

IF OTHER PROPERTY TAKEN IN TRADE, INDICATE LEGAL DESCRIPTION AND ADDRESS:

G. PROPERTY TRANSFER TAX CALCULATION FOR EXEMPTION CODES 1 - 21

FAIR MARKET VALUE OF TAXABLE TRANSFER: \$ _____
EXEMPTION CODE: _____
TAXABLE AMOUNT: \$ _____
TAX EXEMPTION AMOUNT: \$ _____
FAIR MARKET VALUE EXEMPTION AMOUNT: \$ _____

1% ON FIRST \$200,000 FAIR MARKET VALUE: \$ _____
2% ON FAIR MARKET VALUE EXCEEDING \$200,000 BUT NOT EXCEEDING \$2,000,000: \$ _____
3% ON FAIR MARKET VALUE EXCEEDING \$2,000,000: \$ _____
PROPERTY TRANSFER TAX PAYABLE: \$ _____

H. PROPERTY TRANSFER TAX CALCULATION FOR EXEMPTION CODE 22

1 FAIR MARKET VALUE OF TAXABLE TRANSFER: \$ _____ A
2 1% ON FIRST \$200,000 FAIR MARKET VALUE, 2% ON FAIR MARKET VALUE EXCEEDING \$200,000 BUT NOT EXCEEDING \$2,000,000, AND 3% ON REMAINDER OF FAIR MARKET VALUE: \$ _____ B
3 IF THE FAIR MARKET VALUE OF THE ENTIRE PROPERTY IS GREATER THAN THE QUALIFYING VALUE ("QV") BUT LESS THAN THE QV + \$50,000, EXEMPTION AMOUNT IS:
(LINE B) \$ _____ x ((QV + 50,000 - LINE A) / 50,000) = \$ _____ C
4 PERCENTAGE INTEREST IN PROPERTY BEING ACQUIRED BY QUALIFYING INDIVIDUALS: % _____ D
5 PROPORTIONAL EXEMPTION FROM PROPERTY TRANSFER TAX (LINE D x LINE B) OR (LINE D x LINE C): \$ _____ E
6 **PROPERTY TRANSFER TAX PAYABLE** (USE ONE OF THE FOLLOWING CALCULATIONS, AS APPLICABLE) (LINE B - LINE E) OR (LINE B - LINE C): \$ _____

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

REAL PROPERTY (LAND AND IMPROVEMENTS ONLY): \$ _____
MACHINERY, FURNITURE AND EQUIPMENT: \$ _____
GOODWILL AND OTHER TANGIBLES: \$ _____
OTHER (DESCRIBE): _____ \$ _____
GROSS PURCHASE PRICE: \$ _____

J. ADDITIONAL INFORMATION FOR EXEMPTIONS

1 IF CLAIMING EXEMPTION CODE 01 OR 03:
A DESCRIBE THE RELATIONSHIP BETWEEN TRANSFEROR AND TRANSFEREE: _____
B IF TRANSFEROR AND TRANSFEREE ARE COMMON LAW PARTNERS, HAVE THEY COHABITATED FOR AT LEAST 1 YEAR? _____
C WHO RESIDES ON THE PROPERTY BEING TRANSFERRED? _____
D LENGTH OF TIME IMMEDIATELY BEFORE THE TRANSFER THAT THE PROPERTY WAS OCCUPIED BY THAT INDIVIDUAL: _____
YEARS: _____ MONTHS: _____
2 IF CLAIMING EXEMPTION CODE 01, 03 OR 22:
ON THE REGISTRATION DATE, IS THE TRANSFEREE A CANADIAN CITIZEN OR PERMANENT RESIDENT?
TRANSFEREE 1: YES NO IF YES, ATTACH PROOF _____
TRANSFEREE 2: YES NO IF YES, ATTACH PROOF _____

- 3 IF CLAIMING EXEMPTION CODES 01, 02, 03 OR 22:
IS THE PROPERTY LARGER THAN 0.5 HECTARES?
 YES NO INDICATE SIZE: _____ HECTARES
- 4 IF CLAIMING EXEMPTION CODE 02:
WHO RESIDED ON THE PROPERTY IMMEDIATELY PRIOR TO THE DEATH OF THE DECEASED? _____
DESCRIBE THE RELATIONSHIP BETWEEN THE DECEASED AND THE TRANSFEREE _____
- 5 IF CLAIMING EXEMPTION CODE 21, HAS A TAXABLE TRANSFER BEEN MADE RESPECTING THIS INTEREST IN LAND IN THE PREVIOUS SIX MONTHS?
IF YES, INDICATE TERM OF THAT LEASE: _____ YES _____ NO _____ TERM _____ YEARS
- 6 IF CLAIMING EXEMPTION CODE 22:
DOES THE PROPERTY HAVE MORE THAN ONE RESIDENTIAL IMPROVEMENT?
 YES NO

