: 779 698-9051

**Attached Appendices:**

- ☒ Distribution Form
- ☐ Regulatory Impact Checklist Exemption Form
- ☒ Regulatory Impact Checklist and Regulatory Count Form
- ☐ Map(s)
- ☐ Other:



Page 119 of 158 to/à Page 128 of 158

Withheld pursuant to/removed as

s.12; s.13; s.14



# Regulation Privacy Impact Assessment

## RPIA# FIN20029R

---

s.12

Page 130 of 158 to/à Page 135 of 158

Withheld pursuant to/removed as

s.12

## **Bridge, Jannea FIN:EX**

---

**From:** Killam, Bailey FIN:EX  
**Sent:** April 29, 2020 2:59 PM  
**To:** Sundher, Shauna FIN:EX  
**Cc:** Henderson, Jeff FIN:EX; Hardy, Don FIN:EX  
**Subject:** RE: PTT Webform release postponed

Hi Shauna – would you be free for a call when I'm done in this meeting (hopefully only a few more minutes)?

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

**From:** Sundher, Shauna FIN:EX  
**Sent:** April 29, 2020 2:55 PM  
**To:** Killam, Bailey FIN:EX  
**Cc:** Henderson, Jeff FIN:EX ; Hardy, Don FIN:EX  
**Subject:** RE: PTT Webform release postponed

Hi Bailey,

s.17

Thank you

Shauna

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** April 29, 2020 2:00 PM  
**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>; Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** PTT Webform release postponed

Hello,

s.17

Thank you,

**Bailey Killam**  
ATT Manager

Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

## **Bridge, Jannea FIN:EX**

---

**From:** Sundher, Shauna FIN:EX  
**Sent:** April 29, 2020 3:53 PM  
**To:** Sundher, Shauna FIN:EX  
**Subject:** APTT exemption admin

PTT conversation with Bailey.

s.13; s.17

Shauna Sundher  
A/Director, Housing  
Tax Policy Branch  
Ministry of Finance  
Office: (778) 698-9051  
Cell: (250) 886-4392  
Email: Shauna.Sundher@gov.bc.ca

Page 139 of 158

Withheld pursuant to/removed as

s.12; s.13; s.14

## Bridge, Jannea FIN:EX

---

**From:** Hawkshaw, Steve FIN:EX  
**Sent:** June 10, 2020 5:05 PM  
**To:** Sundher, Shauna FIN:EX  
**Subject:** Fwd: Common Structures for Registering Land Title in Real Estate Limited Partnerships in BC  
**Attachments:** BC MOF Registering Title for Real Estate Limited Partnerships - Common Structures - June 9 2020.pdf; ATT00001.htm

Sent from my iPhone

Begin forwarded message:

**From:** Marissa Chan-Kent  
**Date:** June 10, 2020 at 5:03:16 PM PDT  
**To:** "Purnell, Richard FIN:EX" , "Hawkshaw, Steve FIN:EX"  
**Cc:** Jeff Fisher , Anne McMullin  
**Subject:** Common Structures for Registering Land Title in Real Estate Limited Partnerships in BC

Hey Richard and Steve,

Further to our last meeting on May 21<sup>st</sup>, please find attached a diagram illustrating two of the most commons structures used by real estate development limited partnerships in the course of acquiring residential properties for redevelopment.

s.13

Based on these informal surveys and conversations, it was ascertained that:

1. Limited partnerships are, by far, the most common vehicle for carrying on a real estate development project in British Columbia. Corporate vehicles are used, but with less frequency. The main reason behind the popularity of limited partnership is the flexibility it provides to allow for complex business arrangement between parties that bring different contributions to the table including know-how, experience, land and money to the deal.
2. Limited partnerships are also effective vehicles to raise capital from investors – both domestic and foreign.
3. Foreign capital supports many major projects and local developers that create much needed housing supply for British Columbians.

s.17

We've reiterated these points clearly and consistently over the course of our previous meetings.



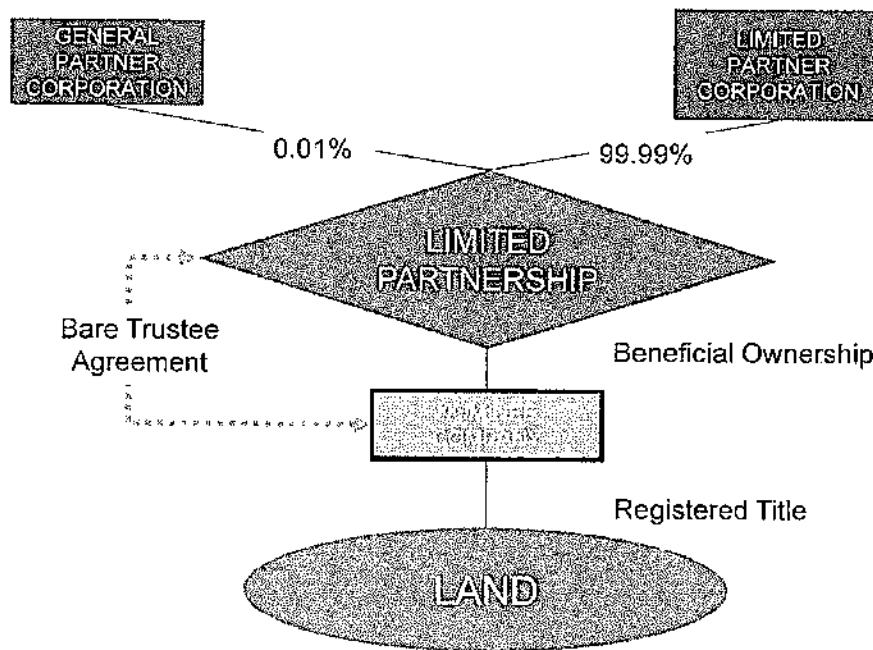
Recall as well, that we highlighted the following three key points throughout our technical discussions. Specifying these requests once again, given that new Regulation that was introduced on May 19, 2020 did not address our points:

1. The current legislation was ambiguous as far as how limited partnerships are to be taxed because, under the Property Transfer Tax Act (the "Act"), registered title may not be registered in the name of a limited partnership as it is not a "person" for the purposes of the Act. Rather, registered title would be held in a Nominee company as agent for the limited partnership. Therefore, it was not clear whether the corporate rules could apply to the Nominee or the taxable trustee rules on the basis that the Nominee would be a trustee (a position that has been subject to much debate in the legal and tax community). Hence we had asked for a clarification of the existing rules so as to put this interpretive issue to bed once and for all. Since this was merely a clarification of existing legislation, we would have expected that the clarification would have retroactive effect to August 2, 2016. The new Regulation appears to be "new law" as opposed to just a clarification of existing law. This puts taxpayers in a bind for the last 4 years or so because it gives the Tax Administration Branch a strong argument that existing legislation is to be clearly interpreted to the detriment of limited partnerships rather than leaving it open to interpretation. That is not fair to taxpayers.
2. As stated above, we expect that a retroactive clarification of the rules should be revenue neutral to the Province as we are not aware that limited partnerships have been paying the FBT since 2016 based on a negative interpretation of the existing rules. I expect that the Province can verify this assertion by requesting that the Tax Administration Branch provides the data on the incidence of payment of FBT made by limited partnerships since 2016. Frankly, it is not clear to us what the policy reason is behind putting the most common real estate development vehicle in the marketplace (i.e. limited partnerships) at a clear disadvantage against corporations where foreign ownership can be as high as 49% without being subject to the FBT. Under current legislation, even nominal interests held by foreign entities in a limited partnership would trigger FBT on the entire purchase price of the residential property – a result which seems contrary to the object and spirit of providing taxpayers with flexibility on how to structure the business arrangement within the parameters of corporate and partnership law.
3. Given that contracts to purchase residential lands (the "PSA") in the course of an assembly need to be signed quickly in the course of a land assembly to tie-up the property, a corporation is formed to get the contract signed quickly. Limited partnerships are often not formed until the terms of the business deal become more clear including who will participate in the deal, where the capital/financing is going to come from, who will provide the development management know-how and experience, etc. For this reason, the most common structure is to have a Nominee sign the PSA and purchase the property as agent for the limited partnership holding registered title for and on behalf of the limited partnership. This method of acquisition relieves the pressure of having to finalize the business deal amongst the various stakeholders of the project before being in a position to acquire the properties. The current regulations introduced on May 19<sup>th</sup>, 2020 envisions a structure where the general partner is the registered owner. In practice, having the general partner hold registered title is rare because of the unlimited liability that the general partner has in respect of the affairs of the limited partnership. Therefore, for all intents and purposes, the new Regulation is not very useful because it doesn't reflect real-life situations.

Let me know if you have any questions or comments relating to the above. Happy to connect over a call as needed.

Best Regards,  
Marissa

## Nominee Company Held by Limited Partnership: Most Common Structure



### Notes:

1. Nominee is generally used to sign the purchase and sales contract to purchase the residential property well in advance of forming the limited partnership. This is the main reason the purchase is registered in the Nominee company in the first place.
2. It is generally not advisable to have the Nominee be the general partner of the limited partnership because the general partner has unlimited liability.

**Ministry of Finance**  
**BRIEFING DOCUMENT**

**To:** Lori Wanamaker  
Deputy Minister of Finance

**Date Requested:** June 10, 2020  
**Date Required:** June 11, 2020

**Initiated by:** Lori Wanamaker

**Date Prepared:** June 10, 2020

**Ministry Contact:** Shauna Sundher  
A/Director, Housing  
Tax Policy Branch

**Phone Number:** 778 698-9051  
**Email:** shauna.sundher@gov.bc.ca

**Cliff #:** 392141

s.13; s.21

Page 144 of 158 to/à Page 148 of 158

Withheld pursuant to/removed as

s.13; s.21

Page 149 of 158

Withheld pursuant to/removed as

s.13

## **Bridge, Jannea FIN:EX**

---

**From:** Sundher, Shauna FIN:EX  
**Sent:** June 12, 2020 3:00 PM  
**To:** Killam, Bailey FIN:EX  
**Cc:** Hawkshaw, Steve FIN:EX  
**Subject:** RE: ATT issue

Hi Bailey,

Thanks for flagging this.

s.13; s.17

Shauna

Shauna Sundher  
A/Director, Housing  
Tax Policy Branch  
Ministry of Finance  
Office: (778) 698-9051  
Cell: (250) 886-4392  
Email: Shauna.Sundher@gov.bc.ca

**From:** Killam, Bailey FIN:EX  
**Sent:** June 12, 2020 11:59 AM  
**To:** Sundher, Shauna FIN:EX  
**Subject:** RE: ATT issue

Hi Shauna,

s.13; s.17

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** March 23, 2020 11:25 AM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Subject:** RE: ATT issue

Thanks Bailey! I agree not idea but I think better to get it done for June 1<sup>st</sup> (as that is what's been drafted) then push it. If you can keep me updated on the Sept/Oct webform update that would be appreciated. I'll let you know what/if the regulation gets deposited or if anything else comes up.

Shauna

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** March 23, 2020 10:21 AM  
**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Subject:** RE: ATT issue

Hi Shauna,

Yes – I guess they decided not to reply as it was decided they could make a change to the webform for June 1.

s.13; s.17

Let me know your thoughts – Thank you!

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523



**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** March 23, 2020 9:10 AM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Subject:** RE: ATT issue

Hi Bailey,

Just wanted to follow up on the APTT exemption for Limited partnerships. I never heard from Lorna.

I am still working on this package as if it would get passed and deposited by June 1<sup>st</sup>. I wanted to touch base to see where you got to with a form/application and if rev div would be ready for June 1 if it does get deposited?

Thank you

Shauna

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** March 3, 2020 2:38 PM  
**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Subject:** RE: ATT issue

Thank you very much. I shared it with Lorna and she will email back.

s.13

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** March 3, 2020 10:28 AM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Cc:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>  
**Subject:** FW: ATT issue

Hi Bailey,

I wanted to touch base about our conversation regarding the APTT Limited partner exemption effective date.

s.13

The regulation was drafted as part of the Budget process with a June 1 effective date. We have consulted with impacted stakeholders and informed them of the effective date. s.13

s.13

s.17

I updated the information that we (tax policy) would like to have collected based on Don's feedback.

I'll also flag that a program PIA will also need to be done for this measure. We will do the legislative PIA that is required with our OIC package.

If you could keep me updated on the process that would be appreciated.

Thanks and let me know if you have any questions or want to chat.

Shauna

Shauna Sundher  
A/Director, Housing  
Tax Policy Branch  
Ministry of Finance  
(778) 698-9051  
Email: [Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)

**From:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>  
**Sent:** January 22, 2020 9:51 AM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Cc:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Subject:** RE: ATT issue

Hi Jeff,

s.13

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Sent:** January 21, 2020 5:26 PM  
**To:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>  
**Subject:** ATT issue

Hi Steve,

I have a question about the ATT drafting we're currently working on. s.13

s.13

Thx,

*Jeff Henderson*

Manager, Policy

Property Taxation Branch

(778) 698-2986

Page 156 of 158

Withheld pursuant to/removed as

s.13

**There is a disagreement on how the APTT should apply to limited partnerships.**

**Ministry of Finance's position:**

s.12; s.13; s.14

**UDI's position:**

s.13

**Analysis:**

s.13

- There is no indication in this proposal that a change in the definition would be retroactive. If TPB had put forward their proposal (change in definition) instead of an exemption, it would have had an effective date and not been retroactive.

s.13

- Finance's acceptance of UDI's proposal (as understood at the time) is consistent with FINs position that the tax should otherwise apply to limited partnerships with foreign involvement. Finance agreed and communicated that a carve out to this rule would allow some flexibility to developers in their financing and may help to bring more supply to market.
- An exemption has the same **outcome** as changing the definition, except it can be done by reg and is easier to monitor and make changes if necessary.

s.13

**Conclusion:**

s.13

## **Patriarche, Kerry FIN:EX**

---

**From:** Burnell-Higgs, Marissa FIN:EX  
**Sent:** December 16, 2019 9:11 AM  
**To:** Henderson, Jeff FIN:EX  
**Subject:** RB 5 Note  
**Attachments:** 23 - PTTA - Urban Development Institute Finance Working Group.docx

Hi Jeff,

This is in RB5, we just finalized it and its gone up, this was work Lori had asked us to do. It will not be the last time the issue is visited so if there are significant admin issues we can discuss how to address them as we go forward if the Minister approves.

Marissa

Marissa Burnell-Higgs  
Strategic Advisor  
Tax Policy Branch  
Policy and Legislation Division  
Ministry of Finance  
(778) 698-3915  
Email: marissa.burnell-higgs@gov.bc.ca

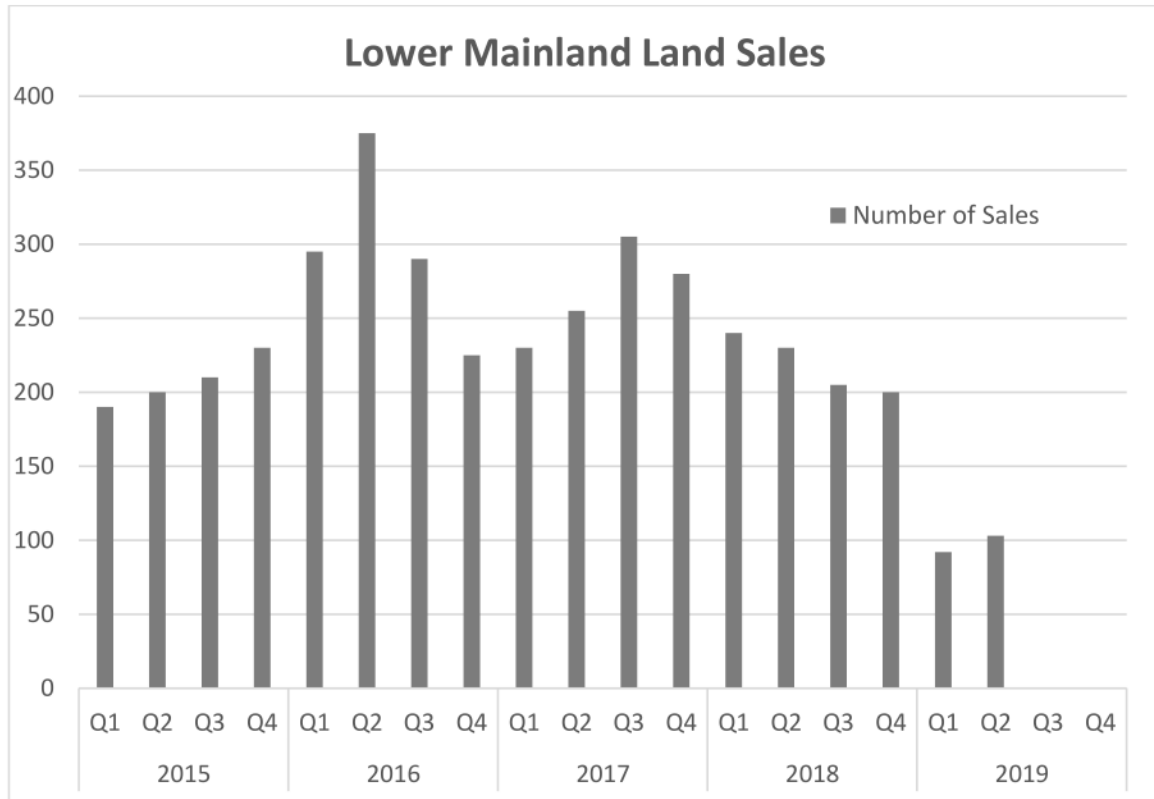
Page 002 of 300 to/à Page 007 of 300

Withheld pursuant to/removed as

s.13



## **APPENDIX: Commercial Land Sales Lower Mainland**



## **Patriarche, Kerry FIN:EX**

---

**From:** Pritchard, Lorna FIN:EX  
**Sent:** December 17, 2019 12:55 PM  
**To:** Henderson, Jeff FIN:EX; Hardy, Don FIN:EX  
**Cc:** Emery, Steven B FIN:EX  
**Subject:** RE: RB 5 Note

Hi,

s.13

Lorna

---

**From:** Henderson, Jeff FIN:EX  
**Sent:** December 16, 2019 2:45 PM  
**To:** Pritchard, Lorna FIN:EX ; Hardy, Don FIN:EX  
**Cc:** Emery, Steven B FIN:EX  
**Subject:** FW: RB 5 Note

Hi All,

Marissa sent this [revenue binder paper](#) to me this morning.

It's not really clear to me exactly what change is being proposed. I'm going to go back to Marissa to see if I can get some clarity.

Thx,

Jeff

---

**From:** Burnell-Higgs, Marissa FIN:EX <[Marissa.Burnell-Higgs@gov.bc.ca](mailto:Marissa.Burnell-Higgs@gov.bc.ca)>  
**Sent:** December 16, 2019 9:11 AM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Subject:** RB 5 Note

Hi Jeff,

This is in RB5, we just finalized it and its gone up, this was work Lori had asked us to do. It will not be the last time the issue is visited so if there are significant admin issues we can discuss how to address them as we go forward if the Minister approves.

Marissa

Marissa Burnell-Higgs  
Strategic Advisor  
Tax Policy Branch  
Policy and Legislation Division  
Ministry of Finance  
(778) 698-3915  
Email: [marissa.burnell-higgs@gov.bc.ca](mailto:marissa.burnell-higgs@gov.bc.ca)

## **Patriarche, Kerry FIN:EX**

---

**From:** Hardy, Don FIN:EX  
**Sent:** January 7, 2020 2:26 PM  
**To:** Henderson, Jeff FIN:EX; Pritchard, Lorna FIN:EX  
**Subject:** RE: For review: drafting instructions, additional property transfer tax exemption

Jeff, I've reviewed and have nothing to add.

---

**From:** Henderson, Jeff FIN:EX  
**Sent:** January 7, 2020 2:10 PM  
**To:** Pritchard, Lorna FIN:EX  
**Cc:** Hardy, Don FIN:EX  
**Subject:** RE: For review: drafting instructions, additional property transfer tax exemption

Hi Lorna and Don,

Can you please review these [drafting instructions](#) and add any comments by EOD tomorrow?

Lorna – would you like Bailey to review as well?

Thx,

Jeff

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** January 7, 2020 12:51 PM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Cc:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>  
**Subject:** For review: drafting instructions, additional property transfer tax exemption

Hi Jeff,

We have prepared a first draft of drafting instructions for a potential exemption by Regulation from the Additional Property Transfer Tax.

If you are able to provide comments by end of day tomorrow (Wednesday) or Thursday morning that would be appreciated.

The document is password protected with the <sup>s.15</sup> password. Please let Steve or I know if you have any questions.

Thank you.

Shauna

## **Patriarche, Kerry FIN:EX**

---

**From:** Sundher, Shauna FIN:EX  
**Sent:** January 7, 2020 12:51 PM  
**To:** Henderson, Jeff FIN:EX  
**Cc:** Hawkshaw, Steve FIN:EX  
**Subject:** For review: drafting instructions, additional property transfer tax exemption  
**Attachments:** PTTA - limited partnerships and APTT.docx

Hi Jeff,

We have prepared a first draft of drafting instructions for a potential exemption by Regulation from the Additional Property Transfer Tax.

If you are able to provide comments by end of day tomorrow (Wednesday) or Thursday morning that would be appreciated.

The document is password protected with the <sup>s.15</sup> password. Please let Steve or I know if you have any questions.

Thank you.

Shauna

Page 013 of 300 to/à Page 014 of 300

Withheld pursuant to/removed as

s.12; s.13; s.14

## **Patriarche, Kerry FIN:EX**

---

**From:** Henderson, Jeff FIN:EX  
**Sent:** January 8, 2020 2:28 PM  
**To:** Sundher, Shauna FIN:EX  
**Cc:** Hawkshaw, Steve FIN:EX  
**Subject:** RE: For review: drafting instructions, additional property transfer tax exemption  
**Attachments:** PTTA - limited partnerships and APTT.docx

Hi Shauna,

I've added some comments to the document you provided – thanks for the opportunity.

It may be best for us to have a meeting to discuss. If we meet, I'd like Bailey Killam to join us as she is the Manager responsible for ATT and contributed to the comments.

Thx,

Jeff

---

**From:** Sundher, Shauna FIN:EX  
**Sent:** January 7, 2020 12:51 PM  
**To:** Henderson, Jeff FIN:EX  
**Cc:** Hawkshaw, Steve FIN:EX  
**Subject:** For review: drafting instructions, additional property transfer tax exemption

Hi Jeff,

We have prepared a first draft of drafting instructions for a potential exemption by Regulation from the Additional Property Transfer Tax.

If you are able to provide comments by end of day tomorrow (Wednesday) or Thursday morning that would be appreciated.

The document is password protected with the <sup>s.15</sup> password. Please let Steve or I know if you have any questions.

Thank you.

Shauna

Page 016 of 300 to/à Page 018 of 300

Withheld pursuant to/removed as

s.12; s.13; s.14



## **Patriarche, Kerry FIN:EX**

---

**From:** Hawkshaw, Steve FIN:EX  
**Sent:** January 10, 2020 4:27 PM  
**To:** Henderson, Jeff FIN:EX  
**Cc:** Longbottom, Lauren AG:EX; Sundher, Shauna FIN:EX  
**Subject:** PTTA drafting instructions round 2  
**Attachments:** PTTA - limited partnerships and APTT v3.docx

Hi All,

Attached please find round two the PTTA drafting instructions. Would appreciate comments back Monday. Leg counsel wants to get started.

Page 020 of 300 to/à Page 022 of 300

Withheld pursuant to/removed as

s.12; s.13; s.14

## **Patriarche, Kerry FIN:EX**

---

**From:** Hardy, Don FIN:EX  
**Sent:** January 13, 2020 11:34 AM  
**To:** Killam, Bailey FIN:EX; Henderson, Jeff FIN:EX  
**Cc:** Pritchard, Lorna FIN:EX  
**Subject:** RE: PTTA drafting instructions round 2

I have no further comments. Thanks

---

**From:** Killam, Bailey FIN:EX  
**Sent:** January 13, 2020 9:20 AM  
**To:** Henderson, Jeff FIN:EX  
**Cc:** Pritchard, Lorna FIN:EX ; Hardy, Don FIN:EX  
**Subject:** RE: PTTA drafting instructions round 2

I don't have any further comments at this moment 😊

s.17

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Sent:** January 12, 2020 9:34 AM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Cc:** Pritchard, Lorna FIN:EX <[Lorna.Pritchard@gov.bc.ca](mailto:Lorna.Pritchard@gov.bc.ca)>  
**Subject:** FW: PTTA drafting instructions round 2

Hi Bailey and Don,

I've had a look at the new version and I think it explains the policy objective enough for a drafter to be able to draft. I just have one minor comment.

I've saved a version [here](#) for your comments. As you can see, Steve would like any comments back on Monday so please try to have a look by noon so we have time to discuss internally if necessary.

Thx,

Jeff

---

**From:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>  
**Sent:** January 10, 2020 4:27 PM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>

**Cc:** Longbottom, Lauren AG:EX <[Lauren.Longbottom@gov.bc.ca](mailto:Lauren.Longbottom@gov.bc.ca)>; Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>

**Subject:** PTTA drafting instructions round 2

Hi All,

Attached please find round two the PTTA drafting instructions. Would appreciate comments back Monday. Leg counsel wants to get started.

## **Patriarche, Kerry FIN:EX**

---

**From:** Killam, Bailey FIN:EX  
**Sent:** January 13, 2020 9:20 AM  
**To:** Henderson, Jeff FIN:EX  
**Cc:** Pritchard, Lorna FIN:EX; Hardy, Don FIN:EX  
**Subject:** RE: PTTA drafting instructions round 2

I don't have any further comments at this moment 😊

s.17

### **Bailey Killam**

ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Henderson, Jeff FIN:EX  
**Sent:** January 12, 2020 9:34 AM  
**To:** Killam, Bailey FIN:EX ; Hardy, Don FIN:EX  
**Cc:** Pritchard, Lorna FIN:EX  
**Subject:** FW: PTTA drafting instructions round 2

Hi Bailey and Don,

I've had a look at the new version and I think it explains the policy objective enough for a drafter to be able to draft. I just have one minor comment.

I've saved a version [here](#) for your comments. As you can see, Steve would like any comments back on Monday so please try to have a look by noon so we have time to discuss internally if necessary.

Thx,  
Jeff

---

**From:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>  
**Sent:** January 10, 2020 4:27 PM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Cc:** Longbottom, Lauren AG:EX <[Lauren.Longbottom@gov.bc.ca](mailto:Lauren.Longbottom@gov.bc.ca)>; Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Subject:** PTTA drafting instructions round 2

Hi All,

Attached please find round two the PTTA drafting instructions. Would appreciate comments back Monday. Leg counsel wants to get started.

## **Patriarche, Kerry FIN:EX**

---

**From:** Henderson, Jeff FIN:EX  
**Sent:** January 13, 2020 12:29 PM  
**To:** Hawkshaw, Steve FIN:EX  
**Cc:** Longbottom, Lauren AG:EX; Sundher, Shauna FIN:EX  
**Subject:** RE: PTTA drafting instructions round 2  
**Attachments:** PTTA - limited partnerships and APTT v3.docx

Hi Steve,

We've had a look over here and just one minor comment (see attached).

Thx,

Jeff

---

**From:** Hawkshaw, Steve FIN:EX  
**Sent:** January 10, 2020 4:27 PM  
**To:** Henderson, Jeff FIN:EX  
**Cc:** Longbottom, Lauren AG:EX ; Sundher, Shauna FIN:EX  
**Subject:** PTTA drafting instructions round 2

Hi All,

Attached please find round two the PTTA drafting instructions. Would appreciate comments back Monday. Leg counsel wants to get started.

Page 027 of 300 to/à Page 029 of 300

Withheld pursuant to/removed as

s.12; s.13; s.14

## **Patriarche, Kerry FIN:EX**

---

**From:** Hardy, Don FIN:EX  
**Sent:** January 14, 2020 12:28 PM  
**To:** Henderson, Jeff FIN:EX  
**Subject:** Legislation

Hi Jeff,

I'd like to summarize my understanding of our conversation re s. 15 amendments and the LP Regulation development. Please correct me if I've misunderstood or omitted anything.

I will largely "own" these issues. Right now, key responsibility is to collect comments from PTB members and then provide consolidated comments back to Tax Policy – Duncan Jillings for s. 15, and Steve Hawkshaw for LP.

I will save own comments and other work on these issues in the Legislation folder -  
<\\Sfp.idir.bcgov\s105\S05057\PTB R Administration\140 Legislation Ministry Agency\03 Legislative Program\Legislation\2020\Budget 2020\PTT>, making sure to password-protect all documents.

I will also need to communicate with PICS with regard to any changes/additions needed in our public-facing information – we will likely need to create some public facing information on LP.



## **Patriarche, Kerry FIN:EX**

---

**From:** Sundher, Shauna FIN:EX  
**Sent:** January 24, 2020 4:16 PM  
**To:** Henderson, Jeff FIN:EX  
**Cc:** Hardy, Don FIN:EX; Killam, Bailey FIN:EX  
**Subject:** RE: APTT exemption draft 2

Ok, thank you for confirming. I have sent to LSB to review and then will post next set of instructions!

Enjoy your weekend everyone.

Shauna

---

**From:** Henderson, Jeff FIN:EX  
**Sent:** January 24, 2020 4:13 PM  
**To:** Sundher, Shauna FIN:EX  
**Cc:** Hardy, Don FIN:EX ; Killam, Bailey FIN:EX  
**Subject:** RE: APTT exemption draft 2

Thanks Shauna. I think your understanding is correct and my question wasn't really necessary.

Jeff

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** January 24, 2020 3:51 PM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Cc:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Subject:** RE: APTT exemption draft 2

Thanks Jeff.

I attached an answer to your comments. I may be understanding 2.02 incorrectly. If so , perhaps we can chat on Monday.

Shauna

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Sent:** January 24, 2020 3:28 PM  
**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Cc:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Subject:** RE: APTT exemption draft 2

Hi Shauna,

I've attached our comments – well really just one. It is really a policy question for you guys.

Let me know if you'd like to discuss.

Thx,

Jeff

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>

**Sent:** January 23, 2020 4:05 PM

**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>

**Subject:** APTT exemption draft 2

Hello all,

We received draft 2 of the APTT exemption regulation yesterday. TPB's comments are in the attached matrix. Most of our questions are actually for LSB at this point. We think the draft is getting there.

If you are able to get me comments before **EOD tomorrow (Friday)** that would be appreciated. I am going to send our collective comments to LSB and then post back to the drafter asap. We received a note that drafting should be complete by the 31<sup>st</sup>.

Thank you in advance for your input.

Shauna

## **Patriarche, Kerry FIN:EX**

---

**From:** Dogaru, Raluca FIN:EX  
**Sent:** January 29, 2020 2:57 PM  
**To:** Henderson, Jeff FIN:EX; Hardy, Don FIN:EX  
**Subject:** RE: Review of draft PTТА - ATT  
**Attachments:** Dr03 Redline Property T Tax Reg [2020]RD Comments.docx

---

**From:** Henderson, Jeff FIN:EX  
**Sent:** January 29, 2020 2:56 PM  
**To:** Dogaru, Raluca FIN:EX  
**Subject:** RE: Review of draft PTТА - ATT

Still not working – shows as being on your desktop.

---

**From:** Dogaru, Raluca FIN:EX <[Raluca.Dogaru@gov.bc.ca](mailto:Raluca.Dogaru@gov.bc.ca)>  
**Sent:** January 29, 2020 2:55 PM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Subject:** RE: Review of draft PTТА - ATT

Can you please try now/ I had some computer issues today.  
If it does not work I will send an attachment.  
R

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Sent:** January 29, 2020 2:53 PM  
**To:** Dogaru, Raluca FIN:EX <[Raluca.Dogaru@gov.bc.ca](mailto:Raluca.Dogaru@gov.bc.ca)>  
**Cc:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: Review of draft PTТА - ATT

HI Raluca,

I think that must be on your drive or computer as I can't access it.

Can you please save to the same location as the other files and resend the link?

Thx,

Jeff

---

**From:** Dogaru, Raluca FIN:EX <[Raluca.Dogaru@gov.bc.ca](mailto:Raluca.Dogaru@gov.bc.ca)>  
**Sent:** January 29, 2020 1:37 PM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Cc:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: Review of draft PTТА - ATT  
**Importance:** High

Hello,

I thoroughly reviewed the draft and I provided some comments. Some of the questions I asked might have already been answered in which case that portion of the draft reads well.

Let me know if you have questions or need to talk. My comments are [here](#).

Thank you,

Raluca

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>

**Sent:** January 29, 2020 9:39 AM

**To:** Dogaru, Raluca FIN:EX <[Raluca.Dogaru@gov.bc.ca](mailto:Raluca.Dogaru@gov.bc.ca)>

**Cc:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>

**Subject:** Review of draft PTTA - ATT

Hi Raluca,

Given your familiarity with ATT I'd like to get your eyes on a draft for budget.

Please find the most recent draft [here](#).

The drafting instructions are found [here](#) (this will give you a clear idea of the policy intent).

Please let Don know if you have any comments by noon today.

Thx,

**Jeff Henderson**

Manager, Policy

Property Taxation Branch

(778) 698-2986

Page 035 of 300 to/à Page 037 of 300

Withheld pursuant to/removed as

s.12; s.13; s.14

## **Patriarche, Kerry FIN:EX**

---

**From:** Henderson, Jeff FIN:EX  
**Sent:** January 30, 2020 4:01 PM  
**To:** Sundher, Shauna FIN:EX; Hawkshaw, Steve FIN:EX; Longbottom, Lauren AG:EX; Kastelic, Kaitlyn AG:EX  
**Subject:** RE: New Files Notification

Hi Shauna,

No final comments from PTB.

Thx,

Jeff

---

**From:** Sundher, Shauna FIN:EX  
**Sent:** January 30, 2020 3:40 PM  
**To:** Hawkshaw, Steve FIN:EX ; Henderson, Jeff FIN:EX ; Longbottom, Lauren AG:EX ; Kastelic, Kaitlyn AG:EX  
**Subject:** FW: New Files Notification

Hi all,

Draft 4 of the APTT exemption was posted. Our drafter has asked if this is ready to go to edit, does anyone have any final comments before it goes to edit? Please let me know by tonight if you do.

Shauna

---

**From:** BC Secure File Transfer Notification Service <[DoNotReply@gov.bc.ca](mailto:DoNotReply@gov.bc.ca)>  
**Sent:** January 30, 2020 3:30 PM  
**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Subject:** New Files Notification

 3 New Files Available

s.14

The integrity symbol (  ) indicates files which have been uploaded using a MOVEit client which supports cryptographic integrity checks.

## **Patriarche, Kerry FIN:EX**

---

**From:** Dogaru, Raluca FIN:EX  
**Sent:** January 30, 2020 8:10 AM  
**To:** Henderson, Jeff FIN:EX  
**Subject:** RE: Review of draft PTТА - ATT

Hi Jeff,

I did not see your comments anywhere on the LAN. s.13

s.13

Tax Policy might have considered most of my questions; my questions stem from the fact that I am new to the issue.

Thanks,  
Raluca

---

**From:** Henderson, Jeff FIN:EX  
**Sent:** January 29, 2020 5:17 PM  
**To:** Dogaru, Raluca FIN:EX  
**Subject:** RE: Review of draft PTТА - ATT

Thanks Raluca.

I've responded to your comments and included one re. timing.

I'm still having trouble understanding the one we discussed. We can discuss in the morning if necessary.

Thx,

Jeff

---

**From:** Dogaru, Raluca FIN:EX <[Raluca.Dogaru@gov.bc.ca](mailto:Raluca.Dogaru@gov.bc.ca)>  
**Sent:** January 29, 2020 2:57 PM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: Review of draft PTТА - ATT

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Sent:** January 29, 2020 2:56 PM  
**To:** Dogaru, Raluca FIN:EX <[Raluca.Dogaru@gov.bc.ca](mailto:Raluca.Dogaru@gov.bc.ca)>  
**Subject:** RE: Review of draft PTТА - ATT

Still not working – shows as being on your desktop.



---

**From:** Dogaru, Raluca FIN:EX <[Raluca.Dogaru@gov.bc.ca](mailto:Raluca.Dogaru@gov.bc.ca)>  
**Sent:** January 29, 2020 2:55 PM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Subject:** RE: Review of draft PTTA - ATT

Can you please try now/ I had some computer issues today.  
If it does not work I will send an attachment.

R

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Sent:** January 29, 2020 2:53 PM  
**To:** Dogaru, Raluca FIN:EX <[Raluca.Dogaru@gov.bc.ca](mailto:Raluca.Dogaru@gov.bc.ca)>  
**Cc:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: Review of draft PTTA - ATT

Hi Raluca,

I think that must be on your drive or computer as I can't access it.

Can you please save to the same location as the other files and resend the link?

Thx,

Jeff

---

**From:** Dogaru, Raluca FIN:EX <[Raluca.Dogaru@gov.bc.ca](mailto:Raluca.Dogaru@gov.bc.ca)>  
**Sent:** January 29, 2020 1:37 PM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Cc:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: Review of draft PTTA - ATT  
**Importance:** High

Hello,

I thoroughly reviewed the draft and I provided some comments. Some of the questions I asked might have already been answered in which case that portion of the draft reads well.

Let me know if you have questions or need to talk. My comments are [here](#).

Thank you,  
Raluca

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Sent:** January 29, 2020 9:39 AM  
**To:** Dogaru, Raluca FIN:EX <[Raluca.Dogaru@gov.bc.ca](mailto:Raluca.Dogaru@gov.bc.ca)>  
**Cc:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** Review of draft PTTA - ATT

Hi Raluca,

Given your familiarity with ATT I'd like to get your eyes on a draft for budget.

Please find the most recent draft [here](#).

The drafting instructions are found [here](#) (this will give you a clear idea of the policy intent).

Please let Don know if you have any comments by noon today.

Thx,

***Jeff Henderson***

Manager, Policy

Property Taxation Branch

(778) 698-2986

## **Patriarche, Kerry FIN:EX**

---

**From:** Hardy, Don FIN:EX  
**Sent:** January 30, 2020 3:59 PM  
**To:** Henderson, Jeff FIN:EX; Killam, Bailey FIN:EX  
**Subject:** APTT - LP Reg

Here is the most recent version of the LP amendment - [\\Sfp.idir.bcgov\s105\S05057\PTB R Administration\140 Legislation Ministry Agency\03 Legislative Program\Legislation\2020\Budget 2020\PTT\APTT - LP Exempt\Dr04 Clean Property T Tax Reg \[2020\].docx](\\Sfp.idir.bcgov\s105\S05057\PTB R Administration\140 Legislation Ministry Agency\03 Legislative Program\Legislation\2020\Budget 2020\PTT\APTT - LP Exempt\Dr04 Clean Property T Tax Reg [2020].docx)

I'm afraid that I've not been able to download the redlined version. This is the Clean version

## **Patriarche, Kerry FIN:EX**

---

**From:** Pritchard, Lorna FIN:EX  
**Sent:** February 11, 2020 10:32 AM  
**To:** Hardy, Don FIN:EX  
**Cc:** Henderson, Jeff FIN:EX  
**Subject:** RE: Web Updates re LP

Hi, I have no further comments. Did Bailey review?

---

**From:** Hardy, Don FIN:EX  
**Sent:** February 10, 2020 1:27 PM  
**To:** Pritchard, Lorna FIN:EX  
**Cc:** Henderson, Jeff FIN:EX  
**Subject:** Web Updates re LP

Hi Lorna,

For the proposed amendment to the PTT Reg., we have together with PICS drafted an update to the ATT webpage. I've attached the draft update together with the final Reg amendment. Do you mind reviewing the draft web updates, please?

Thanks,  
Don

## **Patriarche, Kerry FIN:EX**

---

**From:** Sundher, Shauna FIN:EX  
**Sent:** April 27, 2020 8:53 AM  
**To:** Henderson, Jeff FIN:EX  
**Subject:** RE: ATT Exemption - Web Form Delay

Thanks for confirming Jeff. Please keep me updated on the more fulsome changes as they progress, if you can.

Cabinet and exec time is hard to get right now, I was worried this exemption might not even get onto a Cabinet agenda, hence my hesitance to make changes unless absolutely necessary.

---

**From:** Henderson, Jeff FIN:EX  
**Sent:** April 27, 2020 8:50 AM  
**To:** Sundher, Shauna FIN:EX  
**Subject:** RE: ATT Exemption - Web Form Delay

Hi Shauna,

Looks like a bit of a false alarm from the program area.

I spoke with Bailey this morning and, essentially,<sup>s.17</sup>

s.17

We do have a button that allows anyone who wants to claim this exemption to self-identify and then we would follow-up to get the required documentation.

So we're all good to deal with this temporarily until the more fulsome system changes are made in the fall.

Sorry for flagging this unnecessarily, but I wanted to see what our options were ASAP just in case.

Thx,

Jeff

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** April 27, 2020 8:26 AM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Subject:** RE: ATT Exemption - Web Form Delay

Hi Jeff,

The OIC package is final and signed by the Minister and with Cab obs. It will either go to the May 6 or 13 Cabinet date. It will depend on priorities and what else is on the agenda etc.

s.13

I had conversations with Bailey in March about the timing and effective date. She indicated that a work around had been created. I copied our emails below for reference.

Is there a manual workaround that could be implemented for June 1-14? I imagine there will be very few, if any, transactions that will use this exemption in two weeks, given the state of the world at the moment.

Give me a call if you want to discuss.

Shauna

Hi Shauna,

Yes – I guess they decided not to reply as it was decided they could make a change to the webform for June 1.

s.13; s.17

Let me know your thoughts – Thank you!

**Bailey Killam**

ATT Manager

Property Taxation Branch

Ministry of Finance

Phone: 778-698-9523

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>

**Sent:** March 23, 2020 9:10 AM

**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>

**Subject:** RE: ATT issue

Hi Bailey,

Just wanted to follow up on the APTT exemption for Limited partnerships. I never heard from Lorna.

I am still working on this package as if it would get passed and deposited by June 1<sup>st</sup>. I wanted to touch base to see where you got to with a form/application and if rev div would be ready for June 1 if it does get deposited?

Thank you

Shauna

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** March 3, 2020 2:38 PM  
**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Subject:** RE: ATT issue

Thank you very much. I shared it with Lorna and she will email back.

I have two questions for you:  
s.13

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** March 3, 2020 10:28 AM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Cc:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>  
**Subject:** FW: ATT issue

Hi Bailey,

I wanted to touch base about our conversation regarding the APTT Limited partner exemption effective date.  
s.13

The regulation was drafted as part of the Budget process with a June 1 effective date. We have consulted with impacted stakeholders and informed them of the effective date.  
s.13

I updated the information that we (tax policy) would like to have collected based on Don's feedback.

I'll also flag that a program PIA will also need to be done for this measure. We will do the legislative PIA that is required with our OIC package.

If you could keep me updated on the process that would be appreciated.

Thanks and let me know if you have any questions or want to chat.

Shauna

Shauna Sundher  
A/Director, Housing  
Tax Policy Branch  
Ministry of Finance  
(778) 698-9051  
Email: [Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Sent:** April 24, 2020 5:03 PM  
**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Subject:** FW: ATT Exemption - Web Form Delay

Hi Shauna,

Can you remind me the status of the reg amendment for the limited partnership exemption?

s.13

Thx,

Jeff

---

**From:** Pritchard, Lorna FIN:EX <[Lorna.Pritchard@gov.bc.ca](mailto:Lorna.Pritchard@gov.bc.ca)>  
**Sent:** April 24, 2020 3:40 PM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Cc:** Emery, Steven B FIN:EX <[Steven.Emery@gov.bc.ca](mailto:Steven.Emery@gov.bc.ca)>; Edroff, Michelle FIN:EX <[Michelle.Edroff@gov.bc.ca](mailto:Michelle.Edroff@gov.bc.ca)>; Huang, Ying FIN:EX <[Ying.Huang@gov.bc.ca](mailto:Ying.Huang@gov.bc.ca)>  
**Subject:** ATT Exemption - Web Form Delay

Hi,

s.17

s.13



We need to decide by first thing Wednesday April 29th. I will set up a meeting to discuss on Monday morning.

Lorna Pritchard, CPA, CA CIA

Director Property Transfer

Property Taxation Branch

Ministry of Finance

778-698-5001

***Warning:** This email is intended only for the use of the individual or organization to whom it is addressed. It may contain information that is privileged or confidential. Any distribution, disclosure, copying, or other use by anyone else is strictly prohibited. If you have received this in error, please phone or e-mail the sender immediately and delete the message.*

*Any information provided in this correspondence for the convenience and guidance of clients is not a replacement for the legislation. We do not provide legal advice and in order to obtain absolute certainty the client should obtain the answers to potentially legal questions from the appropriate legal experts.*

Page 050 of 300

Withheld pursuant to/removed as

s.14

Page 051 of 300 to/à Page 052 of 300

Withheld pursuant to/removed as

s.12; s.13; s.14


## **Patriarche, Kerry FIN:EX**

---

**From:** Killam, Bailey FIN:EX  
**Sent:** January 22, 2020 11:46 AM  
**To:** Henderson, Jeff FIN:EX  
**Cc:** Hardy, Don FIN:EX  
**Subject:** RE: Implementation

I see she sent us another email after and included the answer to the budget question:

s.13

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Killam, Bailey FIN:EX  
**Sent:** January 22, 2020 11:44 AM  
**To:** Henderson, Jeff FIN:EX <Jeff.Henderson@gov.bc.ca>  
**Cc:** Hardy, Don FIN:EX <Don.Hardy@gov.bc.ca>  
**Subject:** Implementation

This was our comment:

s.13

s.17

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

Page 056 of 300 to/à Page 057 of 300

Withheld pursuant to/removed as

s.14

Page 058 of 300

Withheld pursuant to/removed as

s.12; s.13; s.14



Page 059 of 300

Withheld pursuant to/removed as

s.13; s.14; s.12

## **Patriarche, Kerry FIN:EX**

---

**From:** Sundher, Shauna FIN:EX  
**Sent:** January 23, 2020 4:05 PM  
**To:** Henderson, Jeff FIN:EX; Hardy, Don FIN:EX; Killam, Bailey FIN:EX  
**Subject:** APTT exemption draft 2  
**Attachments:** Draft 2 Comments TPB.docx

Hello all,

We received draft 2 of the APTT exemption regulation yesterday. TPB's comments are in the attached matrix. Most of our questions are actually for LSB at this point. We think the draft is getting there.

If you are able to get me comments before **EOD tomorrow (Friday)** that would be appreciated. I am going to send our collective comments to LSB and then post back to the drafter asap. We received a note that drafting should be complete by the 31<sup>st</sup>.

Thank you in advance for your input.

Shauna

Page 061 of 300

Withheld pursuant to/removed as

s.12; s.13; s.14

## **Patriarche, Kerry FIN:EX**

---

**From:** Killam, Bailey FIN:EX  
**Sent:** January 24, 2020 9:36 AM  
**To:** Henderson, Jeff FIN:EX; Hardy, Don FIN:EX  
**Subject:** RE: APTT exemption draft 2

I have reviewed everything I have received to date.  
s.13

I have

no further comments/questions at this time.

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Sundher, Shauna FIN:EX <Shauna.Sundher@gov.bc.ca>  
**Sent:** January 23, 2020 4:05 PM  
**To:** Henderson, Jeff FIN:EX <Jeff.Henderson@gov.bc.ca>; Hardy, Don FIN:EX <Don.Hardy@gov.bc.ca>; Killam, Bailey FIN:EX <Bailey.Killam@gov.bc.ca>  
**Subject:** APTT exemption draft 2

Hello all,

We received draft 2 of the APTT exemption regulation yesterday. TPB's comments are in the attached matrix. Most of our questions are actually for LSB at this point. We think the draft is getting there.

If you are able to get me comments before **EOD tomorrow (Friday)** that would be appreciated. I am going to send our collective comments to LSB and then post back to the drafter asap. We received a note that drafting should be complete by the 31<sup>st</sup>.

Thank you in advance for your input.

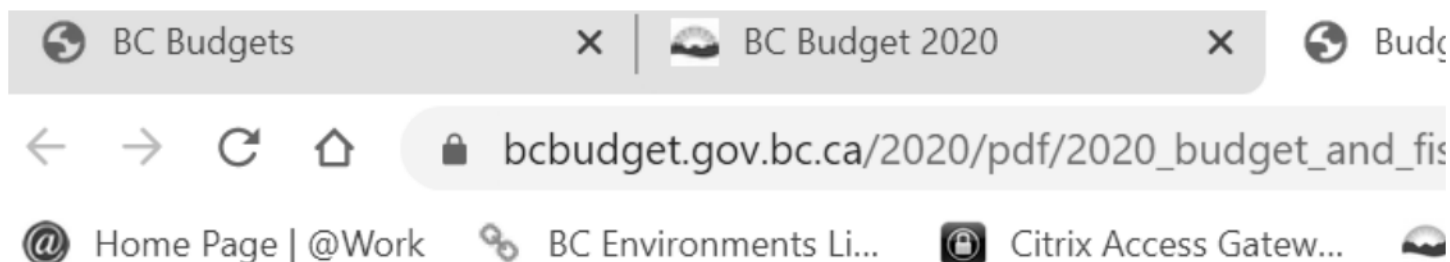
Shauna

## Patriarche, Kerry FIN:EX

**From:** Killam, Bailey FIN:EX  
**Sent:** February 18, 2020 2:57 PM  
**To:** Zheng, Xing FIN:EX; Lail, Hardave FIN:EX; Mac, Cecelia FIN:EX; Zhao, Lucy FIN:EX; Huang, Ying FIN:EX; Poirier, Joanne M FIN:EX; Izunwanne, Benson FIN:EX; Killam, Bailey FIN:EX; Blaj, George FIN:EX  
**Subject:** ATT exemption for certain limited partnerships

Hi all,

This was included in the budget plan. More to come 😊



## **Patriarche, Kerry FIN:EX**

---

**From:** Pritchard, Lorna FIN:EX  
**Sent:** February 18, 2020 4:55 PM  
**To:** FIN REV PTB PTT All Staff  
**Cc:** Emery, Steven B FIN:EX; Khaira, Kally FIN:EX; Henderson, Jeff FIN:EX  
**Subject:** Budget Updates

Hi,

By now you may have heard the budget speech or otherwise become aware of some budget updates. There are a few items specific to PTT that I wanted to bring to your attention.

1. **ATT** – Exemption from ATT for Certain Canadian-Controlled Limited Partnerships – I copied the description from the Budget below as it explains the exemption quite well. The Web Based Form will be updated in September/October to include this exemption. For any claims prior to September/October, the ATT team will have a workaround to identify the relevant returns - we anticipate that this exemption will apply to only a small number of returns and is expected to be introduced in late spring.

### ***Property Transfer Tax Act***

#### **Exemption from Additional Property Transfer Tax for Certain Canadian-Controlled Limited Partnerships Introduced**

Effective on a date to be specified by regulation, a new exemption from additional property transfer tax will be introduced for qualifying Canadian-controlled limited partnerships. This exemption will treat Canadian-controlled limited partnerships in a manner more consistent with Canadian-controlled corporations. It will ensure that new housing developments are treated similarly irrespective of whether the development is being undertaken by a Canadian-controlled corporation or Canadian-controlled limited partnership.

2. **Section 15** – the legislation will be updated to clarify the calculation for partial exemptions where the land is greater than 0.5 hectares in area or the property includes non-residential improvements. This change came as a result of an appeal decision and is particularly relevant to transfers where the *Further 2 % tax on residential property over \$3 million* applies (which are few). The system is calculating certain partial exemptions based on the FMV of transferee's portion of property transferred, whereas the intent of the section is base the calculation on the transferee's full FMV. We will update the Web Form in September/October to provide this updated calculation and are manually reviewing returns in the meantime.
3. **Appeals** – amendments to various tax legislation will be introduced to allow the minister the authority to further delegate appeal decisions. This change should not have any direct impact on our business.
4. **Revenue budget** –

(\$ millions)	Updated Forecast 2019/20	Budget Estimate 2020/21	Plan 2021/22	Pl 2022
<b>Taxation revenue</b>				
Personal income .....	11,022	11,771	12,294	12
Corporate income .....	5,008	4,739	4,926	5
Employer health .....	1,854	1,924	1,999	2
Sales <sup>1</sup> .....	7,569	7,905	8,226	8
Fuel .....	1,015	1,024	1,031	1
Carbon .....	1,690	1,954	2,181	2
Tobacco .....	736	755	755	
Property .....	2,917	3,026	3,169	3
Property transfer .....	1,545	1,586	1,671	1
Insurance premium .....	645	660	670	
	<b>34,001</b>	<b>35,344</b>	<b>36,922</b>	<b>38</b>

**Table 4.6 2019/20 Revenue by Source**

(\$ millions)	Year-to-Date to December 31				Full Year		
	2019/20			Actual 2018/19	2019/20		
	Budget	Actual	Variance		Budget	Forecast	Variance
<b>Taxation</b>							
Personal income .....	8,192	8,091	(101)	8,539	11,055	11,022	(33)
Corporate income .....	2,725	3,043	318	2,905	4,192	5,008	816
Employer health .....	1,394	1,394	-	-	1,854	1,854	-
Sales <sup>1</sup> .....	5,870	5,866	(4)	5,681	7,586	7,569	(17)
Fuel .....	805	783	(22)	785	1,021	1,015	(6)
Carbon .....	1,213	1,201	(12)	1,038	1,713	1,690	(23)
Tobacco .....	626	590	(36)	609	780	736	(44)
Property .....	2,054	2,033	(21)	1,837	2,996	2,917	(79)
Property transfer .....	1,508	1,235	(273)	1,539	1,910	1,545	(365)
Insurance premium .....	469	469	-	458	625	645	20
<b>Total taxation</b> .....	<b>24,856</b>	<b>24,705</b>	<b>(151)</b>	<b>23,391</b>	<b>33,732</b>	<b>34,001</b>	<b>269</b>

## **Patriarche, Kerry FIN:EX**

---

**From:** Sundher, Shauna FIN:EX  
**Sent:** March 2, 2020 1:33 PM  
**To:** Killam, Bailey FIN:EX  
**Subject:** FW: ATT issue

Hi Bailey,

See email below from Steve regarding timing.