K. ADDITIONAL REQUIREMENTS

- If claiming exemption code 04, attach a copy of the signed Separation Agreement or Court Order.
- If claiming exemption code 06, attach a copy of the Death Certificate.
- If claiming exemption code 07, provide calculation of proportionate shares of fair market value before and after the subdivision.
- If claiming exemption code 08, attach evidence of reversion, escheat or forfeiture.
- If claiming exemption code 09, 10 or 11, attach a declaration from the Trustee in Bankruptcy.
- If claiming exemption code 12, attach evidence of capacity as executor or administrator, including a copy of the Death Certificate.
- If claiming exemption code 17, attach a declaration from the transferor and the transferee.
- If claiming exemption code 19, attach a declaration that the property will be used for an educational purpose.
- If claiming exemption code 20, attach a declaration that the property will be used for a hospital or health care related purpose.
- If claiming exemption code 22, attach a declaration that the property will be used by the transferee as his or her principal residence.

L. CERTIFICATION

I CERTIFY THAT THE INFORMATION GIVEN IN THIS RETURN IS COMPLETE AND CORRECT IN ALL RESPECTS.

PURCHASER 1 - SIGNATURE	TELEPHONE NUMBER	DATE SIGNED
X		

PRINT NAME

PURCHASER 2 - SIGNATURE	TELEPHONE NUMBER	DATE SIGNED
X		

PRINT NAME

CORPORATE TRANSFEREE

I CERTIFY THAT THE INFORMATION GIVEN IN THIS RETURN IS COMPLETE AND CORRECT, AND THAT I AM AN AUTHORIZED SIGNATORY FOR THE TRANSFEREE

SIGNATURE	TELEPHONE NUMBER	DATE SIGNED
X		

PRINT NAME AND TITLE

SIGNATURE	TELEPHONE NUMBER	DATE SIGNED
X		

PRINT NAME AND TITLE

CONSENT: By signing this Form and applying for this exemption, I consent that the information provided on this form may be verified by the Tseil-Waututh Nation as required to ensure that I qualify for this exemption, in accordance with the *Tseil-Waututh Nation Property Transfer Tax Law, 2019*.

EXEMPTION CODES

- 01 A taxable transfer from a transferor who is not a trustee to a transferee who is a related individual, if the interest in land transferred has been the principal residence of either the transferor or the transferee for a continuous period of at least six (6) months immediately before the registration date, pursuant to paragraph 12(2)(a) of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2019*.
- 02 A taxable transfer from a trustee of a deceased's estate or of a trust established under a deceased's will and who is registered in that capacity in the registry, to a transferee, if
 - a) the transferee is a beneficiary of the estate or trust,
 - b) the transferee beneficiary was a related individual of the deceased at the time of the deceased's death, and
 - c) immediately before the deceased's death, the interest in land to be transferred was the deceased's principal residence, or had been the transferee's principal residence for a continuous period of at least six (6) months, pursuant to paragraph 12(2)(b) of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2019*.
- 03 A taxable transfer from a trustee of a trust that is settled during the lifetime of the settlor and who is registered in that capacity in the registry, if
 - a) the transferee is a beneficiary of the trust,
 - b) the transferee beneficiary is a related individual of the settlor of the trust, and
 - c) the interest in land transferred was the principal residence of either the settlor or the transferee for a continuous period of at least six (6) months immediately before the date of transfer or of the transferee beneficiary for that period, pursuant to paragraph 12(2)(c) of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2019*.
- 04 A taxable transfer from a transferor to a transferee who is a spouse or former spouse of the transferor and the transfer is made pursuant to a written separation agreement, a court order or other legally binding order or agreement under the *Tsleil-Waututh Nation Matrimonial Real Property Law* or under an applicable provincial or federal enactment respecting the division of matrimonial or family property, pursuant to paragraph 12(2)(d) of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2019*.
- 05 A taxable transfer to change a joint tenancy to a tenancy in common, if
 - a) the persons holding the interest in land are the same before and after the transfer, and
 - b) each person holding a share of the interest in land after the transfer has an interest equal to that held by the other holders, pursuant to paragraph 12(2)(e) of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2019*.
- 06 A taxable transfer by operation of law to the survivor of a joint tenancy consequent on the death of a joint tenant holder of the interest in land, pursuant to section 12(2)(f) of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2019*.
- 07 A taxable transfer in relation to the subdivision of a parcel into smaller parcels, where
 - a) the transferee of one or more of the resulting subdivided parcels was one of the registered holders of the original parcel immediately before its subdivision, and
 - b) the transferee's proportionate share of the fair market value of those smaller parcels, calculated using the fair market values as they were immediately after the subdivision, does not exceed the transferee's proportionate share of the fair market value of the original parcel, calculated using the fair market value as it was immediately before the subdivision, pursuant to paragraph 12(2)(g) of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2019*.
- 08 A taxable transfer by which an interest in land reverts, escheats or is forfeited to the Tsleil-Waututh Nation or the federal or provincial Crown, or by which an interest in land that has reverted, escheated or been forfeited to the Tsleil-Waututh Nation or the Crown is returned to its previous holder, pursuant to paragraph 12(2)(h) of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2019*.
- 09 A taxable transfer to the trustee in bankruptcy of an interest in land forming part of the estate of a bankrupt, pursuant to section 12(2)(i) of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2019*.
- 10 A taxable transfer from the trustee in bankruptcy to the bankrupt of an interest in land forming part of the estate of the bankrupt, if no consideration for the transfer is paid by or on behalf of the bankrupt transferee and a declaration to that effect is made by the transferee and the transferor on the application for the exemption, pursuant to paragraph 12(2)(j) of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2019*.
- 11 A taxable transfer from the trustee in bankruptcy to the spouse or former spouse of the bankrupt of an interest in land forming part of the estate of the bankrupt, if
 - a) the interest in land transferred was the principal residence of the bankrupt immediately before the date of the bankruptcy, and
 - b) no consideration for the transfer is paid by or on behalf of the transferee and a declaration to that effect is made by the transferee and the transferor on the application for the exemption, pursuant to paragraph 12(2)(k) of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2019*.
- 12 A taxable transfer to a person in his or her capacity as personal representative, if the interest in land transferred is part of the deceased's estate, pursuant to paragraph 12(2)(l) of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2019*.
- 13 A taxable transfer of a life estate in a lease, if the transferee of that life estate transferred the lease in the same interest in land to the transferor of the life estate in a concurrent transaction, pursuant to section 12(2)(m) of the *Tsleil-Waututh Nation*