I'll send you more fulsome email this evening or tomorrow about concerns/issues of not using June 1<sup>st</sup>.

Shauna

Shauna Sundher  
A/Director, Housing  
Tax Policy Branch  
Ministry of Finance  
(778) 698-9051  
Email: Shauna.Sundher@gov.bc.ca

---

**From:** Hawkshaw, Steve FIN:EX <Steve.Hawkshaw@gov.bc.ca>  
**Sent:** January 22, 2020 9:51 AM  
**To:** Henderson, Jeff FIN:EX <Jeff.Henderson@gov.bc.ca>  
**Cc:** Sundher, Shauna FIN:EX <Shauna.Sundher@gov.bc.ca>  
**Subject:** RE: ATT issue

Hi Jeff,

s.13

---

**From:** Henderson, Jeff FIN:EX <Jeff.Henderson@gov.bc.ca>  
**Sent:** January 21, 2020 5:26 PM  
**To:** Hawkshaw, Steve FIN:EX <Steve.Hawkshaw@gov.bc.ca>  
**Subject:** ATT issue

Hi Steve,

I have a question about the ATT drafting we're currently working on.

s.13

s.13



Thx,

***Jeff Henderson***

Manager, Policy

Property Taxation Branch

(778) 698-2986

## **Patriarche, Kerry FIN:EX**

---

**From:** Hardy, Don FIN:EX  
**Sent:** March 2, 2020 10:35 AM  
**To:** Killam, Bailey FIN:EX  
**Subject:** FW: draft 3 limited partnership  
**Attachments:** data to collect on form.docx

Bailey, here is the e-version of the document I just showed you.

---

**From:** Sundher, Shauna FIN:EX <Shauna.Sundher@gov.bc.ca>  
**Sent:** February 27, 2020 4:00 PM  
**To:** Henderson, Jeff FIN:EX <Jeff.Henderson@gov.bc.ca>; Hardy, Don FIN:EX <Don.Hardy@gov.bc.ca>  
**Subject:** RE: draft 3 limited partnership

Thanks Jeff.

Don, can you have a look at the first draft of what I propose we collect and have a call next week to discuss?

---

**From:** Henderson, Jeff FIN:EX <Jeff.Henderson@gov.bc.ca>  
**Sent:** February 27, 2020 3:56 PM  
**To:** Sundher, Shauna FIN:EX <Shauna.Sundher@gov.bc.ca>  
**Cc:** Hardy, Don FIN:EX <Don.Hardy@gov.bc.ca>  
**Subject:** FW: draft 3 limited partnership

Hi Shauna,

Don can be your contact for the info to be collected and he can work with Bailey is she will be the key business contact.

Thx,

Jeff

---

**From:** Sundher, Shauna FIN:EX <Shauna.Sundher@gov.bc.ca>  
**Sent:** February 27, 2020 3:53 PM  
**To:** Henderson, Jeff FIN:EX <Jeff.Henderson@gov.bc.ca>  
**Subject:** RE: draft 3 limited partnership

Hi Jeff,

Wondering who on your team I can work with to develop the information that Rev Div will collect on the limited partnership exemption form? It was a question that was brought up by your staff in the drafting process (the question was what kind of information tax policy would like to collect in addition to standard audit information).

I started with what I believe is the information that we would want to collect. Much of it is based on the information collected under section 51 of the Partnership Act.

Thanks and give me a call if you would like to discuss.

Shauna

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Sent:** January 30, 2020 10:36 AM  
**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Cc:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: draft 3 limited partnership

Thanks Shauna

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** January 30, 2020 9:20 AM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Cc:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: draft 3 limited partnership

Hi Jeff,

Thanks for your comments. We were able to answer most of the questions/comments (answers in purple) but the comment on timing requirement we sent to LSB for review and will likely require updated instructions. Also the question around data collection is something that we will think about and we can discuss further.

Shauna

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Sent:** January 29, 2020 5:19 PM  
**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Cc:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: draft 3 limited partnership

Hi Shauna,

Here are our comments.

Let me know if you have any questions. Thanks for your patience.

Jeff

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** January 29, 2020 8:22 AM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Hardy, Don

FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>

Cc: Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>

**Subject:** draft 3 limited partnership

Hi all,

Draft 3 of the limited partnership exemption was posted yesterday. Can you provide us your comments by end of day today? The tight turn around is recognizing that comments will likely be limited as the changes are limited. Let me know if that's not possible.

Jeff – have you determined a feasible effective date?

Thank you

Shauna

Page 071 of 300

Withheld pursuant to/removed as

s.12; s.13; s.14

## **Patriarche, Kerry FIN:EX**

---

**From:** Sundher, Shauna FIN:EX  
**Sent:** March 3, 2020 10:28 AM  
**To:** Killam, Bailey FIN:EX  
**Cc:** Hawkshaw, Steve FIN:EX  
**Subject:** FW: ATT issue  
**Attachments:** data to collect on form.docx

Hi Bailey,

I wanted to touch base about our conversation regarding the APTT Limited partner exemption effective date.

s.13

The regulation was drafted as part of the Budget process with a June 1 effective date. We have consulted with impacted stakeholders and informed them of the effective date.s.13

s.13

s.13; s.17

I updated the information that we (tax policy) would like to have collected based on Don's feedback.

I'll also flag that a program PIA will also need to be done for this measure. We will do the legislative PIA that is required with our OIC package.

If you could keep me updated on the process that would be appreciated.

Thanks and let me know if you have any questions or want to chat.

Shauna

Shauna Sundher  
A/Director, Housing  
Tax Policy Branch  
Ministry of Finance  
(778) 698-9051  
Email: Shauna.Sundher@gov.bc.ca

---

**From:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>  
**Sent:** January 22, 2020 9:51 AM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Cc:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Subject:** RE: ATT issue

Hi Jeff,

s.13

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>

**Sent:** January 21, 2020 5:26 PM

**To:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>

**Subject:** ATT issue

Hi Steve,

s.13

I have a question about the ATT drafting we're currently working on.

s.13

Thx,

**Jeff Henderson**

Manager, Policy

Property Taxation Branch

(778) 698-2986

Page 074 of 300

Withheld pursuant to/removed as

s.13; s.12; s.14



## **Patriarche, Kerry FIN:EX**

---

**From:** Sundher, Shauna FIN:EX  
**Sent:** March 4, 2020 4:05 PM  
**To:** Killam, Bailey FIN:EX  
**Cc:** Hardy, Don FIN:EX  
**Subject:** RE: PTT Regulation Update

Hi Bailey,

The effective date will be public when the OIC is deposited. We are aiming for a late April/early May cabinet date. You can tell them OIC with the effective date will be deposited into the Gazette and they should monitor it later this spring for more details. Or something along those lines.

Shauna

---

**From:** Killam, Bailey FIN:EX <Bailey.Killam@gov.bc.ca>  
**Sent:** March 4, 2020 3:31 PM  
**To:** Sundher, Shauna FIN:EX <Shauna.Sundher@gov.bc.ca>  
**Subject:** FW: PTT Regulation Update

Steven was hoping for this:

**“please add a line as to when the taxpayer can expect to see more details.”**

Is there something we can say? Or tell them where to watch for an update?

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Killam, Bailey FIN:EX  
**Sent:** March 4, 2020 3:23 PM  
**To:** Sundher, Shauna FIN:EX <Shauna.Sundher@gov.bc.ca>  
**Cc:** Hardy, Don FIN:EX <Don.Hardy@gov.bc.ca>  
**Subject:** PTT Regulation Update

Hi Shauna,

We have been asked via a Cliff for more information about the new Canadian-controlled limited partnership exemption that was announced. We will be responding with the information that is publicly available however were wondering if there is anything else we could say? Something to the effect of, “the PTT regulation is being updated....” “effective date will be announced.... via what platform?” any ideas?

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

## **Patriarche, Kerry FIN:EX**

---

**From:** Henderson, Jeff FIN:EX  
**Sent:** April 28, 2020 1:39 PM  
**To:** Hardy, Don FIN:EX; Killam, Bailey FIN:EX  
**Subject:** RE: Budget Item PTB 4

Hi Don,

This is really a question for us (meaning policy). Shauna expects it to go to Cabinet in early May and the effective date will be June 1<sup>st</sup>.

Thx,

Jeff

---

**From:** Hardy, Don FIN:EX <Don.Hardy@gov.bc.ca>  
**Sent:** April 28, 2020 9:08 AM  
**To:** Killam, Bailey FIN:EX <Bailey.Killam@gov.bc.ca>  
**Cc:** Henderson, Jeff FIN:EX <Jeff.Henderson@gov.bc.ca>  
**Subject:** FW: Budget Item PTB 4

Hi Bailey, just wanted to confirm my understanding is correct before responding to Sarah – we are still anticipating proclamation of the LP amendment by June?

---

**From:** Begin, Sarah FIN:EX <[Sarah.Begin@gov.bc.ca](mailto:Sarah.Begin@gov.bc.ca)>  
**Sent:** April 28, 2020 9:03 AM  
**To:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: Budget Item PTB 4

Hi Don,

Following up on this budget item. Are we still in a holding pattern on this? Please let me know if there is any update as to when this content will need to go live. I understand there is overlap with LTSA's new web filing property transfer tax return, but that has been delayed.

Thank you,

**Sarah Begin** | UX Design - Web Content Strategist  
Public Information, Revenue Division, Ministry of Finance p.778 698-8240

---

**From:** Begin, Sarah FIN:EX  
**Sent:** March 13, 2020 9:36 AM  
**To:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: Budget Item PTB 4

Hi Don,

Since you're not a PRS contact for your branch, you won't be able to access the ticket. But I've attached copies of the latest drafts for you here.

Thanks,

**Sarah Begin** | UX Design - Web Content Strategist  
Public Information, Revenue Division, Ministry of Finance p.778 698-8240

---

**From:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Sent:** March 13, 2020 9:30 AM  
**To:** Begin, Sarah FIN:EX <[Sarah.Begin@gov.bc.ca](mailto:Sarah.Begin@gov.bc.ca)>  
**Subject:** RE: Budget Item PTB 4

Good Morning Sarah, I'd like to see the draft content again. I'm afraid that the document in the folder was the only copy I had of the content. Am I able to access the content through the ticketing system?

---

**From:** Begin, Sarah FIN:EX <[Sarah.Begin@gov.bc.ca](mailto:Sarah.Begin@gov.bc.ca)>  
**Sent:** February 21, 2020 9:26 AM  
**To:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: Budget Item PTB 4

Hi Don,

Regarding the budget item PTB 4. I've moved the web content drafts we've started from the Budget folders to our regular ticketing system. Once you are ready to work on these web updates again (presumably for the June 1 go-live), let me know. I'll be your contact for this web work.

Thank you,

**Sarah Begin** | UX Design - Web Content Strategist  
Public Information, Revenue Division, Ministry of Finance p.778 698-8240

---

**From:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Sent:** February 11, 2020 1:23 PM  
**To:** Begin, Sarah FIN:EX <[Sarah.Begin@gov.bc.ca](mailto:Sarah.Begin@gov.bc.ca)>  
**Cc:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>; Gillies, Jessica FIN:EX <[Jessica.Gillies@gov.bc.ca](mailto:Jessica.Gillies@gov.bc.ca)>; Von Buchholz, Garth FIN:EX <[Garth.VonBuchholz@gov.bc.ca](mailto:Garth.VonBuchholz@gov.bc.ca)>  
**Subject:** RE: Budget Item PTB 4

Thanks Sarah! We are pleased to work with Garth. Both PTB 3 and PTB 4 will be included in the Tax Measures document.

Re the web content changes for PTB 4, right now, we've tentatively decided it's best for these changes to give live on June 1, 2020. I'm seeking final confirmation. Unless you hear anything different from us, you can assume our final decision is for a June 1, 2020 go live date.

---

**From:** Begin, Sarah FIN:EX <Sarah.Begin@gov.bc.ca>

**Sent:** February 11, 2020 1:14 PM

**To:** Hardy, Don FIN:EX <Don.Hardy@gov.bc.ca>

**Cc:** Henderson, Jeff FIN:EX <Jeff.Henderson@gov.bc.ca>; Gillies, Jessica FIN:EX <Jessica.Gillies@gov.bc.ca>; Von Buchholz, Garth FIN:EX <Garth.VonBuchholz@gov.bc.ca>

**Subject:** RE: Budget Item PTB 4

Hi Don,

Yes, there will be a new Budget page going live on February 18<sup>th</sup>. It will be the exact page you linked - <https://www2.gov.bc.ca/gov/content/taxes/tax-changes/budget-changes>, but updated for 2020, and the 2019 content will be moved to a historical page.

For PTB 4, if the content isn't effective until June 1, 2020, then I recommend the changes we've drafted not go live until June 1, 2020. However, since this is a budget item, it may need to be included on the Budget page (as a little blurb). This is a decision for your program area. Something to keep in mind when making this decision is if this item will be included in the Tax Measures documents or not. If yes, then we recommend including it on our Budget page.

The same approach would apply for PTB 3. If it merits a blurb on the Budget page, then we need to draft that.

I've included my colleague Garth von Buchholz in this email because he's drafting the Budget page. He'll be in touch about the wording for PTB 4 and/or PTB 3 as necessary.

Please let me know what you decide about the web content changes for PTB 4.

Thank you,

**Sarah Begin** | A/User Experience Design Team Lead  
Public Information, Revenue Division, Ministry of Finance p.778 698-8240

---

**From:** Hardy, Don FIN:EX <Don.Hardy@gov.bc.ca>

**Sent:** February 11, 2020 12:19 PM

**To:** Begin, Sarah FIN:EX <Sarah.Begin@gov.bc.ca>

**Cc:** Henderson, Jeff FIN:EX <Jeff.Henderson@gov.bc.ca>; Gillies, Jessica FIN:EX <Jessica.Gillies@gov.bc.ca>

**Subject:** RE: Budget Item PTB 4

Hi Sarah,

Actually, Item PTB 4 will not be in effect until June 1, 2020. I understand that we typically do not list an "effective date" for any information? I understand that our practice is to update the webpage on the date that the legislation that necessitates the update comes into effect. Am I correct in my understanding?

Just curious, for Budget 2020, will we be posting a webpage entitled B.C Provincial Budget Tax Changes? That is, a webpage similar to Budget 2019 - <https://www2.gov.bc.ca/gov/content/taxes/tax-changes/budget-changes>

If so, will we be including information on PTB 4 and PTB 3 with mention of an effective date? PTB 3 does not require any update to existing webpages, but do you need any information from us as an announcement?

Thanks,  
Don

---

**From:** Begin, Sarah FIN:EX <[Sarah.Begin@gov.bc.ca](mailto:Sarah.Begin@gov.bc.ca)>  
**Sent:** February 11, 2020 11:39 AM  
**To:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Cc:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>; Gillies, Jessica FIN:EX <[Jessica.Gillies@gov.bc.ca](mailto:Jessica.Gillies@gov.bc.ca)>  
**Subject:** RE: Budget Item PTB 4

Hi Don,

To confirm, these changes are for go-live on budget day, February 18<sup>th</sup>, correct? (I see June 2020 is listed in the PTD item summary document).

Assuming go-live is February 18<sup>th</sup>, I will need to have final approval on these drafts before end of day tomorrow.

Thank you,

**Sarah Begin** | A/User Experience Design Team Lead  
Public Information, Revenue Division, Ministry of Finance p.778 698-8240

---

**From:** Begin, Sarah FIN:EX <[Sarah.Begin@gov.bc.ca](mailto:Sarah.Begin@gov.bc.ca)>  
**Sent:** February 10, 2020 12:53 PM  
**To:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Cc:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>; Gillies, Jessica FIN:EX <[Jessica.Gillies@gov.bc.ca](mailto:Jessica.Gillies@gov.bc.ca)>  
**Subject:** RE: Budget Item PTB 4  
**Importance:** High

Hi Don,

Thanks for your quick review. Regarding the definitions, I've proposed a solution. See my comment within. If you are good with this approach, please seek final approvals from your ED and provide me the approval via email. I will then queue up this change for go-live on budget day.

<\\Sfp.idir.bcgov\s105\S05036\Budget\PTB\PTB 4>

Thank you,

**Sarah Begin** | A/User Experience Design Team Lead  
Public Information, Revenue Division, Ministry of Finance p.778 698-8240

---

**From:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Sent:** February 10, 2020 12:03 PM  
**To:** Begin, Sarah FIN:EX <[Sarah.Begin@gov.bc.ca](mailto:Sarah.Begin@gov.bc.ca)>  
**Cc:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>; Gillies, Jessica FIN:EX <[Jessica.Gillies@gov.bc.ca](mailto:Jessica.Gillies@gov.bc.ca)>  
**Subject:** RE: Budget Item PTB 4

Hi Sarah,

I've inserted two comments. Specifically, I've provided a suggested definition for one of the terms as requested. I've also suggested a definition for another term in the section.

If you believe that these terms are too broad and need to be narrowed down to something more meaningful to the general population, I'm happy to discuss. Please contact me at your convenience.

Cheers,  
Don

---

**From:** Begin, Sarah FIN:EX <[Sarah.Begin@gov.bc.ca](mailto:Sarah.Begin@gov.bc.ca)>  
**Sent:** February 10, 2020 9:53 AM  
**To:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Cc:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>; Gillies, Jessica FIN:EX <[Jessica.Gillies@gov.bc.ca](mailto:Jessica.Gillies@gov.bc.ca)>  
**Subject:** RE: Budget Item PTB 4  
**Importance:** High

Hi Don,

I've drafted the web page change and the glossary definition. Please see the drafts in this folder and provide your comments:

<\\Sfp.idir.bcgov\s105\S05036\Budget\PTB\PTB 4>

Let me know if you have any questions.

Thank you,

**Sarah Begin** | UX Design - Web Content Strategist  
Public Information, Revenue Division, Ministry of Finance p.778 698-8240

---

**From:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Sent:** February 6, 2020 10:18 AM  
**To:** Begin, Sarah FIN:EX <[Sarah.Begin@gov.bc.ca](mailto:Sarah.Begin@gov.bc.ca)>  
**Cc:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>; Gillies, Jessica FIN:EX <[Jessica.Gillies@gov.bc.ca](mailto:Jessica.Gillies@gov.bc.ca)>  
**Subject:** FW: Budget Item PTB 4

Hi Sarah, I've inserted a suggested web update for PTB4 into the spreadsheet.

Please contact me at your convenience if you would like to discuss further.

Don

---

**From:** Gillies, Jessica FIN:EX <[Jessica.Gillies@gov.bc.ca](mailto:Jessica.Gillies@gov.bc.ca)>  
**Sent:** February 4, 2020 9:47 AM  
**To:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Cc:** Begin, Sarah FIN:EX <[Sarah.Begin@gov.bc.ca](mailto:Sarah.Begin@gov.bc.ca)>  
**Subject:** Budget Item PTB 4

Hi Don,

I understand you are the analyst assigned to Budget item PTB 4 (see the list [here](#) and let me know if you don't have the password). By way of this email, I want to introduce you to Sarah Begin, the member of our Web team who will be working with you on any web updates needed for this Budget item.

Please connect with Sarah to let her know what web updates are required.

Thanks!

**Jessica Gillies**

Team Leader, Public Information  
Revenue Division  
Ministry of Finance  
Ph: 778 698-9365



## **Patriarche, Kerry FIN:EX**

---

**From:** AG LSB Registrar of Regulations AG:EX  
**Sent:** May 19, 2020 10:50 AM  
**To:** Sundher, Shauna FIN:EX; Henderson, Jeff FIN:EX; Hawkshaw, Steve FIN:EX; Killam, Bailey FIN:EX  
**Subject:** B.C. Reg. 107/2020  
**Attachments:** 107\_2020.pdf

Good morning,

Please find attached B.C. Reg. 107/2020, made under the *Property Transfer Tax Act*.

Kind regards,

Ben Sworn  
Regulations Analyst  
Office of the Legislative Counsel  
Ministry of Attorney General


*This communication (both the message and any attachments) may contain confidential and/or privileged information and is for the sole use of the intended recipient(s). If you have received this communication in error, please destroy the email message and any attachments immediately and notify me by telephone or by email.*

**PROVINCE OF BRITISH COLUMBIA**  
**ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL**

Order in Council No. 252

, Approved and Ordered

May 19, 2020

  
\_\_\_\_\_  
Lieutenant Governor

**Executive Council Chambers, Victoria**

On the recommendation of the undersigned, the Lieutenant Governor, by and with the advice and consent of the Executive Council, orders that, effective June 1, 2020, the Property Transfer Tax Regulation, B.C. Reg. 74/88, is amended as set out in the attached Schedule.

  
\_\_\_\_\_  
Minister of Finance and Deputy Premier

  
\_\_\_\_\_  
Presiding Member of the Executive Council

*(This part is for administrative purposes only and is not part of the Order.)*

**Authority under which Order is made:**

Act and section: *Property Transfer Tax Act*, R.S.B.C. 1996, c. 378, s. 37 (2.1)

Other: *OIC 364/88*

R10392503

## SCHEDULE

- 1 The Property Transfer Tax Regulation, B.C. Reg. 74/88, is amended by adding the following section:*

### Exemption for general partner in limited partnership

- 22** (1) In this section:
- “foreign limited partner”** means a limited partner that
    - (a) is a foreign entity, or
    - (b) holds an interest in the limited partnership in trust for a foreign entity;
  - “general partner”** has the same meaning as in Part 3 of the *Partnership Act*;
  - “limited partner”** has the same meaning as in Part 3 of the *Partnership Act*;
  - “limited partnership”** means a limited partnership
    - (a) formed under section 51 of the *Partnership Act*, or
    - (b) registered under section 80 of the *Partnership Act*;
  - “profit”** includes compensation in the form of income on contributions made by limited partners;
  - “taxation year”** has the same meaning as in section 249 (1) of the *Income Tax Act* (Canada).
- (2) A transferee who is a general partner in a limited partnership is exempt from the obligation to pay tax under section 2.02 (3) (a) of the Act with respect to the transferee’s proportionate share of a taxable transaction’s fair market value if
- (a) the transferee is acquiring the land that is the subject of the taxable transaction on behalf of the limited partnership, and
  - (b) all of the following conditions are met with respect to the limited partnership:
    - (i) on the date on which the application for registration of the taxable transaction is made at a land title office,
      - (A) each general partner is a Canadian citizen, a permanent resident of Canada or a corporation other than a foreign corporation, and
      - (B) the combined interest in the limited partnership of all foreign limited partners accounts for less than half of the entitlement of all partners to share in the profits of the limited partnership;
    - (ii) each general partner and limited partner is a resident of Canada for income tax purposes throughout the taxation year in which the taxable transaction occurs.
- (3) An application for an exemption under this section must
- (a) be in the form required by the administrator, and
  - (b) include a consent, in the form required by the administrator, by which the transferee consents to the administrator conducting inquiries that the administrator considers necessary to confirm that the transferee qualifies for the exemption.

## **Patriarche, Kerry FIN:EX**

---

**From:** Killam, Bailey FIN:EX  
**Sent:** May 20, 2020 2:21 PM  
**To:** Zheng, Xing FIN:EX; Lail, Hardave FIN:EX; Mac, Cecelia FIN:EX; Zhao, Lucy FIN:EX; Huang, Ying FIN:EX; Poirier, Joanne M FIN:EX; Izunwanne, Benson FIN:EX; Killam, Bailey FIN:EX; Blaj, George FIN:EX  
**Subject:** New ATT Exemption

The new ATT exemption for Canadian controlled limited partnerships has been officially approved and will be effective June 1, 2020.

Here is the link to what will be updated in our PTT regulations:  
[http://www.bclaws.ca/civix/document/id/oic/oic\\_cur/0252\\_2020](http://www.bclaws.ca/civix/document/id/oic/oic_cur/0252_2020)

The website will be updated on June 1, 2020.

I'll set up a meeting to discuss it with you – just wanted to get this to you ASAP in case any questions come in!

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

## **Patriarche, Kerry FIN:EX**

---

**From:** Killam, Bailey FIN:EX  
**Sent:** June 5, 2020 8:42 AM  
**To:** Sundher, Shauna FIN:EX  
**Cc:** Hardy, Don FIN:EX  
**Subject:** PTT Regulation Update

Hi Shauna,

We are updating our help content for the PTT Web Return and I was curious as to when the PTT Regulation itself will be updated to include #22 (the new ATT exemption for certain Canadian Controlled limited partnerships).

PTT Regulation:

[http://www.bclaws.ca/civix/document/id/complete/statreg/26\\_74\\_88](http://www.bclaws.ca/civix/document/id/complete/statreg/26_74_88)

OIC:

[http://www.bclaws.ca/civix/document/id/oic/oic\\_cur/0252\\_2020](http://www.bclaws.ca/civix/document/id/oic/oic_cur/0252_2020)

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

## **Patriarche, Kerry FIN:EX**

---

**From:** Hardy, Don FIN:EX  
**Sent:** January 21, 2020 12:06 PM  
**To:** Sundher, Shauna FIN:EX  
**Cc:** Killam, Bailey FIN:EX; Henderson, Jeff FIN:EX; Longbottom, Lauren AG:EX; Kastelic, Kaitlyn AG:EX  
**Subject:** RE: APTT draft  
**Attachments:** Draft 1 comments (TPB).docx

Hi Shauna,

Here are our comments.

Thanks,  
Don

---

**From:** Sundher, Shauna FIN:EX <Shauna.Sundher@gov.bc.ca>  
**Sent:** January 20, 2020 12:15 PM  
**To:** Henderson, Jeff FIN:EX <Jeff.Henderson@gov.bc.ca>; Longbottom, Lauren AG:EX <Lauren.Longbottom@gov.bc.ca>; Kastelic, Kaitlyn AG:EX <Kaitlyn.Kastelic@gov.bc.ca>  
**Cc:** Killam, Bailey FIN:EX <Bailey.Killam@gov.bc.ca>; Hardy, Don FIN:EX <Don.Hardy@gov.bc.ca>  
**Subject:** APTT draft

Hi all,

We received draft 1 of the limited partner exemption on Friday.

I have attached the comments from TPB (Steve and I). Can we please get collective comments from Rev Div and LSB added and I will post back to our drafter. If you want to make changes to our comments please track them, other additions don't need to be tracked.

If we can get comments by **noon on Tuesday** January 21, that would be appreciated. Please let me know if you are unable to make that deadline. The draft is short so we are hoping for an efficient turn around time.

Thanks in advance!

Shauna

Page 089 of 300 to/à Page 090 of 300

Withheld pursuant to/removed as

s.12; s.13; s.14

## **Patriarche, Kerry FIN:EX**

---

**From:** Hardy, Don FIN:EX  
**Sent:** September 2, 2020 8:57 AM  
**To:** Killam, Bailey FIN:EX  
**Subject:** RE: Information Collection - partners of a limited partnership  
**Attachments:** SIGNING COPY\_FIN20044 - Limited Partnership Exemption Update - FINAL signed.pdf

s.13

Pleased to chat further.

Cheers,  
Don

---

**From:** Killam, Bailey FIN:EX  
**Sent:** September 2, 2020 8:35 AM  
**To:** Hardy, Don FIN:EX  
**Subject:** Information Collection - partners of a limited partnership

Hi Don,

We are working on the details of the requirements for the new webform.

s.13

I know they included this in the regulation:

(3) An application for an exemption under this section must



- (a) be in the form required by the administrator, and
- (b) include a consent, in the form required by the administrator, by which the transferee consents to the administrator conducting inquiries that the administrator considers necessary to confirm that the transferee qualifies for the exemption.

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

# 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](mailto:privacy.helpline@gov.bc.ca).

**1. Title of original PIA and any number assigned to original PIA**

Property Transfer Tax Program PIA FIN16071

**2. Ministry/Public Body and Program Area.**

Ministry	Finance
Division	Revenue
Branch/Section	Property Taxation Branch
Initiative Title	Limited Partnership Exemption – FIN20044

**3. 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	Don Hardy
Branch/Section	Property Taxation Branch
Phone Number	778-698-1731
E-Mail	<a href="mailto:don.hardy@gov.bc.ca">don.hardy@gov.bc.ca</a>

**4. 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		No
(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?		No

## 5. Description of the revision.

The Property Transfer Tax Act (PTTA) imposes additional transfer tax liability both on foreign entities who acquire residential properties in certain regions of BC, and on Canadian citizens and permanent residents who acquire properties on behalf of foreign entities. Canadian corporation who acquire properties on behalf of foreign entities are also liable for additional transfer tax. The Canadian individuals and corporations would be deemed “taxable trustees” as defined under section 2.02 of the Act.

The Legislature has, however, determined to establish an exemption from additional transfer tax (ATT) liability for Canadian transferees who acquire properties on behalf of a limited partnership that includes foreign entities. Amendments to the Property Transfer Tax Regulation (Regulation) establish conditions that the limited partnership must comply with regarding the tax residency status of the foreign limited partners as well as the entitlement of the foreign limited partners to share in total profits of the partnership. The limited partnership must comply with certain requirements set out in the Regulation with respect to both their Canadian residency status for taxation purposes and the amount of combined interest in the limited partnership.

When completing the Property Transfer Tax Return (Return), all transferees will be asked whether they are acquiring the land on behalf of a limited partnership. If the transferee answers “no”, the Return will not ask for any additional information related to limited partnerships. If, however, the transferee answers “yes,” the Return will require the transferee to identify all the general and limited partners that comprise the limited partnership on whose behalf the transferee is acquiring the land, and to indicate whether any of the partners is a “foreign entity” as defined under the *Property Transfer Tax Act* (PTTA).

When the limited partnership includes foreign entities, the Return will ask the transferee if they wish to apply for the Canadian limited partnership exemption. If the transferee chooses to apply for the exemption, the Return will ask for additional information about the general and limited partners. Using the additional information collected on the Return, the Administrator will determine whether the transferee qualifies for the exemption. If not, the transferee will be liable for ATT.

Change	Brief Description	FOIPP Authority / Rationale in Brief
Indirect collection of personal information	<p>If the transferee indicates on the Return, they are acquiring the property on behalf of the limited partnerships, the transferee will be asked to provide the following information:</p> <ul style="list-style-type: none"><li>• Name of limited partnership</li><li>• General nature of the business carried on or intended to be carried on by the limited partnership</li><li>• Names of each partner</li><li>• Position of each partner (general partner</li></ul>	<p>FOIPPA s. 26(c) and 26(a) as per PTTA, section 2.02(3)(b)</p> <p>FOIPPA s. 27(1)(a)(i)</p>

	or limited partner: <ul style="list-style-type: none"> <li>• Entity type of each partner (individual, corporation, trust or other)</li> <li>• Address of each partner</li> <li>• Residency for income tax purposes for each partner throughout the taxation year in which the transaction occur</li> <li>• If partner is an individual, immigration status of partners</li> <li>• If partner is a corporation, whether it is a Canadian controlled corporation</li> <li>• If the partner is a trust, whether any trustees or beneficiaries are foreign entities</li> <li>• Business number, SIN, or tax filing number as applicable</li> <li>• Aggregate amount of cash and the nature and fair value of any other property to be contributed and any additional contributions agreed to be made by all limited partners</li> </ul>	
indirect collection of personal information	After the transferee has submitted the completed Return, the Administrator may collect information from other public bodies as necessary to confirm that accuracy of the information the transferee has provided on the form.	FOIPPA s. 26(c)  FOIPPA s. 27(1)(b) as per 33.2(a)  FOIPPA s. 27(1)(a)(i)

**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)

As a result of this amendment to the Regulation, the Administrator needs to collect additional information from the transferee about all the general and limited partners who comprise the limited partnership. Specifically, when a transferee acquires land on behalf of a limited partnership, the PTT Administrator requires additional personal information in order (1) to determine whether that limited partnership includes any foreign entities, and (2) if so, whether the transferee qualifies for an exemption from Additional Transfer Tax (ATT).

In order to collect this personal information, the PTT Return will be revised to collect additional information from Canadian<sup>1</sup> transferees acquiring land on behalf of a limited partnership about

<sup>1</sup> The term "Canadian" refers both to Canadian citizens and to permanent residents of Canada.

the general and limited partners who comprise the limited partnership. This is an indirect collection of personal information from the transferee about third parties.

FOIPPA, in section 27, authorizes public bodies to collect personal information indirectly under a limited number of circumstances, including if the information collected “may be disclosed to the public body under sections 33 to 36”. Sections 33.2(a) authorizes public bodies to disclose personal information “*for the purpose for which it was obtained or compiled or for a use consistent with that purpose.*” Finance will collect the information on general and limited partners for the purpose of establishing whether the transferee qualifies for the limited partner exemption, which is the purpose for which Finance collects that information.

**7. What are the potential impacts of this proposal?**

The security provisions detailed in the program PIA will apply and will protect the security of the personal information collected for the Limited Partnership Exemption. The personal information will not be used or disclosed for any purposes beyond those described in the PIA.

**Ministry Comments:**

**Privacy, Compliance and Training Review and Comments:**

**Jessica Bouchard**

Privacy Analyst  
Privacy, Compliance and Training  
Ministry of Citizens' Services




Signature

**May 20, 2020**

Date

**X      SIGNATURES**

**PUBLIC BODY APPROVAL:**

<u>Lorna Prichard</u> A/Director, Property Transfer Tax Property Taxation Branch	<u><i>Lorna Pritchard</i></u> Signature	<u>May 26, 2020</u> Date
<u>Richard Barlow</u> Director of Information Security & Privacy Information Management Branch	<u></u> Signature	<u>May 22 2020</u> Date
<u>Jordan Goss</u> Assistant Deputy Minister Revenue Division Ministry of Finance	<u><i>Jordan Goss</i></u> Signature	<u>July 9, 2020</u> Date

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

## **Patriarche, Kerry FIN:EX**

---

**From:** Sundher, Shauna FIN:EX  
**Sent:** August 13, 2020 3:58 PM  
**To:** Killam, Bailey FIN:EX  
**Cc:** Hardy, Don FIN:EX  
**Subject:** RE: Name and Abbreviation - Section 22 Exemption for general partner in limited partnership

That's fine with us! It hasn't caused any issues.

Shauna

---

**From:** Killam, Bailey FIN:EX  
**Sent:** August 13, 2020 3:02 PM  
**To:** Sundher, Shauna FIN:EX  
**Cc:** Hardy, Don FIN:EX  
**Subject:** RE: Name and Abbreviation - Section 22 Exemption for general partner in limited partnership

I agree APTT would have made more sense...

If it isn't incorrect/misleading/causing frustration to tax policy/etc than if the program can continue to use ATT as the term they apply consistently that would be the smoothest transition to align reports/correspondence/forms/discoveries/website/jobs etc as that is the abbreviation in most of those places.

Going forward if there is a legislation change, if applicable, I'll remember to ask about an abbreviation at the beginning.

Thank you again!

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** August 13, 2020 2:43 PM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Cc:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: Name and Abbreviation - Section 22 Exemption for general partner in limited partnership

We typically use APTT, I think because we use PTT for property transfer tax. I think there would be a slight preference for APTT but I am not fussed either way if you prefer ATT

---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** August 13, 2020 2:36 PM  
**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Cc:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: Name and Abbreviation - Section 22 Exemption for general partner in limited partnership

That works for me – thank you!



For "Section 2.02 - Additional tax imposed" is APTT preferred over ATT? We often use "Additional Property Transfer Tax (ATT)". We never just say "Additional Transfer Tax" however somewhere the P was dropped in abbreviating "Additional Property Transfer Tax" to ATT.

Thank you,

**Bailey Killam**

ATT Manager

Property Taxation Branch

Ministry of Finance

Phone: 778-698-9523

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>

**Sent:** August 13, 2020 2:30 PM

**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>

**Cc:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>

**Subject:** RE: Name and Abbreviation - Section 22 Exemption for general partner in limited partnership

Let use "Canadian-controlled limited partnership exemption" (CCLPE)? That is most consistent with what we called it in budget. Does that work?

---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>

**Sent:** August 13, 2020 12:33 PM

**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>

**Cc:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>

**Subject:** Name and Abbreviation - Section 22 Exemption for general partner in limited partnership

Hello,

I would like to confirm this from the source to ensure I refer to it correctly.

s.14

Page 101 of 300

Withheld pursuant to/removed as

s.14

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

## **Patriarche, Kerry FIN:EX**

---

**From:** Hardy, Don FIN:EX  
**Sent:** July 9, 2020 3:17 PM  
**To:** Killam, Bailey FIN:EX  
**Cc:** Henderson, Jeff FIN:EX  
**Subject:** Limited Partnership Exemption PIA  
**Attachments:** SIGNING COPY\_FIN20044 - Limited Partnership Exemption Update - FINAL signed.pdf

Hi Bailey,

FYI, the PIA Update for the Limited Partnership Exemption is now completed with a signature from Jordan. I've attached the document for your reference.

I have filed the document in the PIA subfolder on the LAN - \\Sfp.idir.bcgov\s105\S05057\PTB R Administration\293 Information and Privacy - Protection of Privacy\60 Privacy Impact Assessments\PTT\PTTA - Limited Partnership Exemption

I will now provide this document to Information Management Branch, who should then close this PIA file.

Cheers,  
Don

---

**From:** Hardy, Don FIN:EX  
**Sent:** May 4, 2020 6:29 AM  
**To:** Killam, Bailey FIN:EX  
**Cc:** Henderson, Jeff FIN:EX  
**Subject:** RE: Webform Changes

Hi Bailey,

Thanks for your feedback. I've updated the document to address your comments – with one exception. I wasn't sure what was meant by "legal status".

FYI, I've attached the Program PIA – pgs. 10 & 11 address disclosure.

Cheers,  
Don

---

**From:** Killam, Bailey FIN:EX <Bailey.Killam@gov.bc.ca>  
**Sent:** April 29, 2020 10:21 AM  
**To:** Hardy, Don FIN:EX <Don.Hardy@gov.bc.ca>  
**Cc:** Henderson, Jeff FIN:EX <Jeff.Henderson@gov.bc.ca>  
**Subject:** RE: Webform Changes

Hi Don,

That looks really good. I have read over it and made a few comments on the attached copy.

Let me know if you have any questions.

Thank you!

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Sent:** April 27, 2020 8:00 PM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Cc:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Subject:** RE: Webform Changes

Hi Bailey,

Here is the first draft of the PIA for the collection of personal information for the purpose of determining eligibility for the LP exemption- [\\Sfp.idir.bcgov\s105\S05057\PTB R Administration\293 Information and Privacy - Protection of Privacy\60 Privacy Impact Assessments\PTT\PTTA - Limited Partnership Exemption\2020-04-09 - LP PIA Update.doc](#)

This document is, in fact, a PIA update to the program PIA for PTT. I'll attach the program PIA for your reference. The collection of information for the LP exemption is a new collection. We do not need to do an entirely program PIA – rather, we have to do any update to the program PIA to explain the new collection and describe how FOIPPA authorizes this collection. All security provisions described in the program continue to apply. All of the use and disclosure provisions from the program PIA continue to apply.

Do you mind reviewing the draft update for accuracy? I have described the FOIPPA authorities that I believe authorize us to collect the personal information of the partners indirectly. I will later follow with the Ministry's privacy advisors to confirm that I have interpreted the FOIPPA provisions correctly.

Thanks,  
Don

---

**From:** Hardy, Don FIN:EX  
**Sent:** March 31, 2020 3:53 PM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Subject:** RE: Webform Changes

Thanks Bailey. This is sufficient to commence with drafting an update to the program PIA.

---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** March 31, 2020 3:47 PM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: Webform Changes

Here is the spreadsheet I created for the changes we will be making to the webform. It includes the questions we will ask and the information we will collect.

Correct – I know what we need to collect to administer the new exemption.

The PIA process is what is new to me.

Thank you,

**Bailey Killam**

ATT Manager

Property Taxation Branch

Ministry of Finance

Phone: 778-698-9523

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>

**Sent:** March 31, 2020 3:41 PM

**To:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>

**Subject:** RE: Webform Changes

I don't think Shauna needs to assist (unless I'm missing something). I think Bailey knows what we need to collect to administer -she is just saying that she hasn't completed a PIA.

Thx,

Jeff

---

**From:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>

**Sent:** March 31, 2020 3:33 PM

**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>

**Subject:** RE: Webform Changes

Thanks. I'll follow up with Shauna directly – unless you have any concerns about this.

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>

**Sent:** March 31, 2020 3:27 PM

**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>

**Subject:** RE: Webform Changes

Yes, that would be correct. It would just be an update to the existing PTT program PIA that would talk about the new information we are collecting.

Jeff

---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>

**Sent:** March 31, 2020 2:56 PM

**To:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>

**Cc:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>

**Subject:** RE: Webform Changes

I have no idea – “Privacy Impact Assessment” is completely new to me...

**Bailey Killam**

ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Sent:** March 31, 2020 2:21 PM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Subject:** RE: Webform Changes

Hi Bailey, as I understand this PIA needs to address collection, use and disclosure of the new data elements that the web based PTT Return will collect from transferees who wish to apply for LP Exemption. Is my understanding correct?

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Sent:** March 31, 2020 11:00 AM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Cc:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: Webform Changes

Don can lead this and work your team on it.

Thx,

Jeff

---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** March 31, 2020 10:56 AM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Subject:** FW: Webform Changes

A program PIA will need to be submitted from Revenue Division for the Canadian-controlled limited partnership exemption for ATT.

I trust you are aware of this and this is something that policy does? Let me know if anything is needed from me.

Thank you,

**Bailey Killam**

ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** March 31, 2020 10:42 AM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Subject:** RE: Webform Changes

Not for the PIA that was just submitted for the regulation, but a program PIA will need to be submitted from Revenue Division.

Shauna

---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** March 31, 2020 10:36 AM  
**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Subject:** RE: Webform Changes

Is there anything needed from me for the PIA?

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** March 31, 2020 10:34 AM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Subject:** RE: Webform Changes

Hi Bailey,

Thanks for this. I think it looks good and captures all the information that we require.

I just wanted to let you know that I submitted a Regulation Privacy Impact Assessment today. Apparently with Budget measures a program RPIA also needs to be submitted.

The PIA that we submit just addresses the legislative changes, and further details in the admin is required through the program PIA.

We are targeting the May 13<sup>th</sup> Cabinet date so it would be good to get the program PIA done before that.

Let me know if you have any questions

Shauna

---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** March 27, 2020 11:57 AM  
**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Subject:** Webform Changes

Hi Shauna,

I have attached a copy of the draft webform changes including requesting additional information and the logic to be built in to trigger ATT liability and to provide for the claiming of the new limited partnership exemption.



I am not sure if you are interested in these details but if you have any questions/comments/recommendations just let me know.

Thank you very much!

**Bailey Killam**

ATT Manager

Property Taxation Branch

Ministry of Finance

Phone: 778-698-9523

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>

**Sent:** March 3, 2020 7:53 PM

**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>

**Subject:** RE: ATT issue

Hi Bailey,

My answers are in red below:

s.13

Let me know if you have any more questions or want to chat further about these items.

Shauna

---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>

**Sent:** March 3, 2020 2:38 PM

**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>

**Subject:** RE: ATT issue

Thank you very much. I shared it with Lorna and she will email back.

I have two questions for you:

s.13

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** March 3, 2020 10:28 AM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Cc:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>  
**Subject:** FW: ATT issue

Hi Bailey,

I wanted to touch base about our conversation regarding the APTT Limited partner exemption effective date.

s.13

The regulation was drafted as part of the Budget process with a June 1 effective date. We have consulted with impacted stakeholders and informed them of the effective date.<sup>s.13</sup>

s.13

s.13; s.17

I updated the information that we (tax policy) would like to have collected based on Don's feedback.

I'll also flag that a program PIA will also need to be done for this measure. We will do the legislative PIA that is required with our OIC package.

If you could keep me updated on the process that would be appreciated.

Thanks and let me know if you have any questions or want to chat.

Shauna

Shauna Sundher  
A/Director, Housing  
Tax Policy Branch  
Ministry of Finance  
(778) 698-9051  
Email: [Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)

---

**From:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>  
**Sent:** January 22, 2020 9:51 AM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>

**Cc:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>

**Subject:** RE: ATT issue

Hi Jeff,

s.13

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>

**Sent:** January 21, 2020 5:26 PM

**To:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>

**Subject:** ATT issue

Hi Steve,

s.13

I have a question about the ATT drafting we're currently working on.

s.13

Thx,

***Jeff Henderson***

Manager, Policy

Property Taxation Branch

(778) 698-2986

# 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](mailto:privacy.helpline@gov.bc.ca).

**1. Title of original PIA and any number assigned to original PIA**

Property Transfer Tax Program PIA FIN16071

**2. Ministry/Public Body and Program Area.**

Ministry	Finance
Division	Revenue
Branch/Section	Property Taxation Branch
Initiative Title	Limited Partnership Exemption – FIN20044

**3. 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	Don Hardy
Branch/Section	Property Taxation Branch
Phone Number	778-698-1731
E-Mail	<a href="mailto:don.hardy@gov.bc.ca">don.hardy@gov.bc.ca</a>

**4. 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		No
(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?		No

## 5. Description of the revision.

The Property Transfer Tax Act (PTTA) imposes additional transfer tax liability both on foreign entities who acquire residential properties in certain regions of BC, and on Canadian citizens and permanent residents who acquire properties on behalf of foreign entities. Canadian corporation who acquire properties on behalf of foreign entities are also liable for additional transfer tax. The Canadian individuals and corporations would be deemed “taxable trustees” as defined under section 2.02 of the Act.

The Legislature has, however, determined to establish an exemption from additional transfer tax (ATT) liability for Canadian transferees who acquire properties on behalf of a limited partnership that includes foreign entities. Amendments to the Property Transfer Tax Regulation (Regulation) establish conditions that the limited partnership must comply with regarding the tax residency status of the foreign limited partners as well as the entitlement of the foreign limited partners to share in total profits of the partnership. The limited partnership must comply with certain requirements set out in the Regulation with respect to both their Canadian residency status for taxation purposes and the amount of combined interest in the limited partnership.

When completing the Property Transfer Tax Return (Return), all transferees will be asked whether they are acquiring the land on behalf of a limited partnership. If the transferee answers “no”, the Return will not ask for any additional information related to limited partnerships. If, however, the transferee answers “yes,” the Return will require the transferee to identify all the general and limited partners that comprise the limited partnership on whose behalf the transferee is acquiring the land, and to indicate whether any of the partners is a “foreign entity” as defined under the *Property Transfer Tax Act* (PTTA).

When the limited partnership includes foreign entities, the Return will ask the transferee if they wish to apply for the Canadian limited partnership exemption. If the transferee chooses to apply for the exemption, the Return will ask for additional information about the general and limited partners. Using the additional information collected on the Return, the Administrator will determine whether the transferee qualifies for the exemption. If not, the transferee will be liable for ATT.

Change	Brief Description	FOIPP Authority / Rationale in Brief
Indirect collection of personal information	<p>If the transferee indicates on the Return, they are acquiring the property on behalf of the limited partnerships, the transferee will be asked to provide the following information:</p> <ul style="list-style-type: none"><li>• Name of limited partnership</li><li>• General nature of the business carried on or intended to be carried on by the limited partnership</li><li>• Names of each partner</li><li>• Position of each partner (general partner</li></ul>	<p>FOIPPA s. 26(c) and 26(a) as per PTTA, section 2.02(3)(b)</p> <p>FOIPPA s. 27(1)(a)(i)</p>

	or limited partner: <ul style="list-style-type: none"> <li>• Entity type of each partner (individual, corporation, trust or other)</li> <li>• Address of each partner</li> <li>• Residency for income tax purposes for each partner throughout the taxation year in which the transaction occur</li> <li>• If partner is an individual, immigration status of partners</li> <li>• If partner is a corporation, whether it is a Canadian controlled corporation</li> <li>• If the partner is a trust, whether any trustees or beneficiaries are foreign entities</li> <li>• Business number, SIN, or tax filing number as applicable</li> <li>• Aggregate amount of cash and the nature and fair value of any other property to be contributed and any additional contributions agreed to be made by all limited partners</li> </ul>	
indirect collection of personal information	After the transferee has submitted the completed Return, the Administrator may collect information from other public bodies as necessary to confirm that accuracy of the information the transferee has provided on the form.	FOIPPA s. 26(c)  FOIPPA s. 27(1)(b) as per 33.2(a)  FOIPPA s. 27(1)(a)(i)

**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)

As a result of this amendment to the Regulation, the Administrator needs to collect additional information from the transferee about all the general and limited partners who comprise the limited partnership. Specifically, when a transferee acquires land on behalf of a limited partnership, the PTT Administrator requires additional personal information in order (1) to determine whether that limited partnership includes any foreign entities, and (2) if so, whether the transferee qualifies for an exemption from Additional Transfer Tax (ATT).

In order to collect this personal information, the PTT Return will be revised to collect additional information from Canadian<sup>1</sup> transferees acquiring land on behalf of a limited partnership about

<sup>1</sup> The term "Canadian" refers both to Canadian citizens and to permanent residents of Canada.

the general and limited partners who comprise the limited partnership. This is an indirect collection of personal information from the transferee about third parties.

FOIPPA, in section 27, authorizes public bodies to collect personal information indirectly under a limited number of circumstances, including if the information collected “may be disclosed to the public body under sections 33 to 36”. Sections 33.2(a) authorizes public bodies to disclose personal information “*for the purpose for which it was obtained or compiled or for a use consistent with that purpose.*” Finance will collect the information on general and limited partners for the purpose of establishing whether the transferee qualifies for the limited partner exemption, which is the purpose for which Finance collects that information.

**7. What are the potential impacts of this proposal?**

The security provisions detailed in the program PIA will apply and will protect the security of the personal information collected for the Limited Partnership Exemption. The personal information will not be used or disclosed for any purposes beyond those described in the PIA.

**Ministry Comments:**

**Privacy, Compliance and Training Review and Comments:**

**Jessica Bouchard**

Privacy Analyst  
Privacy, Compliance and Training  
Ministry of Citizens' Services



Signature


**May 20, 2020**

Date



**X      SIGNATURES**

**PUBLIC BODY APPROVAL:**

<u>Lorna Prichard</u> A/Director, Property Transfer Tax Property Taxation Branch	<u><i>Lorna Pritchard</i></u> Signature	<u>May 26, 2020</u> Date
<u>Richard Barlow</u> Director of Information Security & Privacy Information Management Branch	<u></u> Signature	<u>May 22 2020</u> Date
<u>Jordan Goss</u> Assistant Deputy Minister Revenue Division Ministry of Finance	<u><i>Jordan Goss</i></u> Signature	<u>July 9, 2020</u> Date

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

**Patriarche, Kerry FIN:EX**

---

**From:** Hardy, Don FIN:EX  
**Sent:** May 22, 2020 4:17 PM  
**To:** Pritchard, Lorna FIN:EX  
**Cc:** Killam, Bailey FIN:EX; Henderson, Jeff FIN:EX  
**Subject:** Limited Partnership Exemption - PIA  
**Attachments:** SIGNING COPY\_FIN20044 - Limited Partnership Exemption Update - PTB rb signed.pdf

Hi Lorna,

Here is the PIA update for the limited partnership exemption. Richard Barlow has signed. Can you review please? If you are in agreement, can you please sign on pg. 6?

Thanks,  
Don

Page 118 of 300 to/à Page 123 of 300

Withheld pursuant to/removed as

s.13

## **Patriarche, Kerry FIN:EX**

---

**From:** Hardy, Don FIN:EX  
**Sent:** March 10, 2020 12:02 PM  
**To:** Killam, Bailey FIN:EX  
**Subject:** RE: ATT limited partnership exemption  
**Attachments:** 2020-01-31 OIC.pdf

Bailey, I believe this is the final version.

FYI file path is \\Sfp.idir.bcgov\s105\S05057\PTB R Administration\140 Legislation Ministry Agency\03 Legislative Program\Legislation\2020\Budget 2020\PTT\APTT - LP Exempt

---

**From:** Killam, Bailey FIN:EX  
**Sent:** March 10, 2020 9:48 AM  
**To:** Hardy, Don FIN:EX  
**Subject:** ATT limited partnership exemption

Hi Don,

Do you have or know where I can see the final version of ATT lp exemption? I have Draft 5 but am not sure if it is the final one.