Property Transfer Tax Law, 2019.

- 14 A taxable transfer to a mortgagee, if the mortgagee was the immediately preceding holder of the interest in land that was subject to the mortgage, pursuant to paragraph 12(2)(n) of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2019*.
- 15 A taxable transfer to the provincial public guardian and trustee or the Minister of Indian Affairs and Northern Development, if
 - a) the interest in land transferred is to be held in trust by the public guardian and trustee or the Minister of Indian Affairs and Northern Development, as the case may be, for the sole benefit of a minor,
 - b) the minor is a related individual of the transferor or the person whose estate is the transferor, and
 - c) the interest in land transferred was the principal residence of the minor, the transferor, or the person whose estate is the transferor,pursuant to paragraph 12(2)(o) of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2019*.
- 16 A taxable transfer from the provincial public guardian and trustee or the Minister of Indian Affairs and Northern Development, if
 - a) the interest in land transferred was held in trust by the public guardian and trustee or the Minister of Indian Affairs and Northern Development, as the case may be, for the sole benefit of a minor, and
 - b) the transferee is the beneficiary,pursuant to paragraph 12(2)(p) of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2019*.
- 17 A taxable transfer from a transferor to a transferee, each of whom is registered in the registry as a trustee of the interest in land, if
 - a) the change in trustee is for reasons that do not relate, directly or indirectly, to a change in beneficiaries or in a class of beneficiaries or to a change in the terms of the trust, and
 - b) the transferor and the transferee make a declaration to that effect on the application for the exemption,pursuant to paragraph 12(2)(q) of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2019*.
- 18 A taxable transfer for the purpose of transferring an interest in land
 - a) that was transferred in error, or
 - b) in respect of which an error was made in the description or survey relating to the registration of the interest in land,pursuant to paragraph 12(2)(r) of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2019*.
- 19 A taxable transfer to a not-for-profit educational institution, including a public school, university, technical institute or public college, if the interest in land being transferred will be used for an educational purpose, pursuant to paragraph 12(2)(s) of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2019*.
- 20 A taxable transfer to a not-for-profit hospital or health institution, if the interest in land being transferred will be used for hospital or health care related purposes pursuant to paragraph 12(2)(t) of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2019*.
- 21 A taxable transfer of a lease with a term of thirty (30) years or less remaining as of the registration date, other than a lease modification agreement, except such exemption does not apply where:
 - a) two (2) or more taxable transfers are made in respect of the same interest in land;
 - b) the applications for registration of the taxable transfers are made at the registry within six (6) months of each other;
 - c) each of the taxable transfers provides a term during which a person is given a right to occupy the interest in land under a lease; and
 - d) the terms referred to in paragraph (c) exceed thirty (30) years in total,pursuant to paragraph 12(2)(u) of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2019*.
- 22 A new housing exemption for the transfer of a newly built home to be occupied as the transferee's principal residence, pursuant to sections 20 and 21 of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2019*.