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

Page 125 of 300 to/à Page 127 of 300

Withheld pursuant to/removed as

s.12; s.13; s.14

## **Patriarche, Kerry FIN:EX**

---

**From:** Hardy, Don FIN:EX  
**Sent:** March 10, 2020 11:59 AM  
**To:** Killam, Bailey FIN:EX  
**Subject:** RE: ATT limited partnership exemption  
**Attachments:** FINAL DRAFT - Draft 6.docx

<b>Tracking:</b>	<b>Recipient</b>	<b>Recall</b>
	Killam, Bailey FIN:EX	Succeeded: 2020-03-10 12:00 PM

Hi Bailey, I believe that draft 6 is the final version. Here it is.

FYI, file path is \\Sfp.idir.bcgov\s105\S05057\PTB R Administration\140 Legislation Ministry Agency\03 Legislative Program\Legislation\2020\Budget 2020\PTT\S. 15

---

**From:** Killam, Bailey FIN:EX  
**Sent:** March 10, 2020 9:48 AM  
**To:** Hardy, Don FIN:EX  
**Subject:** ATT limited partnership exemption

Hi Don,

Do you have or know where I can see the final version of ATT lp exemption? I have Draft 5 but am not sure if it is the final one.

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

## **Patriarche, Kerry FIN:EX**

---

**From:** Hardy, Don FIN:EX  
**Sent:** March 2, 2020 2:05 PM  
**To:** Killam, Bailey FIN:EX  
**Subject:** FW: draft 3 limited partnership

Hi Bailey,

I'm still searching on the question about obtaining the "Certificate" filed under the Partnerships Act, Part 3.

The Partnerships Act defines "registrar" as the registrar of companies appointed under the *Business Corporations Act*.

I believe that this is the Registries services administered by Citizen's Services. If I am not mistaken, the Registrar of Companies in BC is Carol Prest. Ownership of the Partnerships Act is divided between Finance and Citizen's Service. s.13

s.13

We can discuss further.

Cheers,  
Don

---

**From:** Hardy, Don FIN:EX  
**Sent:** March 2, 2020 10:35 AM  
**To:** Killam, Bailey FIN:EX  
**Subject:** FW: draft 3 limited partnership

Bailey, here is the subsequent correspondence.

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** February 28, 2020 3:17 PM  
**To:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Cc:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Subject:** RE: draft 3 limited partnership

Thank you very much Don. I am going to make your suggested edits to the document (and send you an update) and send you a meeting invite for Monday afternoon to discuss further.

Shauna

---

**From:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Sent:** February 28, 2020 11:20 AM  
**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Cc:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Subject:** RE: draft 3 limited partnership

Hi Shauna,

Thank you for the opportunity to provide input.

I've had a look and am pleased to speak with you at your convenience.

s.13

These are my preliminary thoughts. I will probably have more thoughts when we discuss.

Sincerely,

Don

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>

**Sent:** February 27, 2020 4:00 PM

**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>

**Subject:** RE: draft 3 limited partnership

Thanks Jeff.

Don, can you have a look at the first draft of what I propose we collect and have a call next week to discuss?

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>

**Sent:** February 27, 2020 3:56 PM

**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>

**Cc:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>

**Subject:** FW: draft 3 limited partnership

Hi Shauna,



Don can be your contact for the info to be collected and he can work with Bailey is she will be the key business contact.

Thx,

Jeff

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>

**Sent:** February 27, 2020 3:53 PM

**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>

**Subject:** RE: draft 3 limited partnership

Hi Jeff,

Wondering who on your team I can work with to develop the information that Rev Div will collect on the limited partnership exemption form? It was a question that was brought up by your staff in the drafting process (the question was what kind of information tax policy would like to collect in addition to standard audit information).

I started with what I believe is the information that we would want to collect. Much of it is based on the information collected under section 51 of the Partnership Act.

s.13

Thanks and give me a call if you would like to discuss.

Shauna

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>

**Sent:** January 30, 2020 10:36 AM

**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>

**Cc:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>

**Subject:** RE: draft 3 limited partnership

Thanks Shauna

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>

**Sent:** January 30, 2020 9:20 AM

**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>

**Cc:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>

**Subject:** RE: draft 3 limited partnership

Hi Jeff,

Thanks for your comments. We were able to answer most of the questions/comments (answers in purple) but the comment on timing requirement we sent to LSB for review and will likely require updated instructions. Also the question around data collection is something that we will think about and we can discuss further.

Shauna

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Sent:** January 29, 2020 5:19 PM  
**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Cc:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: draft 3 limited partnership

Hi Shauna,

Here are our comments.

Let me know if you have any questions. Thanks for your patience.

Jeff

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** January 29, 2020 8:22 AM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Cc:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>  
**Subject:** draft 3 limited partnership

Hi all,

Draft 3 of the limited partnership exemption was posted yesterday. Can you provide us your comments by end of day today? The tight turn around is recognizing that comments will likely be limited as the changes are limited. Let me know if that's not possible.

Jeff – have you determined a feasible effective date?

Thank you

Shauna

## **Patriarche, Kerry FIN:EX**

---

**From:** Sundher, Shauna FIN:EX  
**Sent:** February 27, 2020 4:00 PM  
**To:** Henderson, Jeff FIN:EX; Hardy, Don FIN:EX  
**Subject:** RE: draft 3 limited partnership  
**Attachments:** data to collect on form.docx

Thanks Jeff.

Don, can you have a look at the first draft of what I propose we collect and have a call next week to discuss?

---

**From:** Henderson, Jeff FIN:EX  
**Sent:** February 27, 2020 3:56 PM  
**To:** Sundher, Shauna FIN:EX  
**Cc:** Hardy, Don FIN:EX  
**Subject:** FW: draft 3 limited partnership

Hi Shauna,

Don can be your contact for the info to be collected and he can work with Bailey is she will be the key business contact.

Thx,

Jeff

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** February 27, 2020 3:53 PM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Subject:** RE: draft 3 limited partnership

Hi Jeff,

Wondering who on your team I can work with to develop the information that Rev Div will collect on the limited partnership exemption form? It was a question that was brought up by your staff in the drafting process (the question was what kind of information tax policy would like to collect in addition to standard audit information).

I started with what I believe is the information that we would want to collect. Much of it is based on the information collected under section 51 of the Partnership Act.

s.13

Thanks and give me a call if you would like to discuss.

Shauna

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Sent:** January 30, 2020 10:36 AM  
**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Cc:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: draft 3 limited partnership

Thanks Shauna

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** January 30, 2020 9:20 AM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Cc:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: draft 3 limited partnership

Hi Jeff,

Thanks for your comments. We were able to answer most of the questions/comments (answers in purple) but the comment on timing requirement we sent to LSB for review and will likely require updated instructions. Also the question around data collection is something that we will think about and we can discuss further.

Shauna

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Sent:** January 29, 2020 5:19 PM  
**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Cc:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: draft 3 limited partnership

Hi Shauna,

Here are our comments.

Let me know if you have any questions. Thanks for your patience.

Jeff

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** January 29, 2020 8:22 AM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Cc:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>  
**Subject:** draft 3 limited partnership

Hi all,

Draft 3 of the limited partnership exemption was posted yesterday. Can you provide us your comments by end of day today? The tight turn around is recognizing that comments will likely be limited as the changes are limited. Let me know if that's not possible.

Jeff – have you determined a feasible effective date?

Thank you

Shauna

Page 136 of 300

Withheld pursuant to/removed as

s.12; s.13; s.14

## **Patriarche, Kerry FIN:EX**

---

**From:** Sundher, Shauna FIN:EX  
**Sent:** January 30, 2020 9:20 AM  
**To:** Henderson, Jeff FIN:EX  
**Cc:** Hawkshaw, Steve FIN:EX; Killam, Bailey FIN:EX; Hardy, Don FIN:EX  
**Subject:** RE: draft 3 limited partnership  
**Attachments:** Draft 3 PTTA LP Comments from Rev Div.docx

Hi Jeff,

Thanks for your comments. We were able to answer most of the questions/comments (answers in purple) but the comment on timing requirement we sent to LSB for review and will likely require updated instructions. Also the question around data collection is something that we will think about and we can discuss further.

Shauna

---

**From:** Henderson, Jeff FIN:EX  
**Sent:** January 29, 2020 5:19 PM  
**To:** Sundher, Shauna FIN:EX  
**Cc:** Hawkshaw, Steve FIN:EX ; Killam, Bailey FIN:EX ; Hardy, Don FIN:EX  
**Subject:** RE: draft 3 limited partnership

Hi Shauna,

Here are our comments.

Let me know if you have any questions. Thanks for your patience.

Jeff

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** January 29, 2020 8:22 AM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Cc:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>  
**Subject:** draft 3 limited partnership

Hi all,

Draft 3 of the limited partnership exemption was posted yesterday. Can you provide us your comments by end of day today? The tight turn around is recognizing that comments will likely be limited as the changes are limited. Let me know if that's not possible.

Jeff – have you determined a feasible effective date?

Thank you

Shauna

Page 138 of 300 to/à Page 139 of 300

Withheld pursuant to/removed as

s.12; s.13; s.14



## **Patriarche, Kerry FIN:EX**

---

**From:** Hardy, Don FIN:EX  
**Sent:** January 30, 2020 10:42 AM  
**To:** Henderson, Jeff FIN:EX  
**Subject:** RE: draft 3 limited partnership

Sure, here it is - [\\Sfp.idir.bcgov\s105\S05057\PTB R Administration\140 Legislation Ministry Agency\03 Legislative Program\Legislation\2020\Budget 2020\PTT\APTT - LP Exempt\Draft 3 PTTA LP Comments from Rev Div.docx](#)

---

**From:** Henderson, Jeff FIN:EX  
**Sent:** January 30, 2020 10:36 AM  
**To:** Hardy, Don FIN:EX  
**Subject:** RE: draft 3 limited partnership

Hi Don,

Can you save this in our folder as it provides some good info going forward.

Thx,

Jeff

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** January 30, 2020 9:20 AM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Cc:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: draft 3 limited partnership

Hi Jeff,

Thanks for your comments. We were able to answer most of the questions/comments (answers in purple) but the comment on timing requirement we sent to LSB for review and will likely require updated instructions. Also the question around data collection is something that we will think about and we can discuss further.

Shauna

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Sent:** January 29, 2020 5:19 PM  
**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Cc:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: draft 3 limited partnership

Hi Shauna,

Here are our comments.

Let me know if you have any questions. Thanks for your patience.

Jeff

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>

**Sent:** January 29, 2020 8:22 AM

**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>

**Cc:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>

**Subject:** draft 3 limited partnership

Hi all,

Draft 3 of the limited partnership exemption was posted yesterday. Can you provide us your comments by end of day today? The tight turn around is recognizing that comments will likely be limited as the changes are limited. Let me know if that's not possible.

Jeff – have you determined a feasible effective date?

Thank you

Shauna

## **Patriarche, Kerry FIN:EX**

---

**From:** Henderson, Jeff FIN:EX  
**Sent:** January 29, 2020 5:19 PM  
**To:** Sundher, Shauna FIN:EX  
**Cc:** Hawkshaw, Steve FIN:EX; Killam, Bailey FIN:EX; Hardy, Don FIN:EX  
**Subject:** RE: draft 3 limited partnership  
**Attachments:** Draft 3 PTTA LP Comments.docx

Hi Shauna,

Here are our comments.

Let me know if you have any questions. Thanks for your patience.

Jeff

---

**From:** Sundher, Shauna FIN:EX  
**Sent:** January 29, 2020 8:22 AM  
**To:** Henderson, Jeff FIN:EX ; Killam, Bailey FIN:EX ; Hardy, Don FIN:EX  
**Cc:** Hawkshaw, Steve FIN:EX  
**Subject:** draft 3 limited partnership

Hi all,

Draft 3 of the limited partnership exemption was posted yesterday. Can you provide us your comments by end of day today? The tight turn around is recognizing that comments will likely be limited as the changes are limited. Let me know if that's not possible.

Jeff – have you determined a feasible effective date?

Thank you

Shauna

Page 143 of 300 to/à Page 144 of 300

Withheld pursuant to/removed as

s.12; s.13; s.14

## **Patriarche, Kerry FIN:EX**

---

**From:** Sundher, Shauna FIN:EX  
**Sent:** January 29, 2020 8:22 AM  
**To:** Henderson, Jeff FIN:EX; Killam, Bailey FIN:EX; Hardy, Don FIN:EX  
**Cc:** Hawkshaw, Steve FIN:EX  
**Subject:** draft 3 limited partnership  
**Attachments:** Draft 3 PTTA LP Comments.docx

Hi all,

Draft 3 of the limited partnership exemption was posted yesterday. Can you provide us your comments by end of day today? The tight turn around is recognizing that comments will likely be limited as the changes are limited. Let me know if that's not possible.

Jeff – have you determined a feasible effective date?

Thank you

Shauna

Page 146 of 300

Withheld pursuant to/removed as

s.12; s.13; s.14

## **Patriarche, Kerry FIN:EX**

---

**From:** Henderson, Jeff FIN:EX  
**Sent:** January 29, 2020 8:33 AM  
**To:** Hardy, Don FIN:EX  
**Subject:** RE: draft 3 limited partnership

Hi Don,

Can you make sure to save this file to capture our comments, give it a really careful review, capture Bailey's comments and check in with her on the effective date?

Thx,

Jeff

---

**From:** Sundher, Shauna FIN:EX  
**Sent:** January 29, 2020 8:22 AM  
**To:** Henderson, Jeff FIN:EX ; Killam, Bailey FIN:EX ; Hardy, Don FIN:EX  
**Cc:** Hawkshaw, Steve FIN:EX  
**Subject:** draft 3 limited partnership

Hi all,

Draft 3 of the limited partnership exemption was posted yesterday. Can you provide us your comments by end of day today? The tight turn around is recognizing that comments will likely be limited as the changes are limited. Let me know if that's not possible.

Jeff – have you determined a feasible effective date?

Thank you

Shauna

## **Patriarche, Kerry FIN:EX**

---

**From:** Sundher, Shauna FIN:EX  
**Sent:** January 23, 2020 3:13 PM  
**To:** Henderson, Jeff FIN:EX; Hardy, Don FIN:EX; Killam, Bailey FIN:EX  
**Subject:** FW: Question on Limited partnership exemption

Hi all,

s.13; s.14

Thank you!

Shauna

---

**From:** Kastelic, Kaitlyn AG:EX  
**Sent:** January 22, 2020 5:36 PM  
**To:** Sundher, Shauna FIN:EX  
**Cc:** Longbottom, Lauren AG:EX  
**Subject:** FW: Question on Limited partnership exemption

Hi Shauna,

Thanks for your email. s.13; s.14  
s.13; s.14



Page 149 of 300

Withheld pursuant to/removed as

s.14; s.13

s.13; s.14        We would then like to connect to discuss the matter further as we anticipate some additional details that we will want to work through. Let us know if you have any questions in the meantime.

Best regards,

**Kaitlyn Kastelic**

Legal Counsel

Revenue and Taxation Group | Ministry of Attorney General

Phone: 778-974-2736 | Fax: 250-387-0700 | Email: [Kaitlyn.Kastelic@gov.bc.ca](mailto:Kaitlyn.Kastelic@gov.bc.ca)

*This communication (both the message and any attachments) may be confidential and protected by privilege. This communication is intended only for the use of the person(s) to whom it is addressed. If you received this communication in error, please destroy this communication immediately and notify me by telephone or by email. For government recipients: prior to any disclosure of this communication outside of government, including in response to a request under the Freedom of Information and Protection of Privacy Act, the individual in possession of this communication must consult with the lawyer responsible for the matter to determine whether it is subject to privilege.*

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>

**Sent:** Wednesday, January 22, 2020 10:17 AM

**To:** Kastelic, Kaitlyn AG:EX <[Kaitlyn.Kastelic@gov.bc.ca](mailto:Kaitlyn.Kastelic@gov.bc.ca)>; Longbottom, Lauren AG:EX <[Lauren.Longbottom@gov.bc.ca](mailto:Lauren.Longbottom@gov.bc.ca)>

**Subject:** Question on Limited partnership exemption

Hello,

Rev Div had a comment on draft 1 of the APTT exemption that we think is a legal question.

I am going to post the other comments to the drafter, and I can incorporate any changes necessary that come out of this question into the next set of comments on draft 2.

The attached document is the consolidated comments that will go back to the drafter, except the question for LSB is at the top of the table and will be removed from the version I post back to the drafter.

Thank you in advance

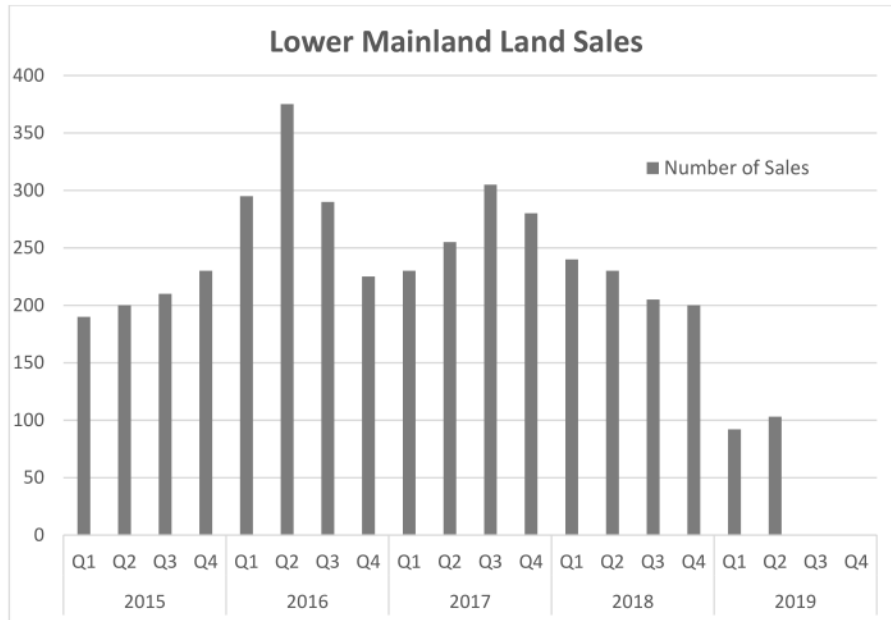
Shauna

Page 151 of 300 to/à Page 156 of 300

Withheld pursuant to/removed as

s.13; s.14

**APPENDIX: Commercial Land Sales Lower Mainland**



## **Patriarche, Kerry FIN:EX**

---

**From:** Hardy, Don FIN:EX  
**Sent:** January 23, 2020 3:31 PM  
**To:** Henderson, Jeff FIN:EX  
**Cc:** Killam, Bailey FIN:EX  
**Subject:** Limited Partnership - ATT - Draft

Jeff, here is the most recent draft for the limited partnership exemption from ATT. Bailey and I both do not have any comments.

<\\Sfp.idir.bcgov\s105\S05057\PTB R Administration\140 Legislation Ministry Agency\03 Legislative Program\Legislation\2020\Budget 2020\PTT\PTTA - limited partnership - ATT.docx>

## **Patriarche, Kerry FIN:EX**

---

**From:** Killam, Bailey FIN:EX  
**Sent:** January 23, 2020 3:36 PM  
**To:** Henderson, Jeff FIN:EX; Hardy, Don FIN:EX  
**Subject:** RE: Question on Limited partnership exemption

I am going to read all this more closely tomorrow and let you know if I have any questions/comments. They appear to understand the issues we identified and even raise more administrative issues which I was sure would come to light eventually!

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Sundher, Shauna FIN:EX  
**Sent:** January 23, 2020 3:13 PM  
**To:** Henderson, Jeff FIN:EX ; Hardy, Don FIN:EX ; Killam, Bailey FIN:EX  
**Subject:** FW: Question on Limited partnership exemption

Hi all,

s.13; s.14

Thank you!

Shauna

---

**From:** Kastelic, Kaitlyn AG:EX <[Kaitlyn.Kastelic@gov.bc.ca](mailto:Kaitlyn.Kastelic@gov.bc.ca)>  
**Sent:** January 22, 2020 5:36 PM  
**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Cc:** Longbottom, Lauren AG:EX <[Lauren.Longbottom@gov.bc.ca](mailto:Lauren.Longbottom@gov.bc.ca)>  
**Subject:** FW: Question on Limited partnership exemption

Hi Shauna,

Thanks for your email. s.13; s.14

s.13; s.14

s.13; s.14      We would then like to connect to discuss the matter further as we anticipate some additional details that we will want to work through. Let us know if you have any questions in the meantime.

Best regards,

**Kaitlyn Kastelic**  
Legal Counsel  
Revenue and Taxation Group | Ministry of Attorney General  
Phone: 778-974-2736 | Fax: 250-387-0700 | Email: [Kaitlyn.Kastelic@gov.bc.ca](mailto:Kaitlyn.Kastelic@gov.bc.ca)

*This communication (both the message and any attachments) may be confidential and protected by privilege. This communication is intended only for the use of the person(s) to whom it is addressed. If you received this communication in error, please destroy this communication immediately and notify me by telephone or by email. For government recipients: prior to any disclosure of this communication outside of government, including in response to a request under the Freedom of Information and Protection of Privacy Act, the individual in possession of this communication must consult with the lawyer responsible for the matter to determine whether it is subject to privilege.*

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** Wednesday, January 22, 2020 10:17 AM  
**To:** Kastelic, Kaitlyn AG:EX <[Kaitlyn.Kastelic@gov.bc.ca](mailto:Kaitlyn.Kastelic@gov.bc.ca)>; Longbottom, Lauren AG:EX <[Lauren.Longbottom@gov.bc.ca](mailto:Lauren.Longbottom@gov.bc.ca)>  
**Subject:** Question on Limited partnership exemption

Hello,



Rev Div had a comment on draft 1 of the APTT exemption that we think is a legal question.

I am going to post the other comments to the drafter, and I can incorporate any changes necessary that come out of this question into the next set of comments on draft 2.

The attached document is the consolidated comments that will go back to the drafter, except the question for LSB is at the top of the table and will be removed from the version I post back to the drafter.

Thank you in advance

Shauna

Page 163 of 300 to/à Page 165 of 300

Withheld pursuant to/removed as

s.12; s.13; s.14

**Background - Legislation change:**

As part of the Budget 2020 there is a new exemption to ATT for certain Canadian-controlled limited partnerships.  
Updates to the webform are needed to accommodate the new exemption.

**Add Question for April 19, 2020:** s.17

Page 167 of 300 to/à Page 169 of 300

Withheld pursuant to/removed as

s.17

Page 170 of 300 to/à Page 171 of 300

Withheld pursuant to/removed as

s.12; s.13; s.14

## **Patriarche, Kerry FIN:EX**

---

**From:** Killam, Bailey FIN:EX  
**Sent:** March 31, 2020 3:47 PM  
**To:** Henderson, Jeff FIN:EX; Hardy, Don FIN:EX  
**Subject:** RE: Webform Changes  
**Attachments:** Webform updates for new ATT exemption.xlsx

Here is the spreadsheet I created for the changes we will be making to the webform. It includes the questions we will ask and the information we will collect.

Correct – I know what we need to collect to administer the new exemption.

The PIA process is what is new to me.

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Henderson, Jeff FIN:EX <Jeff.Henderson@gov.bc.ca>  
**Sent:** March 31, 2020 3:41 PM  
**To:** Hardy, Don FIN:EX <Don.Hardy@gov.bc.ca>; Killam, Bailey FIN:EX <Bailey.Killam@gov.bc.ca>  
**Subject:** RE: Webform Changes

I don't think Shauna needs to assist (unless I'm missing something). I think Bailey knows what we need to collect to administer -she is just saying that she hasn't completed a PIA.

Thx,

Jeff

---

**From:** Hardy, Don FIN:EX <Don.Hardy@gov.bc.ca>  
**Sent:** March 31, 2020 3:33 PM  
**To:** Henderson, Jeff FIN:EX <Jeff.Henderson@gov.bc.ca>; Killam, Bailey FIN:EX <Bailey.Killam@gov.bc.ca>  
**Subject:** RE: Webform Changes

Thanks. I'll follow up with Shauna directly – unless you have any concerns about this.

---

**From:** Henderson, Jeff FIN:EX <Jeff.Henderson@gov.bc.ca>  
**Sent:** March 31, 2020 3:27 PM  
**To:** Killam, Bailey FIN:EX <Bailey.Killam@gov.bc.ca>; Hardy, Don FIN:EX <Don.Hardy@gov.bc.ca>  
**Subject:** RE: Webform Changes

Yes, that would be correct. It would just be an update to the existing PTT program PIA that would talk about the new information we are collecting.

Jeff

---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** March 31, 2020 2:56 PM  
**To:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Cc:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Subject:** RE: Webform Changes

I have no idea – “Privacy Impact Assessment” is completely new to me...

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Sent:** March 31, 2020 2:21 PM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Subject:** RE: Webform Changes

Hi Bailey, as I understand this PIA needs to address collection, use and disclosure of the new data elements that the web based PTT Return will collect from transferees who wish to apply for LP Exemption. Is my understanding correct?

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Sent:** March 31, 2020 11:00 AM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Cc:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: Webform Changes

Don can lead this and work your team on it.

Thx,

Jeff

---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** March 31, 2020 10:56 AM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Subject:** FW: Webform Changes

A program PIA will need to be submitted from Revenue Division for the Canadian-controlled limited partnership exemption for ATT.

I trust you are aware of this and this is something that policy does? Let me know if anything is needed from me.

Thank you,

**Bailey Killam**

ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** March 31, 2020 10:42 AM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Subject:** RE: Webform Changes

Not for the PIA that was just submitted for the regulation, but a program PIA will need to be submitted from Revenue Division.

Shauna

---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** March 31, 2020 10:36 AM  
**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Subject:** RE: Webform Changes

Is there anything needed from me for the PIA?

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** March 31, 2020 10:34 AM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Subject:** RE: Webform Changes

Hi Bailey,

Thanks for this. I think it looks good and captures all the information that we require.

I just wanted to let you know that I submitted a Regulation Privacy Impact Assessment today. Apparently with Budget measures a program RPIA also needs to be submitted.

The PIA that we submit just addresses the legislative changes, and further details in the admin is required through the program PIA.

We are targeting the May 13<sup>th</sup> Cabinet date so it would be good to get the program PIA done before that.

Let me know if you have any questions

Shauna



---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** March 27, 2020 11:57 AM  
**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Subject:** Webform Changes

Hi Shauna,

I have attached a copy of the draft webform changes including requesting additional information and the logic to be built in to trigger ATT liability and to provide for the claiming of the new limited partnership exemption.

I am not sure if you are interested in these details but if you have any questions/comments/recommendations just let me know.

Thank you very much!

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** March 3, 2020 7:53 PM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Subject:** RE: ATT issue

Hi Bailey,

My answers are in red below:

I have two questions for you:  
s.13

Let me know if you have any more questions or want to chat further about these items.

Shauna

---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** March 3, 2020 2:38 PM  
**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Subject:** RE: ATT issue

Thank you very much. I shared it with Lorna and she will email back.

I have two questions for you:

s.13

Thank you,

**Bailey Killam**

ATT Manager

Property Taxation Branch

Ministry of Finance

Phone: 778-698-9523

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>

**Sent:** March 3, 2020 10:28 AM

**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>

**Cc:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>

**Subject:** FW: ATT issue

Hi Bailey,

I wanted to touch base about our conversation regarding the APTT Limited partner exemption effective date.

s.13

The regulation was drafted as part of the Budget process with a June 1 effective date. We have consulted with impacted stakeholders and informed them of the effective date.<sup>s.13</sup>

s.13

s.13; s.17

I updated the information that we (tax policy) would like to have collected based on Don's feedback.

I'll also flag that a program PIA will also need to be done for this measure. We will do the legislative PIA that is required with our OIC package.

If you could keep me updated on the process that would be appreciated.

Thanks and let me know if you have any questions or want to chat.

Shauna

Shauna Sundher

A/Director, Housing  
Tax Policy Branch  
Ministry of Finance  
(778) 698-9051  
Email: [Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)

---

**From:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>  
**Sent:** January 22, 2020 9:51 AM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Cc:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Subject:** RE: ATT issue

Hi Jeff,

s.13

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Sent:** January 21, 2020 5:26 PM  
**To:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>  
**Subject:** ATT issue

Hi Steve,

s.13

I have a question about the ATT drafting we're currently working on.

s.13

Thx,

**Jeff Henderson**  
Manager, Policy  
Property Taxation Branch  
(778) 698-2986

**Background - Legislation change:**

As part of the Budget 2020 there is a new exemption to ATT for certain Canadian-controlled limited partnerships.  
Updates to the webform are needed to accommodate the new exemption.

**Add Question for April 19, 2020:**

s.17

Page 179 of 300 to/à Page 181 of 300

Withheld pursuant to/removed as

s.17

Page 182 of 300 to/à Page 205 of 300

Withheld pursuant to/removed as

s.13

## **Patriarche, Kerry FIN:EX**

---

**From:** Killam, Bailey FIN:EX  
**Sent:** April 29, 2020 10:21 AM  
**To:** Hardy, Don FIN:EX  
**Cc:** Henderson, Jeff FIN:EX  
**Subject:** RE: Webform Changes  
**Attachments:** 2020-04-09 - LP PIA Update.doc

Hi Don,

That looks really good. I have read over it and made a few comments on the attached copy.

Let me know if you have any questions.

Thank you!

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Hardy, Don FIN:EX <Don.Hardy@gov.bc.ca>  
**Sent:** April 27, 2020 8:00 PM  
**To:** Killam, Bailey FIN:EX <Bailey.Killam@gov.bc.ca>  
**Cc:** Henderson, Jeff FIN:EX <Jeff.Henderson@gov.bc.ca>  
**Subject:** RE: Webform Changes

Hi Bailey,

Here is the first draft of the PIA for the collection of personal information for the purpose of determining eligibility for the LP exemption- <\\Sfp.idir.bcgov\s105\S05057\PTB R Administration\293 Information and Privacy - Protection of Privacy\60 Privacy Impact Assessments\PTT\PTTA - Limited Partnership Exemption\2020-04-09 - LP PIA Update.doc>

This document is, in fact, a PIA update to the program PIA for PTT. I'll attach the program PIA for your reference. The collection of information for the LP exemption is a new collection. We do not need to do an entirely program PIA – rather, we have to do any update to the program PIA to explain the new collection and describe how FOIPPA authorizes this collection. All security provisions described in the program continue to apply. All of the use and disclosure provisions from the program PIA continue to apply.

Do you mind reviewing the draft update for accuracy? I have described the FOIPPA authorities that I believe authorize us to collect the personal information of the partners indirectly. I will later follow with the Ministry's privacy advisors to confirm that I have interpreted the FOIPPA provisions correctly.

Thanks,  
Don

---

**From:** Hardy, Don FIN:EX  
**Sent:** March 31, 2020 3:53 PM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Subject:** RE: Webform Changes

Thanks Bailey. This is sufficient to commence with drafting an update to the program PIA.

---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** March 31, 2020 3:47 PM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: Webform Changes

Here is the spreadsheet I created for the changes we will be making to the webform. It includes the questions we will ask and the information we will collect.

Correct – I know what we need to collect to administer the new exemption.

The PIA process is what is new to me.

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Sent:** March 31, 2020 3:41 PM  
**To:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Subject:** RE: Webform Changes

I don't think Shauna needs to assist (unless I'm missing something). I think Bailey knows what we need to collect to administer -she is just saying that she hasn't completed a PIA.

Thx,

Jeff

---

**From:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Sent:** March 31, 2020 3:33 PM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Subject:** RE: Webform Changes

Thanks. I'll follow up with Shauna directly – unless you have any concerns about this.

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Sent:** March 31, 2020 3:27 PM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: Webform Changes



Yes, that would be correct. It would just be an update to the existing PTT program PIA that would talk about the new information we are collecting.

Jeff

---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** March 31, 2020 2:56 PM  
**To:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Cc:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Subject:** RE: Webform Changes

I have no idea – “Privacy Impact Assessment” is completely new to me...

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Sent:** March 31, 2020 2:21 PM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Subject:** RE: Webform Changes

Hi Bailey, as I understand this PIA needs to address collection, use and disclosure of the new data elements that the web based PTT Return will collect from transferees who wish to apply for LP Exemption. Is my understanding correct?

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Sent:** March 31, 2020 11:00 AM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Cc:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: Webform Changes

Don can lead this and work your team on it.

Thx,

Jeff

---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** March 31, 2020 10:56 AM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Subject:** FW: Webform Changes

A program PIA will need to be submitted from Revenue Division for the Canadian-controlled limited partnership exemption for ATT.

I trust you are aware of this and this is something that policy does? Let me know if anything is needed from me.

Thank you,

**Bailey Killam**

ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** March 31, 2020 10:42 AM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Subject:** RE: Webform Changes

Not for the PIA that was just submitted for the regulation, but a program PIA will need to be submitted from Revenue Division.

Shauna

---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** March 31, 2020 10:36 AM  
**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Subject:** RE: Webform Changes

Is there anything needed from me for the PIA?

Thank you,

**Bailey Killam**

ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** March 31, 2020 10:34 AM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Subject:** RE: Webform Changes

Hi Bailey,

Thanks for this. I think it looks good and captures all the information that we require.

I just wanted to let you know that I submitted a Regulation Privacy Impact Assessment today. Apparently with Budget measures a program RPIA also needs to be submitted.

The PIA that we submit just addresses the legislative changes, and further details in the admin is required through the program PIA.

We are targeting the May 13<sup>th</sup> Cabinet date so it would be good to get the program PIA done before that.

Let me know if you have any questions

Shauna

---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** March 27, 2020 11:57 AM  
**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Subject:** Webform Changes

Hi Shauna,

I have attached a copy of the draft webform changes including requesting additional information and the logic to be built in to trigger ATT liability and to provide for the claiming of the new limited partnership exemption.

I am not sure if you are interested in these details but if you have any questions/comments/recommendations just let me know.

Thank you very much!

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** March 3, 2020 7:53 PM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Subject:** RE: ATT issue

Hi Bailey,

My answers are in red below:

I have two questions for you:  
s.13

Let me know if you have any more questions or want to chat further about these items.

Shauna

---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** March 3, 2020 2:38 PM

**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>

**Subject:** RE: ATT issue

Thank you very much. I shared it with Lorna and she will email back.

I have two questions for you:

s.13

Thank you,

**Bailey Killam**

ATT Manager

Property Taxation Branch

Ministry of Finance

Phone: 778-698-9523

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>

**Sent:** March 3, 2020 10:28 AM

**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>

**Cc:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>

**Subject:** FW: ATT issue

Hi Bailey,

I wanted to touch base about our conversation regarding the APTT Limited partner exemption effective date.

s.13

The regulation was drafted as part of the Budget process with a June 1 effective date. We have consulted with impacted stakeholders and informed them of the effective date.<sup>s.13</sup>

s.13

s.17

I updated the information that we (tax policy) would like to have collected based on Don's feedback.

I'll also flag that a program PIA will also need to be done for this measure. We will do the legislative PIA that is required with our OIC package.

If you could keep me updated on the process that would be appreciated.

Thanks and let me know if you have any questions or want to chat.

Shauna

Shauna Sundher  
A/Director, Housing  
Tax Policy Branch  
Ministry of Finance  
(778) 698-9051  
Email: [Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)

---

**From:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>  
**Sent:** January 22, 2020 9:51 AM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Cc:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Subject:** RE: ATT issue

Hi Jeff,

s.13

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Sent:** January 21, 2020 5:26 PM  
**To:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>  
**Subject:** ATT issue

Hi Steve,

I have a question about the ATT drafting we're currently working on.

s.13

s.13

Thx,

**Jeff Henderson**  
Manager, Policy  
Property Taxation Branch  
(778) 698-2986

Page 213 of 300 to/à Page 218 of 300

Withheld pursuant to/removed as

s.13

# 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](mailto:privacy.helpline@gov.bc.ca).

**1. Title of original PIA and any number assigned to original PIA**

Property Transfer Tax Program PIA FIN16071

**2. Ministry/Public Body and Program Area.**

Ministry	Finance
Division	Revenue
Branch/Section	Property Taxation Branch
Initiative Title	Limited Partnership Exemption – FIN20044

**3. 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	Don Hardy
Branch/Section	Property Taxation Branch
Phone Number	778-698-1731
E-Mail	<a href="mailto:don.hardy@gov.bc.ca">don.hardy@gov.bc.ca</a>

**4. 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		No
(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?		No

## 5. Description of the revision.

The Property Transfer Tax Act (PTTA) imposes additional transfer tax liability both on foreign entities who acquire residential properties in certain regions of BC, and on Canadian citizens and permanent residents who acquire properties on behalf of foreign entities. Canadian corporation who acquire properties on behalf of foreign entities are also liable for additional transfer tax. The Canadian individuals and corporations would be deemed “taxable trustees” as defined under section 2.02 of the Act.

The Legislature has, however, determined to establish an exemption from additional transfer tax (ATT) liability for Canadian transferees who acquire properties on behalf of a limited partnership that includes foreign entities. Amendments to the Property Transfer Tax Regulation (Regulation) establish conditions that the limited partnership must comply with regarding the tax residency status of the foreign limited partners as well as the entitlement of the foreign limited partners to share in total profits of the partnership. The limited partnership must comply with certain requirements set out in the Regulation with respect to both their Canadian residency status for taxation purposes and the amount of combined interest in the limited partnership.

When completing the Property Transfer Tax Return (Return), all transferees will be asked whether they are acquiring the land on behalf of a limited partnership. If the transferee answers “no”, the Return will not ask for any additional information related to limited partnerships. If, however, the transferee answers “yes,” the Return will require the transferee to identify all the general and limited partners that comprise the limited partnership on whose behalf the transferee is acquiring the land, and to indicate whether any of the partners is a “foreign entity” as defined under the *Property Transfer Tax Act* (PTTA).

When the limited partnership includes foreign entities, the Return will ask the transferee if they wish to apply for the Canadian limited partnership exemption. If the transferee chooses to apply for the exemption, the Return will ask for additional information about the general and limited partners. Using the additional information collected on the Return, the Administrator will determine whether the transferee qualifies for the exemption. If not, the transferee will be liable for ATT.

Change	Brief Description	FOIPP Authority / Rationale in Brief
Indirect collection of personal information	<p>If the transferee indicates on the Return, they are acquiring the property on behalf of the limited partnerships, the transferee will be asked to provide the following information:</p> <ul style="list-style-type: none"><li>• Name of limited partnership</li><li>• General nature of the business carried on or intended to be carried on by the limited partnership</li><li>• Names of each partner</li><li>• Position of each partner (general partner</li></ul>	<p>FOIPPA s. 26(c) and 26(a) as per PTTA, section 2.02(3)(b)</p> <p>FOIPPA s. 27(1)(a)(i)</p>



	or limited partner: <ul style="list-style-type: none"> <li>• Entity type of each partner (individual, corporation, trust or other)</li> <li>• Address of each partner</li> <li>• Residency for income tax purposes for each partner throughout the taxation year in which the transaction occur</li> <li>• If partner is an individual, immigration status of partners</li> <li>• If partner is a corporation, whether it is a Canadian controlled corporation</li> <li>• If the partner is a trust, whether any trustees or beneficiaries are foreign entities</li> <li>• Business number, SIN, or tax filing number as applicable</li> <li>• Aggregate amount of cash and the nature and fair value of any other property to be contributed and any additional contributions agreed to be made by all limited partners</li> </ul>	
indirect collection of personal information	After the transferee has submitted the completed Return, the Administrator may collect information from other public bodies as necessary to confirm that accuracy of the information the transferee has provided on the form.	FOIPPA s. 26(c) FOIPPA s. 27(1)(b) as per 33.2(a) FOIPPA s. 27(1)(a)(i)

**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)

As a result of this amendment to the Regulation, the Administrator needs to collect additional information from the transferee about all the general and limited partners who comprise the limited partnership. Specifically, when a transferee acquires land on behalf of a limited partnership, the PTT Administrator requires additional personal information in order (1) to determine whether that limited partnership includes any foreign entities, and (2) if so, whether the transferee qualifies for an exemption from Additional Transfer Tax (ATT).

In order to collect this personal information, the PTT Return will be revised to collect additional information from Canadian<sup>1</sup> transferees acquiring land on behalf of a limited partnership about

<sup>1</sup> The term "Canadian" refers both to Canadian citizens and to permanent residents of Canada.

the general and limited partners who comprise the limited partnership. This is an indirect collection of personal information from the transferee about third parties.

FOIPPA, in section 27, authorizes public bodies to collect personal information indirectly under a limited number of circumstances, including if the information collected “may be disclosed to the public body under sections 33 to 36”. Sections 33.2(a) authorizes public bodies to disclose personal information “*for the purpose for which it was obtained or compiled or for a use consistent with that purpose.*” Finance will collect the information on general and limited partners for the purpose of establishing whether the transferee qualifies for the limited partner exemption, which is the purpose for which Finance collects that information.

**7. What are the potential impacts of this proposal?**

The security provisions detailed in the program PIA will apply and will protect the security of the personal information collected for the Limited Partnership Exemption. The personal information will not be used or disclosed for any purposes beyond those described in the PIA.

**Ministry Comments:**

**Privacy, Compliance and Training Review and Comments:**

**Jessica Bouchard**

Privacy Analyst  
Privacy, Compliance and Training  
Ministry of Citizens' Services




Signature

**May 20, 2020**

Date

**X      SIGNATURES**

**PUBLIC BODY APPROVAL:**

<u>Lorna Prichard</u> A/Director, Property Transfer Tax Property Taxation Branch	<u><i>Lorna Pritchard</i></u> Signature	<u>May 26, 2020</u> Date
<u>Richard Barlow</u> Director of Information Security & Privacy Information Management Branch	<u></u> Signature	<u>May 22 2020</u> Date
<u>Jordan Goss</u> Assistant Deputy Minister Revenue Division Ministry of Finance	<u><i>Jordan Goss</i></u> Signature	<u>July 9, 2020</u> Date

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

- **Additional Property Transfer Tax**
  - B.C. Areas
  - Refunds
- Pre-Sold Strata
- Exemptions
- File Your Taxes
- Pay Your Assessment
- Audits
- Appeals
- Forms
- Publications

## Additional Property Transfer Tax for Foreign Entities & Taxable Trustees

In addition to the property transfer tax, if you are a [foreign national](#), [foreign corporation](#) or taxable trustee, you must pay the additional property transfer tax on your proportionate share of a [residential property transfer](#) if the property is within [specified areas of B.C.](#)

Your proportionate share is the percentage of interest that you are registering on title with the Land Title Office. For example, if you are a foreign entity (foreign national or foreign corporation) acquiring a 70% interest in a property, you pay the additional property transfer tax on 70% acquired interest.

You or your legal professional must also file the [Additional Property Transfer Tax Return \(FIN 532\) \(PDF\)](#) with the Property Transfer Tax Return, even if you or the property transfer qualifies for an [exemption](#).

All additional property transfer tax returns will be reviewed and verified. Willful tax avoidance may be subject to [penalties](#).

### Tax Amount and Specified B.C. Areas

If the property transfer is registered on or before February 20, 2018 and is within the [Metro Vancouver Regional District](#), the tax amount is 15% of the fair market value of your proportionate share.

If the property transfer is registered on or after February 21, 2018 and is within the following areas, the tax amount is 20% of the fair market value of your proportionate share:

- [Capital Regional District](#)
- [Fraser Valley Regional District](#)
- [Metro Vancouver Regional District](#)
- [Regional District of Central Okanagan](#)
- [Regional District of Nanaimo](#)

The additional property transfer tax doesn’t apply to properties located on Tsawwassen First Nation lands.

### Transitional Rules

If the property is located in the Capital Regional District, Fraser Valley Regional District, Regional District of Central Okanagan or Nanaimo Regional District and the property transfer is registered on or after February 21, 2018, there are two instances where you don’t have to pay the additional property transfer tax:

1. You don’t have to pay the additional property transfer tax if the registration occurs before or on May 18, 2018 and the property transfer is subject to a written agreement dated on or before February 20, 2018. Otherwise you will have to pay the additional property transfer tax.

Note: If the written agreement is assigned to a foreign entity or taxable trustee on or after February 21, 2018, the additional property transfer tax must be paid.
2. You don’t have to pay the additional property transfer tax and your property can be registered at any time if:
  - The property transfer is subject to a court order dated on or before February 20, 2018
  - The property transfer is subject to an Order Nisi of Foreclosure dated on or before February 20, 2018
  - The property transfer is subject to a separation agreement which was signed on or before February 20, 2018
  - The property transfer is from the personal representative of a deceased’s estate to the beneficiary and the death of the deceased occurred on or before February 20, 2018
  - The property transfer is to a surviving joint tenant when the death of the deceased occurred on or before February 20, 2018

#### Refunds

If you paid the additional property transfer tax, you may be eligible for a [refund](#) in certain circumstances.

#### Audits

All property transfer transactions are subject to an audit.

Find out what you can expect if you are [audited](#).

#### Property Classification

B.C. Assessment uses a classification system to define the type and use of each property. [Find out more](#).

#### Contact Information

**Toll Free:**  
[1 888 355-2700](tel:18883552700)  
**Office:**  
[250 387-0555](tel:2503870555)  
**Email:**  
[ATTENQ@gov.bc.ca](mailto:ATTENQ@gov.bc.ca)

## Tax on Residential Portion of Property

The additional property transfer tax applies on only the residential portion of a property located in the specified areas of B.C. There are three types of properties where this may occur:

- Property classified as residential (class 1) by BC Assessment. You pay the additional tax based on the fair market value of the full property.
- Property classified as farm land by BC Assessment that includes a residential improvement, such as a building used as a farmer’s home. You pay the additional tax on the value of the residential improvement plus 0.5 hectares of land.
- Property classified as commercial by BC Assessment that includes a residential improvement (class 1), such as a condo in a building with commercial space. You pay the additional tax on the value of the residential improvement.

## Exemptions

There are two exemptions to the additional property transfer tax:

In some circumstances, you may be exempt from the additional property transfer tax. Learn more if you’re:

- exempt from property transfer tax
- a confirmed B.C. Provincial Nominee
- a taxable trustee

The additional property transfer tax **doesn’t apply** to registration of trusts that are mutual fund trusts, real estate investment trusts or specified investment flow-through trusts.

### Exempt from property transfer tax

Generally, if you are exempt from property transfer tax, you are also exempt from the additional property transfer tax.

The exemption doesn’t apply to the additional property transfer tax in the following situations:

- A transfer resulting from an amalgamation
- A transfer to a surviving joint tenant
- A transfer where the transferee is or becomes a trustee in relation to the property, even if the trust does not change

~~You may not have to pay the additional property transfer tax if you are a confirmed B.C. Provincial Nominee and meet certain criteria.~~

### B.C. Provincial Nominees

If you are a foreign national individual who receives confirmation under the B.C. Provincial Nominee Program, you do not pay the additional property transfer tax if you claim the exemption.

To qualify for this exemption:

- You must be a confirmed B.C. Provincial Nominee when the property transfer is registered with the Land Title Office
- The property must be used as your principal residence
- The property transfer must be made to an individual

You may claim this exemption only once. If you purchase another property, you must pay the additional property transfer tax. Qualifications for every exemption claimed are reviewed.

To claim the exemption, your legal professional must send a copy of your B.C. Provincial Nominee confirmation letter together with the Property Transfer Tax Return and the Additional Property Transfer Tax Return (FIN 532) (PDF).

If you were confirmed as a B.C. Provincial Nominee between August 2, 2016 and March 17, 2017, you may be eligible for a refund of the additional property transfer tax you paid.

Commented [BSF1]: Jump links to sections below

Commented [HJF2]: My only thought is I don’t like framing this as a “taxable trustee” exemption as it won’t apply to the vast majority of taxable trustees. .

I would say instead something like “Certain limited partnerships” or “specified limited partnerships”.

Formatted: Gov: H3

Note that a B.C. Provincial Nominee Candidate in the entrepreneurial immigration stream to permanent residency is not the same as a Confirmed BC Provincial Nominee. A nominee candidate has to pay the additional transfer tax.

### Taxable Trustees

If you’re a **general partner** who’s a Canadian citizen or permanent resident and you’re acquiring a property on behalf of a **limited partnership that includes foreign entities** a qualifying Canadian-controlled limited partnership, you may be exempt from paying the additional property transfer tax.

To qualify for this exemption:

- Each general partner must be a Canadian citizen, a permanent resident of Canada or a corporation that’s not a foreign corporation
- Each general partner and each **limited partner** must be a resident of Canada for income tax purposes throughout the tax year in which the transfer occurs
- The combined interest of all foreign limited partners in the limited partnership must account for less than half of the entitlement of all partners to share in the profits of the limited partnership

If all these conditions are met, you will not be taxed as a **taxable trustee**.

**Note:** For the purpose of this exemption, “general partner” and “limited partner” have the same meaning as in Part 3 of the Partnership Act.

**Commented [HJF3]:** As above, I wouldn’t use this as the title as the exemption is not for taxable trustees, but exemption from being taxed as a taxable trustee.

**Formatted:** Gov: H3

**Commented [BSF4]:** Is this common knowledge? Is there a definition somewhere we can link to? It’s not in the glossary.

**Commented [DVF5R4]:** I don’t think we’ve used ‘general partner’ before in our content. Although it could be a common knowledge term, we should still define it either in the glossary or on this page.

**Commented [BSF6R4]:** Don, can you please provide a definition or an alternative solution?

**Commented [HDF7R4]:** Sarah, I would suggest using the definition of “general partner” as contained in the amendment:

*General partner has the same meaning as in Part 3 of the Partnership Act.*

I understand that this definition is still very broad. However, the concept of general partner is broad and difficult to narrow down to a few sentences. As well, this amendment is directed at a very specific group who would (I think) know what a general partner is, and, more importantly, whether or not they are a general partner.

**Commented [BSF8R4]:** In this case, I suggest instead of linking to a definition or the glossary, we instead add a “Note” at the bottom of this section to clarify both terms and link to Part 3 of the Partnership Act.

“Limited partnership” will still have a link to the glossary, which also links to sections of the Partnership Act.

**Commented [BSF9]:** Link to definition added to Glossary

**Commented [HDF10]:** In addition to a definition for general partner, I would suggest adding the definition of “limited partner” contained in the amendment:

*Limited partner has the same meaning as in Part 3 of the Partnership Act.*

Same comments as above for “general partner”.

**Commented [BSF11R10]:** See comment above. Use the “Note” instead.

**Commented [BSF12]:** Link to definition in glossary <https://www2.gov.bc.ca/gov/content/taxes/property-taxes/glossary-faq/glossary#taxable-trustee>

**Commented [BSF13]:** Link to [http://www.bclaws.ca/civix/document/id/complete/statreg/96348\\_01#part3](http://www.bclaws.ca/civix/document/id/complete/statreg/96348_01#part3)

### Page Details

Page Title:
Navigation Title:
Friendly URL Part:

### Metadata

Keywords:	
Description:	
Creator:	Ministry of Finance; Revenue Division
Subject Category:	
Subject:	

Page 228 of 300

Withheld pursuant to/removed as

s.13; s.12; s.14



Page 229 of 300 to/à Page 248 of 300

Withheld pursuant to/removed as

s.12; s.13; s.14

Page 249 of 300

Withheld pursuant to/removed as

s.13; s.12; s.14

Page 250 of 300 to/à Page 252 of 300

Withheld pursuant to/removed as

s.12; s.13; s.14

Page 253 of 300

Withheld pursuant to/removed as

s.13; s.12; s.14

Page 254 of 300

Withheld pursuant to/removed as

s.12; s.13; s.14

Page 255 of 300

Withheld pursuant to/removed as

s.13; s.12; s.14

Page 256 of 300 to/à Page 266 of 300

Withheld pursuant to/removed as

s.12; s.13; s.14

## **Patriarche, Kerry FIN:EX**

---

**From:** Henderson, Jeff FIN:EX  
**Sent:** January 8, 2020 1:16 PM  
**To:** Killam, Bailey FIN:EX; Pritchard, Lorna FIN:EX  
**Cc:** Hardy, Don FIN:EX  
**Subject:** RE: For review: drafting instructions, additional property transfer tax exemption

Hi Bailey,

Here are my responses to your questions / comments.

Thx,

Jeff

---

**From:** Killam, Bailey FIN:EX  
**Sent:** January 8, 2020 10:59 AM  
**To:** Henderson, Jeff FIN:EX ; Pritchard, Lorna FIN:EX  
**Cc:** Hardy, Don FIN:EX  
**Subject:** RE: For review: drafting instructions, additional property transfer tax exemption

s.13



Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Sent:** January 7, 2020 5:14 PM  
**To:** Pritchard, Lorna FIN:EX <[Lorna.Pritchard@gov.bc.ca](mailto:Lorna.Pritchard@gov.bc.ca)>  
**Cc:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Subject:** RE: For review: drafting instructions, additional property transfer tax exemption

Thanks Lorna.

I'm struggling a bit with the proposed test, but maybe it's just me.

Bailey, when you read tomorrow can you please consider my comments and analysis and let me know if you think what is being proposed by TPB works.

Thx,

Jeff

---

**From:** Pritchard, Lorna FIN:EX <[Lorna.Pritchard@gov.bc.ca](mailto:Lorna.Pritchard@gov.bc.ca)>  
**Sent:** January 7, 2020 4:19 PM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Cc:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Subject:** RE: For review: drafting instructions, additional property transfer tax exemption

Hi Jeff, I have no comments on this note. I forwarded it to Bailey for her review and she will review tomorrow.

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Sent:** January 7, 2020 2:10 PM  
**To:** Pritchard, Lorna FIN:EX <[Lorna.Pritchard@gov.bc.ca](mailto:Lorna.Pritchard@gov.bc.ca)>

**Cc:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>

**Subject:** RE: For review: drafting instructions, additional property transfer tax exemption

Hi Lorna and Don,

Can you please review these [drafting instructions](#) and add any comments by EOD tomorrow?

Lorna – would you like Bailey to review as well?

Thx,

Jeff

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>

**Sent:** January 7, 2020 12:51 PM

**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>

**Cc:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>

**Subject:** For review: drafting instructions, additional property transfer tax exemption

Hi Jeff,

We have prepared a first draft of drafting instructions for a potential exemption by Regulation from the Additional Property Transfer Tax.

If you are able to provide comments by end of day tomorrow (Wednesday) or Thursday morning that would be appreciated.

The document is password protected with the <sup>s.15</sup> password. Please let Steve or I know if you have any questions.

Thank you.

Shauna

## **Patriarche, Kerry FIN:EX**

---

**From:** Killam, Bailey FIN:EX  
**Sent:** January 29, 2020 10:25 AM  
**To:** Henderson, Jeff FIN:EX  
**Cc:** Hardy, Don FIN:EX; Pritchard, Lorna FIN:EX  
**Subject:** RE: draft 3 limited partnership

Great thank you.

Lorna and I discussed implementation date.

s.13

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Henderson, Jeff FIN:EX  
**Sent:** January 29, 2020 9:27 AM  
**To:** Killam, Bailey FIN:EX  
**Cc:** Hardy, Don FIN:EX  
**Subject:** RE: draft 3 limited partnership

Hi Bailey,

Yes, can you please discuss implementation date with Lorna. We do have approval to discuss with LTSA (Lorna is aware).

I'll have Raluca review for an extra set of eyes.

Thx,

Jeff

---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** January 29, 2020 9:20 AM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>

**Cc:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>

**Subject:** RE: draft 3 limited partnership

s.13

\_ s.22

call me if you'd like, would you like me to discuss implementation date with Lorna?

Thank you,

**Bailey Killam**

ATT Manager

Property Taxation Branch

Ministry of Finance

Phone: 778-698-9523

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>

**Sent:** January 29, 2020 8:31 AM

**To:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>

**Cc:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>

**Subject:** RE: draft 3 limited partnership

Hi Shauna,

We'll get those comments back to you by EOD (and let you know about the effective date).

Thx,

Jeff

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>

**Sent:** January 29, 2020 8:22 AM

**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>

**Cc:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>

**Subject:** draft 3 limited partnership

Hi all,

Draft 3 of the limited partnership exemption was posted yesterday. Can you provide us your comments by end of day today? The tight turn around is recognizing that comments will likely be limited as the changes are limited. Let me know if that's not possible.

Jeff – have you determined a feasible effective date?

Thank you

Shauna

## **Patriarche, Kerry FIN:EX**

---

**From:** Killam, Bailey FIN:EX  
**Sent:** February 26, 2020 8:29 AM  
**To:** Pritchard, Lorna FIN:EX  
**Subject:** RE: New PPTX Exempt Code

s.17

s.17

####]

####]

####]

####]

###]

s.22

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Pritchard, Lorna FIN:EX  
**Sent:** February 25, 2020 4:49 PM  
**To:** Killam, Bailey FIN:EX  
**Subject:** RE: New PPTX Exempt Code

s.17

---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** February 25, 2020 2:58 PM  
**To:** Pritchard, Lorna FIN:EX <[Lorna.Pritchard@gov.bc.ca](mailto:Lorna.Pritchard@gov.bc.ca)>  
**Subject:** RE: New PPTX Exempt Code

s.17

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Pritchard, Lorna FIN:EX <[Lorna.Pritchard@gov.bc.ca](mailto:Lorna.Pritchard@gov.bc.ca)>  
**Sent:** February 25, 2020 12:38 PM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Subject:** RE: New PPTX Exempt Code

We should talk – I'm not sure I understand. ....there is an updated question on the Web Form which goes live in April.

s.17

---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** February 25, 2020 8:58 AM  
**To:** Pritchard, Lorna FIN:EX <[Lorna.Pritchard@gov.bc.ca](mailto:Lorna.Pritchard@gov.bc.ca)>  
**Subject:** RE: New PPTX Exempt Code

s.17

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Pritchard, Lorna FIN:EX <[Lorna.Pritchard@gov.bc.ca](mailto:Lorna.Pritchard@gov.bc.ca)>  
**Sent:** February 25, 2020 8:52 AM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Subject:** RE: New PPTX Exempt Code

Hi Bailey, the updates to the interface from changes to the web form should all be live when the Web Form goes live, April 19<sup>th</sup>. Do you need the statistics added to a report or discovery?

---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** February 25, 2020 8:28 AM  
**To:** Pritchard, Lorna FIN:EX <[Lorna.Pritchard@gov.bc.ca](mailto:Lorna.Pritchard@gov.bc.ca)>  
**Subject:** RE: New PPTX Exempt Code

Hi Lorna,

s.13; s.17

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Roberts, Kacy FIN:EX <[Kacy.Roberts@gov.bc.ca](mailto:Kacy.Roberts@gov.bc.ca)>  
**Sent:** February 24, 2020 12:00 PM  
**To:** Williams, Jackson FIN:EX <[Jackson.Williams@gov.bc.ca](mailto:Jackson.Williams@gov.bc.ca)>; Pritchard, Lorna FIN:EX <[Lorna.Pritchard@gov.bc.ca](mailto:Lorna.Pritchard@gov.bc.ca)>  
**Cc:** Lambrick, Rick D FIN:EX <[Rick.Lambrick@gov.bc.ca](mailto:Rick.Lambrick@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Subject:** RE: New PPTX Exempt Code

Hi Jackson,

Yes. That sounds right to me.

Kacy

---

**From:** Williams, Jackson FIN:EX <[Jackson.Williams@gov.bc.ca](mailto:Jackson.Williams@gov.bc.ca)>  
**Sent:** February 24, 2020 11:57 AM  
**To:** Roberts, Kacy FIN:EX <[Kacy.Roberts@gov.bc.ca](mailto:Kacy.Roberts@gov.bc.ca)>; Pritchard, Lorna FIN:EX <[Lorna.Pritchard@gov.bc.ca](mailto:Lorna.Pritchard@gov.bc.ca)>

**Cc:** Lambrick, Rick D FIN:EX <[Rick.Lambrick@gov.bc.ca](mailto:Rick.Lambrick@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>

**Subject:** RE: New PPTX Exempt Code

Hi Kacy,

Sure, I will let Shirley know. For her, I think it boils down to the following. Let me know if this sounds right.

1. Section 15 - partial principal residence exemption calculation.
    1. We do not anticipate a change to the BCA sales file (FIN579)
    2. Note that this is not a new exemption or change. Instead, the legislation change is intended to provide clarity on how we calculate in these particular scenarios.
  2. New ATT exemption
    1. Will be a new exemption type in BCA sales file.
    2. s.17
- Will notify BCA of new exemption code prior to implementing.

Thanks,

Jackson Williams • 778.698.3669

---

**From:** Roberts, Kacy FIN:EX

**Sent:** Monday, February 24, 2020 11:37 AM

**To:** Pritchard, Lorna FIN:EX

**Cc:** Lambrick, Rick D FIN:EX; Williams, Jackson FIN:EX; Killam, Bailey FIN:EX

**Subject:** RE: New PPTX Exempt Code

Thanks Lorna 😊

I'll look into SQR 22370 and update accordingly.

Jackson, will you provide the below info to Shirley? Or should I?

Regards,

Kacy

---

**From:** Pritchard, Lorna FIN:EX <[Lorna.Pritchard@gov.bc.ca](mailto:Lorna.Pritchard@gov.bc.ca)>

**Sent:** February 24, 2020 11:20 AM

**To:** Roberts, Kacy FIN:EX <[Kacy.Roberts@gov.bc.ca](mailto:Kacy.Roberts@gov.bc.ca)>

**Cc:** Lambrick, Rick D FIN:EX <[Rick.Lambrick@gov.bc.ca](mailto:Rick.Lambrick@gov.bc.ca)>; Williams, Jackson FIN:EX <[Jackson.Williams@gov.bc.ca](mailto:Jackson.Williams@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>

**Subject:** RE: New PPTX Exempt Code

Hi,

2 changes to PTT legislation were announced in the budget.<sup>s.13</sup>  
s.13

1. Section 15 - partial principal residence exemption calculation. Note that this is not a new exemption or change. Instead, the legislation change is intended to provide clarity on how we calculate in these particular scenarios.  
s.17
- We have an



open SQR for this one - 22370. It is showing as ready for development (and date sensitive). The date sensitive is showing as April 15/2019 – can we please update this!

s.17

Thank you  
Lorna

---

**From:** Roberts, Kacy FIN:EX <[Kacy.Roberts@gov.bc.ca](mailto:Kacy.Roberts@gov.bc.ca)>  
**Sent:** February 21, 2020 1:45 PM  
**To:** Pritchard, Lorna FIN:EX <[Lorna.Pritchard@gov.bc.ca](mailto:Lorna.Pritchard@gov.bc.ca)>  
**Cc:** Lambrick, Rick D FIN:EX <[Rick.Lambrick@gov.bc.ca](mailto:Rick.Lambrick@gov.bc.ca)>; Williams, Jackson FIN:EX <[Jackson.Williams@gov.bc.ca](mailto:Jackson.Williams@gov.bc.ca)>  
**Subject:** RE: New PPTX Exempt Code

Hi Lorna,

Please refer to the email from Shirley's email below.

Has there been any discussion on this? Are you able to answer any of the questions resulting from the budget changes?

Regards,

Kacy

---

**From:** Williams, Jackson FIN:EX <[Jackson.Williams@gov.bc.ca](mailto:Jackson.Williams@gov.bc.ca)>  
**Sent:** February 21, 2020 1:36 PM  
**To:** Roberts, Kacy FIN:EX <[Kacy.Roberts@gov.bc.ca](mailto:Kacy.Roberts@gov.bc.ca)>  
**Cc:** FIN IMB TACS Operations Team <[IMBTACSOP@Victoria1.gov.bc.ca](mailto:IMBTACSOP@Victoria1.gov.bc.ca)>; O'Melinn, Jenna BCA:EX <[jenna.omelinn@bcassessment.ca](mailto:jenna.omelinn@bcassessment.ca)>; Yee, Charles H BCA:EX <[charles.yee@bcassessment.ca](mailto:charles.yee@bcassessment.ca)>; BCA Roll Production, BCA BCA:EX <[rollproduction@bcassessment.ca](mailto:rollproduction@bcassessment.ca)>  
**Subject:** RE: New PPTX Exempt Code

Hi Kacy,

Can you speak to Shirley's question about impacts of the budget changes? I'm not sure if there's a plan to implement these changes yet, or if they would wait until after the April Web Form release.

<https://www2.gov.bc.ca/gov/content/taxes/tax-changes/budget-changes#property>

Thanks,  
Jackson Williams • 778.698.3669

---

**From:** BCA Roll Production, BCA BCA:EX  
**Sent:** Friday, February 21, 2020 9:13 AM  
**To:** Williams, Jackson FIN:EX

**Cc:** BCA Roll Production, BCA BCA:EX; FIN IMB TACS Operations Team; O'Melinn, Jenna BCA:EX; Yee, Charles H BCA:EX  
**Subject:** New PPTX Exempt Code

Good morning Jackson, it was brought to our attention by the business that there will be some changes to the Property Transfer Tax:

1. New exemption from additional property transfer tax for qualifying Canadian-controlled limited partnerships
2. Clarification on the calculation of partial principal residence exemptions where the land is greater than 0.5 hectares or the property includes non-residential improvements.

Our understanding is that there will not be a new PTT exemption code for the partial principal residence exemptions but please confirm.

Also, could you please let us know if there will be an implementation of a new code for the new exemption so we can update our PTTX FIN 579 table codes before we received data that includes a new code. The PTT exemptions page doesn't specify a date for this change.

## Property Transfer Tax

Effective on a date to be specified by regulation, a new exemption from additional property transfer tax will be introduced for qualifying Canadian-controlled limited partnerships.

Effective on Royal Assent, the Property Transfer Tax Act is amended to clarify the calculation of partial principal residence exemptions where the land is greater than 0.5 hectares or the property includes non-residential improvements. There is no change to the calculation as the clarification is consistent with administrative practice.

Thank you,

## Shirley Protheroe

Business Analyst (TA) – Roll Production Team

[shirley.protheroe@bcassessment.ca](mailto:shirley.protheroe@bcassessment.ca)

T 1-866-valueBC (825-8322) x 25237 | F 250.638.0156

NORTHERN BC REGION - TERRACE OFFICE

100 – 4545 Lazelle Ave | Terrace BC V8G 4E1 | [www.bcasessment.ca](http://www.bcasessment.ca)



## **Patriarche, Kerry FIN:EX**

---

**From:** Pritchard, Lorna FIN:EX  
**Sent:** March 4, 2020 11:06 AM  
**To:** Emery, Steven B FIN:EX  
**Cc:** Killam, Bailey FIN:EX  
**Subject:** FW: ATT issue  
**Attachments:** data to collect on form.docx

Hi Steven, here is a suggested response...unless Bailey has anything to add...

-----

Hi Shauna,

s.13; s.17

Thank you  
Steven Emery

---

**From:** Killam, Bailey FIN:EX  
**Sent:** March 3, 2020 1:24 PM  
**To:** Pritchard, Lorna FIN:EX  
**Subject:** FW: ATT issue

---

**From:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Sent:** March 3, 2020 10:28 AM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Cc:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>  
**Subject:** FW: ATT issue

Hi Bailey,

I wanted to touch base about our conversation regarding the APTT Limited partner exemption effective date.

s.13

The regulation was drafted as part of the Budget process with a June 1 effective date. We have consulted with impacted stakeholders and informed them of the effective date.<sup>s.13</sup>

s.13

s.13; s.17

I updated the information that we (tax policy) would like to have collected based on Don's feedback.

I'll also flag that a program PIA will also need to be done for this measure. We will do the legislative PIA that is required with our OIC package.

If you could keep me updated on the process that would be appreciated.

Thanks and let me know if you have any questions or want to chat.

Shauna

Shauna Sundher  
A/Director, Housing  
Tax Policy Branch  
Ministry of Finance  
(778) 698-9051  
Email: [Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)

---

**From:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>  
**Sent:** January 22, 2020 9:51 AM  
**To:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Cc:** Sundher, Shauna FIN:EX <[Shauna.Sundher@gov.bc.ca](mailto:Shauna.Sundher@gov.bc.ca)>  
**Subject:** RE: ATT issue

Hi Jeff,

s.13

---

**From:** Henderson, Jeff FIN:EX <[Jeff.Henderson@gov.bc.ca](mailto:Jeff.Henderson@gov.bc.ca)>  
**Sent:** January 21, 2020 5:26 PM  
**To:** Hawkshaw, Steve FIN:EX <[Steve.Hawkshaw@gov.bc.ca](mailto:Steve.Hawkshaw@gov.bc.ca)>  
**Subject:** ATT issue

Hi Steve,

s.13 I have a question about the ATT drafting we're currently working on.

Thx,

**Jeff Henderson**  
Manager, Policy  
Property Taxation Branch  
(778) 698-2986

Page 281 of 300

Withheld pursuant to/removed as

s.12; s.13; s.14

## **Patriarche, Kerry FIN:EX**

---

**From:** Killam, Bailey FIN:EX  
**Sent:** March 5, 2020 9:16 AM  
**To:** Zheng, Xing FIN:EX; Lail, Hardave FIN:EX; Mac, Cecelia FIN:EX; Zhao, Lucy FIN:EX; Huang, Ying FIN:EX; Poirier, Joanne M FIN:EX; Izunwanne, Benson FIN:EX; Killam, Bailey FIN:EX; Blaj, George FIN:EX  
**Cc:** Pritchard, Lorna FIN:EX  
**Subject:** New Canadian Controlled Limited Partnership Exemption

Hi all,

Here is bit more information about when and where more details about the new ATT exemption can be expected. This information can be shared with the public if asked.

- The effective date will be public when the Order-in-Council (OIC) is deposited.
- The OIC with the effective date will be deposited into the BC Gazette.
- More details can be expected later this spring.

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

## **Patriarche, Kerry FIN:EX**

---

**From:** Taylor-Mitchell, Fraser <Fraser.Taylor-Mitchell@landsure.ca>  
**Sent:** March 6, 2020 1:31 PM  
**To:** Edroff, Michelle FIN:EX  
**Cc:** Pritchard, Lorna FIN:EX; Killam, Bailey FIN:EX  
**Subject:** RE: New question due to legislation change (High importance)

Thanks Michelle. And I realized I didn't finish the first bullet. So I have done that now.

**LandSure**



FRASER TAYLOR-MITCHELL | Business Analyst

**LandSure Systems Ltd.**

*a subsidiary of the Land Title and Survey Authority of British Columbia*

Suite #300, 1090 West Georgia Street, Vancouver, BC V6E 3V7

T: 604-630-9613 | C: 778-898-9506

[fraser.taylor-mitchell@landsure.ca](mailto:fraser.taylor-mitchell@landsure.ca) | [www.landsure.ca](http://www.landsure.ca)

This communication and all attachments are intended only for the addressee and are confidential.  
If you receive this communication in error, please delete it and notify me immediately. Thank you.

---

**From:** Edroff, Michelle FIN:EX  
**Sent:** March 6, 2020 12:43 PM  
**To:** Taylor-Mitchell, Fraser  
**Cc:** Pritchard, Lorna FIN:EX ; Killam, Bailey FIN:EX  
**Subject:** RE: New question due to legislation change (High importance)

Have confirmed with Bailey she is in agreement with all the bullet points below

---

**From:** Taylor-Mitchell, Fraser <[Fraser.Taylor-Mitchell@landsure.ca](mailto:Fraser.Taylor-Mitchell@landsure.ca)>  
**Sent:** March 6, 2020 12:36 PM  
**To:** Edroff, Michelle FIN:EX <[Michelle.Edroff@gov.bc.ca](mailto:Michelle.Edroff@gov.bc.ca)>  
**Cc:** Pritchard, Lorna FIN:EX <[Lorna.Pritchard@gov.bc.ca](mailto:Lorna.Pritchard@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Subject:** RE: New question due to legislation change (High importance)

Hi Michelle,

Here are my notes/questions from our call about this change. Let me know what I have here is correct and I can take this to Shelley.

### Notes

s.13; s.17



Thanks,

**LandSure**



FRASER TAYLOR-MITCHELL | Business Analyst

**LandSure Systems Ltd.**

*a subsidiary of the Land Title and Survey Authority of British Columbia*

Suite #300, 1090 West Georgia Street, Vancouver, BC V6E 3V7

T: 604-630-9613 | C: 778-898-9506

fraser.taylor-mitchell@landsure.ca | [www.landsure.ca](http://www.landsure.ca)

This communication and all attachments are intended only for the addressee and are confidential.  
If you receive this communication in error, please delete it and notify me immediately. Thank you.

---

**From:** Edroff, Michelle FIN:EX <[Michelle.Edroff@gov.bc.ca](mailto:Michelle.Edroff@gov.bc.ca)>

**Sent:** March 6, 2020 12:04 PM

**To:** Taylor-Mitchell, Fraser <[Fraser.Taylor-Mitchell@landsure.ca](mailto:Fraser.Taylor-Mitchell@landsure.ca)>

**Cc:** Pritchard, Lorna FIN:EX <[Lorna.Pritchard@gov.bc.ca](mailto:Lorna.Pritchard@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>

**Subject:** New question due to legislation change (High importance)

**Importance:** High

Good Morning Fraser:

As per our conversation yesterday with regards to the PTT Legislation change announced in Feb 2020. <sup>s.13; s.17</sup>  
s.13; s.17

s.13; s.17

**Background - Legislation change:**

As part of the Budget 2020 there is a new exemption to ATT for certain Canadian-controlled corporations.  
Updates to the webform are needed to accommodate the new exemption.

s.13; s.17

The placement of the question would be added under the current question on the transferee page as follows:

- Is the transferee a general partner holding the property on behalf of a limited partnership?
- **Are you claiming the Canadian-controlled limited partnership exemption?**
- Is the transferee a trustee?

Please provide a decision to us by Monday, March 9 by 4 pm.

Thank you

Michelle

*Michelle Edroff*  
*Property Transfer Tax Dept*  
*Ministry of Finance*  
*contact # 778 698 3769*  
*fax# 250-953-3094*  
e-mail: [michelle.edroff@gov.bc.ca](mailto:michelle.edroff@gov.bc.ca)  
[PTTENQ@gov.bc.ca](mailto:PTTENQ@gov.bc.ca)



Think about the environment before printing.

Warning: This email is intended only for the use of the individual or organization to whom it is addressed. It may contain information that is privileged or confidential. Any distribution, disclosure, copying, or other use by anyone else is strictly prohibited. If you have received this in error, please telephone or e-mail the sender immediately and delete the message.

We are concerned about protecting your privacy. Please be aware that sending personal information via e-mail can expose the information to unwanted parties. If you don't feel comfortable using e-mail to transfer your sensitive information, please contact us via phone or regular mail.

## **Patriarche, Kerry FIN:EX**

---

**From:** Killam, Bailey FIN:EX  
**Sent:** May 27, 2020 8:22 AM  
**To:** Emery, Steven B FIN:EX  
**Cc:** Pritchard, Lorna FIN:EX; Begin, Sarah FIN:EX; Hardy, Don FIN:EX  
**Subject:** FW: Budget Item PTB 4  
**Attachments:** APTT v3.3.docx  
  
**Importance:** High

Hi Steven,

Please can you approve this by emailing back to Sarah Begin by no later than the end of the day tomorrow?

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Begin, Sarah FIN:EX  
**Sent:** May 27, 2020 8:19 AM  
**To:** Killam, Bailey FIN:EX  
**Subject:** RE: Budget Item PTB 4

Hi Bailey,

Following up on this. I'll need to receive Steven's final approval by no later than end of day tomorrow (Thursday) in order to go live on Monday.

Thank you,

**Sarah Begin** | UX Design - Web Content Strategist  
Public Information, Revenue Division, Ministry of Finance p.778 698-8240

---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** May 20, 2020 8:15 AM  
**To:** Emery, Steven B FIN:EX <[Steven.Emery@gov.bc.ca](mailto:Steven.Emery@gov.bc.ca)>  
**Cc:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>; Begin, Sarah FIN:EX <[Sarah.Begin@gov.bc.ca](mailto:Sarah.Begin@gov.bc.ca)>  
**Subject:** FW: Budget Item PTB 4

Hi Steven,

Attached is the draft update of the website for the ATT exemption for Canadian controlled Corporations. One update will take place on June 1, 2020 and the web form reference update will take place when the webform goes live on June 14, 2020.

**Please can you provide final approval on the attached web draft? Thank you!**

“Final approval of the draft (by email) from your ED (because this was a budget item)”

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Begin, Sarah FIN:EX <[Sarah.Begin@gov.bc.ca](mailto:Sarah.Begin@gov.bc.ca)>  
**Sent:** May 20, 2020 8:07 AM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Cc:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: Budget Item PTB 4

Hi Bailey,

If the regulation is effective June 1, 2020, then we should update the web content for June 1, 2020 also. However, since the Web Return won't be live yet, we'll exclude the first bullet under "To claim the exemption" that references the Web Return. Then, once the Web Return is live, we can add that bullet of instruction.

See the attached copy of the draft where I've marked the bullet.

June 1<sup>st</sup> is a Monday and I'll schedule this update to go live first thing that morning. **Please provide final approval on the attached web draft.** I'll then run it past GCPE as well (since this was a budget item).

Thank you,

**Sarah Begin** | UX Design - Web Content Strategist  
Public Information, Revenue Division, Ministry of Finance p.778 698-8240

---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Sent:** May 19, 2020 9:34 AM  
**To:** Begin, Sarah FIN:EX <[Sarah.Begin@gov.bc.ca](mailto:Sarah.Begin@gov.bc.ca)>  
**Cc:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: Budget Item PTB 4

Hi Sarah,

I received confirmation that the PTT regulation will be updated June 1, 2020.

It is fine if the webpage is updated on June 1, 2020 to include how one would claim depending on how they are filing or else we can have two updates.

Thank you,

**Bailey Killam**

ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Killam, Bailey FIN:EX  
**Sent:** May 12, 2020 3:00 PM  
**To:** Begin, Sarah FIN:EX <[Sarah.Begin@gov.bc.ca](mailto:Sarah.Begin@gov.bc.ca)>  
**Cc:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: Budget Item PTB 4

Once we have confirmation of the exemption effective date we will be able to confirm the rest.

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Begin, Sarah FIN:EX <[Sarah.Begin@gov.bc.ca](mailto:Sarah.Begin@gov.bc.ca)>  
**Sent:** May 12, 2020 2:54 PM  
**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>  
**Cc:** Hardy, Don FIN:EX <[Don.Hardy@gov.bc.ca](mailto:Don.Hardy@gov.bc.ca)>  
**Subject:** RE: Budget Item PTB 4

Great. If you're happy with where the draft is at, this is what I need from you as next steps:

1. Confirmation of go-live date. If this is going to be a different date than the go-live of the Web Return, we should discuss further. For example, if this page goes live before the Web Return does, we'll need to adjust the wording under "To claim the exemption"
2. Final approval of the draft (by email) from your ED (because this was a budget item)

Thanks,

**Sarah Begin** | UX Design - Web Content Strategist  
Public Information, Revenue Division, Ministry of Finance p.778 698-8240

- **Additional Property Transfer Tax**
  - B.C. Areas
  - Refunds
- Pre-Sold Strata
- Exemptions
- File Your Taxes
- Pay Your Assessment
- Audits
- Appeals
- Forms
- Publications

## Additional Property Transfer Tax for Foreign Entities & Taxable Trustees

In addition to the property transfer tax, if you are a [foreign national](#), [foreign corporation](#) or taxable trustee, you must pay the additional property transfer tax on your proportionate share of a [residential property transfer](#) if the property is within [specified areas of B.C.](#)

Your proportionate share is the percentage of interest that you are registering on title with the Land Title Office. For example, if you are a foreign entity (foreign national or foreign corporation) acquiring a 70% interest in a property, you pay the additional property transfer tax on 70% acquired interest.

You or your legal professional must also file the [Additional Property Transfer Tax Return \(FIN 532\) \(PDF\)](#) with the Property Transfer Tax Return, even if you or the property transfer qualifies for an [exemption](#).

All additional property transfer tax returns will be reviewed and verified. Willful tax avoidance may be subject to [penalties](#).

### Tax Amount and Specified B.C. Areas

If the property transfer is registered on or before February 20, 2018 and is within the [Metro Vancouver Regional District](#), the tax amount is 15% of the fair market value of your proportionate share.

If the property transfer is registered on or after February 21, 2018 and is within the following areas, the tax amount is 20% of the fair market value of your proportionate share:

- [Capital Regional District](#)
- [Fraser Valley Regional District](#)
- [Metro Vancouver Regional District](#)
- [Regional District of Central Okanagan](#)
- [Regional District of Nanaimo](#)

The additional property transfer tax doesn’t apply to properties located on Tsawwassen First Nation lands.

### Transitional Rules

If the property is located in the Capital Regional District, Fraser Valley Regional District, Regional District of Central Okanagan or Nanaimo Regional District and the property transfer is registered on or after February 21, 2018, there are two instances where you don’t have to pay the additional property transfer tax:

1. You don’t have to pay the additional property transfer tax if the registration occurs before or on May 18, 2018 and the property transfer is subject to a written agreement dated on or before February 20, 2018. Otherwise you will have to pay the additional property transfer tax.

Note: If the written agreement is assigned to a foreign entity or taxable trustee on or after February 21, 2018, the additional property transfer tax must be paid.
2. You don’t have to pay the additional property transfer tax and your property can be registered at any time if:
  - The property transfer is subject to a court order dated on or before February 20, 2018
  - The property transfer is subject to an Order Nisi of Foreclosure dated on or before February 20, 2018
  - The property transfer is subject to a separation agreement which was signed on or before February 20, 2018
  - The property transfer is from the personal representative of a deceased’s estate to the beneficiary and the death of the deceased occurred on or before February 20, 2018
  - The property transfer is to a surviving joint tenant when the death of the deceased occurred on or before February 20, 2018

#### Refunds

If you paid the additional property transfer tax, you may be eligible for a [refund](#) in certain circumstances.

#### Audits

All property transfer transactions are subject to an audit.

Find out what you can expect if you are [audited](#).

#### Property Classification

B.C. Assessment uses a classification system to define the type and use of each property. [Find out more](#).

#### Contact Information

**Toll Free:**  
[1 888 355-2700](tel:18883552700)  
**Office:**  
[250 387-0555](tel:2503870555)  
**Email:**  
[ATTENQ@gov.bc.ca](mailto:ATTENQ@gov.bc.ca)

## Tax on Residential Portion of Property

The additional property transfer tax applies on only the residential portion of a property located in the specified areas of B.C. There are three types of properties where this may occur:

- Property classified as residential (class 1) by BC Assessment. You pay the additional tax based on the fair market value of the full property.
- Property classified as farm land by BC Assessment that includes a residential improvement, such as a building used as a farmer’s home. You pay the additional tax on the value of the residential improvement plus 0.5 hectares of land.
- Property classified as commercial by BC Assessment that includes a residential improvement (class 1), such as a condo in a building with commercial space. You pay the additional tax on the value of the residential improvement.

## Exemptions

There are two exemptions to the additional property transfer tax:

In some circumstances, you may be exempt from the additional property transfer tax. Learn more if you’re:

- exempt from property transfer tax
- a confirmed B.C. Provincial Nominee
- acquiring a property on behalf of a Canadian-controlled limited partnership

The additional property transfer tax **doesn’t apply** to registration of trusts that are mutual fund trusts, real estate investment trusts or specified investment flow-through trusts.

### Exempt from property transfer tax

Generally, if you are exempt from property transfer tax, you are also exempt from the additional property transfer tax.

The exemption doesn’t apply to the additional property transfer tax in the following situations:

- A transfer resulting from an amalgamation
- A transfer to a surviving joint tenant
- A transfer where the transferee is or becomes a trustee in relation to the property, even if the trust does not change

~~You may not have to pay the additional property transfer tax if you are a confirmed B.C. Provincial Nominee and meet certain criteria.~~

### B.C. Provincial Nominees

If you are a foreign national individual who receives confirmation under the B.C. Provincial Nominee Program, you do not pay the additional property transfer tax if you claim the exemption.

To qualify for this exemption:

- You must be a confirmed B.C. Provincial Nominee when the property transfer is registered with the Land Title Office
- The property must be used as your principal residence
- The property transfer must be made to an individual

You may claim this exemption only once. If you purchase another property, you must pay the additional property transfer tax. Qualifications for every exemption claimed are reviewed.

To claim the exemption, your legal professional must send a copy of your B.C. Provincial Nominee confirmation letter together with the Property Transfer Tax Return and the Additional Property Transfer Tax Return (FIN 532) (PDF).

If you were confirmed as a B.C. Provincial Nominee between August 2, 2016 and March 17, 2017, you may be eligible for a refund of the additional property transfer tax you paid.

Commented [BSF1]: Jump links to sections below

Commented [HJF2]: My only thought is I don’t like framing this as a “taxable trustee” exemption as it won’t apply to the vast majority of taxable trustees. .

I would say instead something like “Certain limited partnerships” or “specified limited partnerships”.

Formatted: Gov: H3

Note that a B.C. Provincial Nominee Candidate in the entrepreneurial immigration stream to permanent residency is not the same as a Confirmed BC Provincial Nominee. A nominee candidate has to pay the additional transfer tax.

### Canadian-controlled Limited Partnerships

If you’re a general partner who’s a Canadian citizen or permanent resident and you’re acquiring a property on behalf of a qualifying Canadian-controlled limited partnership, you may be exempt from paying the additional property transfer tax.

**Note:** For the purpose of this exemption, “general partner” and “limited partner” have the same meaning as in Part 3 of the Partnership Act.

To qualify for this exemption:

- Each general partner must be a Canadian citizen, a permanent resident of Canada or a corporation that’s not a foreign corporation
- Each general partner and each limited partner must be a resident of Canada for income tax purposes throughout the taxation year in which the transfer occurs
- The combined interest of all foreign limited partners in the limited partnership must account for less than half of the entitlement of all partners to share in the profits of the limited partnership

To claim the exemption:

- If you are filing using the Property Transfer Tax Web Return, select “Yes” to the question “Is the transferee claiming the Canadian-controlled limited partnership exemption?”
- If you are filing using the Property Transfer Tax PDF Return, send an email to [atteng@gov.bc.ca](mailto:atteng@gov.bc.ca) with the general partner’s name, PID, and the date the transaction was registered at the land title office

**Commented [HJF3]:** As above, I wouldn’t use this as the title as the exemption is not for taxable trustees, but exemption from being taxed as a taxable trustee.

**Commented [BSF4]:** Is this common knowledge? Is there a definition somewhere we can link to? It’s not in the glossary.

**Commented [DVF5R4]:** I don’t think we’ve used ‘general partner’ before in our content. Although it could be a common knowledge term, we should still define it either in the glossary or on this page.

**Commented [BSF6R4]:** Don, can you please provide a definition or an alternative solution?

**Commented [HDF7R4]:** Sarah, I would suggest using the definition of “general partner” as contained in the amendment:

*General partner has the same meaning as in Part 3 of the Partnership Act.*

I understand that this definition is still very broad. However, the concept of general partner is broad and difficult to narrow down to a few sentences. As well, this amendment is directed at a very specific group who would (I think) know what a general partner is, and, more importantly, whether or not they are a general partner.

**Commented [BSF8R4]:** In this case, I suggest instead of linking to a definition or the glossary, we instead add a “Note” at the bottom of this section to clarify both terms and link to Part 3 of the Partnership Act.

“Limited partnership” will still have a link to the glossary, which also links to sections of the Partnership Act.

**Commented [BSF9]:** Link to [http://www.bclaws.ca/civix/document/id/complete/statreg/96348\\_01#part3](http://www.bclaws.ca/civix/document/id/complete/statreg/96348_01#part3)

**Commented [HDF10]:** In addition to a definition for general partner, I would suggest adding the definition of “limited partner” contained in the amendment:

*Limited partner has the same meaning as in Part 3 of the Partnership Act.*

Same comments as above for “general partner”.

**Commented [BSF11R10]:** See comment above. Use the “Note” instead.

**Commented [BSF12]:** Link to Web Return. Confirm the name is right.

**Commented [BSF13]:** This bullet will not be included if the page goes live before the Web Return goes live. Once the Web Return is live, we’ll add this bullet to this page.

**Commented [BSF14]:** Link to Manual Return: <https://www2.gov.bc.ca/assets/gov/taxes/property-taxes/property-transfer-tax/forms-publications/fin-579-manual-property-transfer-tax-return.pdf>

### Page Details

Page Title:
Navigation Title:
Friendly URL Part:

### Metadata

Keywords:	
Description:	
Creator:	Ministry of Finance; Revenue Division
Subject Category:	



Subject:

## **Patriarche, Kerry FIN:EX**

---

**From:** Killam, Bailey FIN:EX  
**Sent:** June 1, 2020 8:53 AM  
**To:** FIN REV PTB PTT All Staff  
**Cc:** Henderson, Jeff FIN:EX; Hardy, Don FIN:EX; Emery, Steven B FIN:EX; Pritchard, Lorna FIN:EX  
**Subject:** ATT Exemption for Canadian controlled limited partnerships - June 1, 2020

Good morning,

The exemption from ATT for qualifying Canadian-controlled limited partnerships is now effective and the PTT website has been updated.

Here is the link: <https://www2.gov.bc.ca/gov/content/taxes/property-taxes/property-transfer-tax/additional-property-transfer-tax>

You may need to clear your cache to see the changes. You may be able to reload the page using Ctrl+F5. I am using a laptop, so for me I had to click on the link, once the webpage was open, I had to press Function (Fn) and F5 at the same time.

Please take the time to familiarize yourselves with the website information.

To claim the exemption using the PTT PDF Return: Send an email to [attenq@gov.bc.ca](mailto:attenq@gov.bc.ca) with the general partner's name, PID, and the date the transaction was registered at the land title office.

Once the PTT Webform is live there will be a question asking, "Is the transferee claiming the Canadian-controlled limited partnership exemption?" The website will be updated again to reflect this filing option.

If you receive any questions beyond the information on the PTT website, please ask them email [attenq@gov.bc.ca](mailto:attenq@gov.bc.ca).

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

---

**From:** Killam, Bailey FIN:EX  
**Sent:** May 20, 2020 2:31 PM  
**To:** FIN REV PTB PTT All Staff  
**Cc:** Henderson, Jeff FIN:EX ; Hardy, Don FIN:EX ; Emery, Steven B FIN:EX ; Pritchard, Lorna FIN:EX  
**Subject:** ATT Exemption for Canadian controlled limited partnerships - June 1, 2020

Hi everyone,

As part of the BC Budget 2020, a new exemption from ATT for certain limited partnerships was announced.

The specifics have now been approved and you can see the details here:  
[http://www.bclaws.ca/civix/document/id/oic/oic\\_cur/0252\\_2020](http://www.bclaws.ca/civix/document/id/oic/oic_cur/0252_2020)

The exemption will be available for transactions registered on or after **June 1, 2020**.

The PTT website will be updated on June 1, 2020 and I will send out an email that morning.

If you receive any questions regarding the new exemption, between now and when the PTT website has been updated, you can ask them to email [attenq@gov.bc.ca](mailto:attenq@gov.bc.ca) or you can transfer the call to the ATT phone queue.

Please let me know if there are any questions.

Thank you,

**Bailey Killam**  
ATT Manager  
Property Taxation Branch  
Ministry of Finance  
Phone: 778-698-9523

## **Patriarche, Kerry FIN:EX**

---

**From:** Trinidad, Donner FIN:EX  
**Sent:** June 12, 2020 2:22 PM  
**To:** Roberts, Kacy FIN:EX; Huang, Ying FIN:EX; Edroff, Michelle FIN:EX  
**Cc:** Chu, Kevin FIN:EX; Dalie, Dalia I FIN:EX; Pritchard, Lorna FIN:EX; Lambrick, Rick D FIN:EX; Killam, Bailey FIN:EX; Williams, Jackson FIN:EX; Killam, Bailey FIN:EX  
**Subject:** RE: SQR 23557 - ATT Limited Partnership Exemption

Hi Kacy,  
That sounds like a good plan. That is true<sup>s.17</sup>

s.17

Thanks Kacy.

Hi Ying and Michelle,  
Would a week be enough time to do all the regression testing?

I am almost done with my unit testing for all the new discoveries needed for the web submissions. Since they will not be in Production, it should not impact the scheduling priorities for all existing discoveries.

Is there about something that I have not responded to you yet, like any known issues that have not been fixed?  
Thanks for the thorough testing Ying and Michelle.

**Donner Trinidad** - Audit and Discovery Team  
Fast Canadian Enterprises, Ltd.  
p: 778.698.5177

---

**From:** Roberts, Kacy FIN:EX  
**Sent:** June 12, 2020 2:03 PM  
**To:** Trinidad, Donner FIN:EX ; Huang, Ying FIN:EX  
**Cc:** Chu, Kevin FIN:EX ; Dalie, Dalia I FIN:EX ; Pritchard, Lorna FIN:EX ; Lambrick, Rick D FIN:EX ; Killam, Bailey FIN:EX ; Williams, Jackson FIN:EX ; Killam, Bailey FIN:EX  
**Subject:** RE: SQR 23557 - ATT Limited Partnership Exemption

Hi Donner,

Thanks for confirming my understanding.

If that is the case,<sup>s.17</sup>

s.17

s.17 I think its probably unlikely but it could happen?

Does this help at all in allowing additional time for regression testing with respect to the web form?

Thanks,

Kacy

---

**From:** Trinidad, Donner FIN:EX <[Donner.Trinidad@gov.bc.ca](mailto:Donner.Trinidad@gov.bc.ca)>

**Sent:** June 12, 2020 9:23 AM

**To:** Roberts, Kacy FIN:EX <[Kacy.Roberts@gov.bc.ca](mailto:Kacy.Roberts@gov.bc.ca)>; Huang, Ying FIN:EX <[Ying.Huang@gov.bc.ca](mailto:Ying.Huang@gov.bc.ca)>

**Cc:** Chu, Kevin FIN:EX <[Kevin.Chu@gov.bc.ca](mailto:Kevin.Chu@gov.bc.ca)>; Dalie, Dalia I FIN:EX <[Dalia.Dalie@gov.bc.ca](mailto:Dalia.Dalie@gov.bc.ca)>; Pritchard, Lorna FIN:EX <[Lorna.Pritchard@gov.bc.ca](mailto:Lorna.Pritchard@gov.bc.ca)>; Lambrick, Rick D FIN:EX <[Rick.Lambrick@gov.bc.ca](mailto:Rick.Lambrick@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Williams, Jackson FIN:EX <[Jackson.Williams@gov.bc.ca](mailto:Jackson.Williams@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>

**Subject:** RE: SQR 23557 - ATT Limited Partnership Exemption

Good morning Kacy.

I missed the part about the legislation change not being retroactive. s.17

s.17  
s.17

Good point.

**Donner Trinidad** - Audit and Discovery Team  
Fast Canadian Enterprises, Ltd.  
p: 778.698.5177

---

**From:** Roberts, Kacy FIN:EX <[Kacy.Roberts@gov.bc.ca](mailto:Kacy.Roberts@gov.bc.ca)>

**Sent:** June 12, 2020 9:13 AM

**To:** Trinidad, Donner FIN:EX <[Donner.Trinidad@gov.bc.ca](mailto:Donner.Trinidad@gov.bc.ca)>; Huang, Ying FIN:EX <[Ying.Huang@gov.bc.ca](mailto:Ying.Huang@gov.bc.ca)>

**Cc:** Chu, Kevin FIN:EX <[Kevin.Chu@gov.bc.ca](mailto:Kevin.Chu@gov.bc.ca)>; Dalie, Dalia I FIN:EX <[Dalia.Dalie@gov.bc.ca](mailto:Dalia.Dalie@gov.bc.ca)>; Pritchard, Lorna FIN:EX <[Lorna.Pritchard@gov.bc.ca](mailto:Lorna.Pritchard@gov.bc.ca)>; Lambrick, Rick D FIN:EX <[Rick.Lambrick@gov.bc.ca](mailto:Rick.Lambrick@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Williams, Jackson FIN:EX <[Jackson.Williams@gov.bc.ca](mailto:Jackson.Williams@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>

**Subject:** RE: SQR 23557 - ATT Limited Partnership Exemption

Morning,

Please see my comments below.

There could be a small window of time/ holding off on migrating the changes to BCP for the audit case however they need to be in place for late June assuming my understanding of PTT discoveries is accurate.

Regards,

Kacy

---

**From:** Trinidad, Donner FIN:EX <[Donner.Trinidad@gov.bc.ca](mailto:Donner.Trinidad@gov.bc.ca)>

**Sent:** June 11, 2020 4:11 PM

**To:** Roberts, Kacy FIN:EX <[Kacy.Roberts@gov.bc.ca](mailto:Kacy.Roberts@gov.bc.ca)>; Huang, Ying FIN:EX <[Ying.Huang@gov.bc.ca](mailto:Ying.Huang@gov.bc.ca)>

**Cc:** Chu, Kevin FIN:EX <[Kevin.Chu@gov.bc.ca](mailto:Kevin.Chu@gov.bc.ca)>; Dalie, Dalia I FIN:EX <[Dalia.Dalie@gov.bc.ca](mailto:Dalia.Dalie@gov.bc.ca)>; Pritchard, Lorna FIN:EX <[Lorna.Pritchard@gov.bc.ca](mailto:Lorna.Pritchard@gov.bc.ca)>; Lambrick, Rick D FIN:EX <[Rick.Lambrick@gov.bc.ca](mailto:Rick.Lambrick@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>; Williams, Jackson FIN:EX <[Jackson.Williams@gov.bc.ca](mailto:Jackson.Williams@gov.bc.ca)>

**Subject:** RE: SQR 23557 - ATT Limited Partnership Exemption

Hi Kacy and Ying,

s.13; s.17

SQR 23557: PTB - PTT - New ATT Exemption - Limited Partnership Exemption, Discovery has already been migrated to BCP.

s.13; s.17

Please let me know what you think.

Thanks!

P.S.

I am assuming that there is not an issue creating a new SQR.

The current open SQR was raised with the assumption that there will be a June 14 release.

**Donner Trinidad** - Audit and Discovery Team  
Fast Canadian Enterprises, Ltd.  
p: 778.698.5177

---

**From:** Roberts, Kacy FIN:EX <[Kacy.Roberts@gov.bc.ca](mailto:Kacy.Roberts@gov.bc.ca)>

**Sent:** June 11, 2020 3:03 PM

**To:** Huang, Ying FIN:EX <[Ying.Huang@gov.bc.ca](mailto:Ying.Huang@gov.bc.ca)>; Trinidad, Donner FIN:EX <[Donner.Trinidad@gov.bc.ca](mailto:Donner.Trinidad@gov.bc.ca)>

**Cc:** Chu, Kevin FIN:EX <[Kevin.Chu@gov.bc.ca](mailto:Kevin.Chu@gov.bc.ca)>; Dalie, Dalia I FIN:EX <[Dalia.Dalie@gov.bc.ca](mailto:Dalia.Dalie@gov.bc.ca)>; Pritchard, Lorna FIN:EX <[Lorna.Pritchard@gov.bc.ca](mailto:Lorna.Pritchard@gov.bc.ca)>; Lambrick, Rick D FIN:EX <[Rick.Lambrick@gov.bc.ca](mailto:Rick.Lambrick@gov.bc.ca)>; Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>

**Subject:** RE: SQR 23557 - ATT Limited Partnership Exemption

SQR 23557: PTB - PTT - New ATT Exemption - Limited Partnership Exemption was submitted in February of 2020.

The initial preferred by date was May 22, 2020 as these changes were to take affect June 1, 2020 announced as part of the budget in February 2020. The preferred by date was changed to June 14<sup>th</sup> to accommodate other development. This cannot be pushed back any further. It should already be in place.

Per the SQR log I noted by concern on May 20, 2020 in pushing this date back dependant on the web form development (SQR 23854) as the going trend has been that it continues to get pushed back. SQR 23557 should not rely on SQR 23854 being migrated which I also noted at that time.

These changes need to be in place for June 14<sup>th</sup>.

Regards,

Kacy

---

**From:** Huang, Ying FIN:EX <[Ying.Huang@gov.bc.ca](mailto:Ying.Huang@gov.bc.ca)>

**Sent:** June 11, 2020 2:44 PM

**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>

**Cc:** Roberts, Kacy FIN:EX <[Kacy.Roberts@gov.bc.ca](mailto:Kacy.Roberts@gov.bc.ca)>; Trinidad, Donner FIN:EX <[Donner.Trinidad@gov.bc.ca](mailto:Donner.Trinidad@gov.bc.ca)>; Chu, Kevin FIN:EX <[Kevin.Chu@gov.bc.ca](mailto:Kevin.Chu@gov.bc.ca)>; Dalie, Dalia I FIN:EX <[Dalia.Dalie@gov.bc.ca](mailto:Dalia.Dalie@gov.bc.ca)>; Pritchard, Lorna FIN:EX <[Lorna.Pritchard@gov.bc.ca](mailto:Lorna.Pritchard@gov.bc.ca)>

**Subject:** RE: SQR 23557 - ATT Limited Partnership Exemption

Both SQRs made changes to the PTT audit case. My understanding is that we have to migrate those changes all at once.

*Ying Huang CPA, CGA*

Senior Tax Auditor

Property Taxation Branch

Ministry of Finance

Ph: (778)698-9688 Fax: (250)953-3094

---

**From:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>

**Sent:** June 11, 2020 2:38 PM

**To:** Huang, Ying FIN:EX <[Ying.Huang@gov.bc.ca](mailto:Ying.Huang@gov.bc.ca)>

**Cc:** Roberts, Kacy FIN:EX <[Kacy.Roberts@gov.bc.ca](mailto:Kacy.Roberts@gov.bc.ca)>; Trinidad, Donner FIN:EX <[Donner.Trinidad@gov.bc.ca](mailto:Donner.Trinidad@gov.bc.ca)>; Chu, Kevin FIN:EX <[Kevin.Chu@gov.bc.ca](mailto:Kevin.Chu@gov.bc.ca)>; Dalie, Dalia I FIN:EX <[Dalia.Dalie@gov.bc.ca](mailto:Dalia.Dalie@gov.bc.ca)>; Pritchard, Lorna FIN:EX <[Lorna.Pritchard@gov.bc.ca](mailto:Lorna.Pritchard@gov.bc.ca)>

**Subject:** RE: SQR 23557 - ATT Limited Partnership Exemption

The legislation change is independent of the Web Form. What part of SQR 23557: Email (PTB - PTT - New ATT Exemption - Limited Partnership Exemption) is dependent on the PTT Web From going live?

Given that we don't know when the PTT Web Form is going to go live we will need to complete the requirements (that can be completed) for SQR 23557 as soon as possible.

Thank you,

**Bailey Killam**

ATT Manager

Property Taxation Branch

Ministry of Finance

Phone: 778-698-9523

---

**From:** Huang, Ying FIN:EX <[Ying.Huang@gov.bc.ca](mailto:Ying.Huang@gov.bc.ca)>

**Sent:** June 11, 2020 2:11 PM

**To:** Killam, Bailey FIN:EX <[Bailey.Killam@gov.bc.ca](mailto:Bailey.Killam@gov.bc.ca)>

**Cc:** Roberts, Kacy FIN:EX <[Kacy.Roberts@gov.bc.ca](mailto:Kacy.Roberts@gov.bc.ca)>; Trinidad, Donner FIN:EX <[Donner.Trinidad@gov.bc.ca](mailto:Donner.Trinidad@gov.bc.ca)>; Chu, Kevin FIN:EX <[Kevin.Chu@gov.bc.ca](mailto:Kevin.Chu@gov.bc.ca)>; Dalie, Dalia I FIN:EX <[Dalia.Dalie@gov.bc.ca](mailto:Dalia.Dalie@gov.bc.ca)>

**Subject:** SQR 23557 - ATT Limited Partnership Exemption

Hi Bailey,

As you are aware, there is a delay in PTT Web Form release at LTSA. As such, we are planning to hold the migration of the web form change SQR till the launch of PTT Web Form. However, the SQR of ATT Limited Partnership Exemption won't be able to migrate if we decide to hold the migration of web form change.

Could you please advise if you have any concern with delaying the migration to the PTT Web Form launch date? Thanks.

*Ying Huang* CPA, CGA

Senior Tax Auditor

Property Taxation Branch

Ministry of Finance

Ph: (778)698-9688 Fax: (250)953-3094



## **Patriarche, Kerry FIN:EX**

---

**From:** Pritchard, Lorna FIN:EX  
**Sent:** July 15, 2020 5:30 PM  
**To:** Huang, Ying FIN:EX  
**Subject:** RE: Question from training yesterday - Web filing of the PTT Exemption/ATT Override

Thanks Ying! Makes good sense to me 😊

---

**From:** Huang, Ying FIN:EX  
**Sent:** July 15, 2020 5:18 PM  
**To:** Assenza, Lucas FIN:EX ; Lail, Hardave FIN:EX ; Mac, Cecelia FIN:EX ; Izunwanne, Benson FIN:EX ; Poirier, Joanne M FIN:EX ; Blaj, George FIN:EX ; Zhao, Lucy FIN:EX ; Zheng, Xing FIN:EX ; Mowatt, Beth FIN:EX ; Opoku, Kalitta FIN:EX ; Sullivan, Susan FIN:EX ; Roberts, Kacy FIN:EX ; Robertson, Barb FIN:EX  
**Cc:** Killam, Bailey FIN:EX ; Edroff, Michelle FIN:EX ; Saunders, Davide FIN:EX ; Pritchard, Lorna FIN:EX  
**Subject:** Question from training yesterday - Web filing of the PTT Exemption/ATT Override

Hello everyone,

I understand that you may have a question about how the PTT Exemption Override and ATT Override work from the web form training yesterday. I hope this email may help to answer your question.

s.13; s.17

Thank you for your question and please let me know if you have any further question regarding to the above.

*Ying Huang* CPA, CGA  
Senior Tax Auditor  
Property Taxation Branch  
Ministry of Finance  
Ph: (778)698-9688 Fax: (250)953-3094