



# Land Owner Transparency Registry Requirements & Tips for Filing

June 4, 2026

# Presenters

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# Land Acknowledgement

We would like to begin by acknowledging that we are attending this meeting on the ancestral, traditional territories of the Xwsepsum, Lkwungen, and QayQayt People.



# Disclaimers & Limitations

All material content and discussions:

- do not constitute legal advice nor a substitute for the law,
- are in accordance with the prevailing legislation as at June 4, 2026, and are subject to any subsequent changes to the legislation, the Government of BC's interpretation and/or subsequent court decisions.

**To confirm the application of the legislation to your particular facts and circumstances, please consult the legislation.**

# Terms & Acronyms

- **LOTA** – *Land Owner Transparency Act*
- **LOTR** – Land Owner Transparency Registry
- **TD** – Transparency Declaration
- **TR** – Transparency Report



The image shows a Zoom meeting interface. At the top, the toolbar includes icons for Q&A (circled in red with an arrow), People, Notes, Camera, Mic, and Leave. The main content area displays a slide with the LTSA logo and the title "Land Owner Transparency Registry Requirements & Tips for Filing". The slide also includes the date "June 4, 2026" and the tagline "Innovation | Integrity | Trust". The right-hand panel shows the Q&A chat area with a "Write a comment" input field highlighted by a red arrow.

# Agenda

## I. LOTA Filing Requirements

- When are LOTA filings mandatory?
- Applications to register an interest in land
- Land title applications and exclusions from LOTA filings

## II. Tips for Filing Transparency Reports

- Who is named as the reporting body in a transparency report
- Who is named as an interest holder in a transparency report
- Section 13 of LOTA (general rules for filing and completing transparency reports)
- Section 22 of LOTA (identification of incapacity)

## III. Resources

# LOTA Filing Requirements

# When are LOTA filings mandatory?

EVENT	WHO?	WHAT?	WHEN?	LOTA
1. Application to register an interest in land	a. All transferees b. Reporting Body	a. Transparency Declaration b. Transparency Declaration & Transparency Report	Together with an application to register an interest in land	a. s. 10 b. s. 10 & 12
2. Revesting of a property by the Surveyor of Taxes	a. Surveyor of Taxes b. Reporting Body	a. Transparency Declaration b. Stand-alone Transparency Report	a. Together with an application to revest property b. Within 2 months after receiving notification from the Surveyor of Taxes	a. s. 10.1 b. s. 15.1
3. Pre-existing owner of an interest in land is a Reporting Body	Reporting Body	Stand-alone Transparency Report	By November 30, 2022	s. 15(1)
4. Interest in land held by a pre-existing owner that is a reporting body transfers to a new owner	Reporting Body	None required	Before November 30, 2022	s. 15(2)
5. Pre-existing owner that is a Reporting Body that has not yet filed a Transparency Report, ceases to be a Reporting Body	Reporting Body	None required	Before November 30, 2022	s. 15(3)
6. Registered owner becomes a Reporting Body	Reporting Body	Stand-alone Transparency Report	Within 2 months of becoming a Reporting Body	s. 15(4-5)
7. Change of Interest Holders	Reporting Body	New updated Transparency Report	Within 2 months of becoming aware of the change	s. 16
8. Need to complete or correct information in a previous filing	a. Transferee b. Reporting Body	a. New updated Transparency Declaration b. New updated Transparency Report	Any time	a. s. 10.2 b. s. 17
9. Registered owner ceases to be a Reporting Body	Registered owner that was formerly a Reporting Body	Notice to Administrator	Within 2 months of ceasing to be a Reporting Body	s. 17.1

+ Create New Record

Create New Record ×

I want to prepare a LOTR filing for:

- An application to register an interest in land (regardless if client needs a transparency report)
- Transparency Report for a change of interest holders; OR to correct a previous transparency report
- New Transparency Report
- Correction to a previously filed transparency declaration (and if the transferee is a reporting body, its transparency reports)

**Transparency Declaration** (and if necessary, accompanying Transparency Reports are generated from within it to create a **joint filing**)

Create New Record ×

I want to prepare a LOTR filing for:

- An application to register an interest in land (regardless if client needs a transparency report)
- Transparency Report for a change of interest holders; OR to correct a previous transparency report
- New Transparency Report
- Correction to a previously filed transparency declaration (and if the transferee is a reporting body, its transparency reports)

**Stand-alone Transparency Report**

# Application to register an interest in land

EVENT	WHO?	WHAT?	WHEN?	LOTA
1. Application to register an interest in land	a. All transferees b. Reporting Body	a. Transparency Declaration b. Transparency Declaration & Transparency Report	Together with an application to register an interest in land	a. s. 10 b. s. 10 & 12

## “Interest in land” as per s. 1 of LOTA

1. Estate in Fee Simple (Ownership)

2. Life Estate

3. Right to Occupy under Lease  
(term > 10 years)

4. Right to Occupy or Require Transfer under Agreement for Sale

5. Prescribed Right (by regulation)

# Land title applications and exclusions from LOTA filings

- Refer to the **Detailed Listing Of Fees For Common Land Title Transactions** in **Volume 1 of the LTPM** for a list of form types & natures of interest to confirm whether a transparency declaration is required with your land title application.
- For example, the land title **Form 17** and land title **Form C** are used for many different natures of interest, not all of which require a transparency declaration.

# Land title applications and exclusions from LOTA filings

Form Type	Nature of Interest	Fee Item	Property Transfer Tax Form Required	Land Owner Transparency Register (LOTR) Filing Required
Form C Charge	OPTION TO PURCHASE	Fee Item 2(1)(a)	N	N
Form C Charge	RIGHT TO PURCHASE	Fee Item 2(1)(a)	Y	Y
Form B	MORTGAGE	Fee Item 2(1)(a)	N	N

## LTPM Volume 1 – Detailed Listing Of Fees For Common Land Title Transactions

# Land title applications and exclusions from LOTA filings

- If your land title application to register an interest in land, is **not** an interest in land defined under LOTA, you can select the exclusion type **“Not an interest in land as defined in LOTA”**.

Transparency Declaration ID# ?

[Go to LOTR Filing >](#)

Select an exclusion type ▾

Excluded from LOTA ?

Select an exclusion type

Land excluded under s. 6 of LOTA

**Not an interest in land as defined in LOTA**

Government of BC exempt under s. 21.2 of LOTA Regulation

First Nation exempt under s. 21.22 of LOTA Regulation

# Land title applications and exclusions from LOTA filings

Select an exclusion type

Land excluded under s. 6 of LOTA

Not an interest in land as defined in LOTA

Government of BC exempt under s. 21.2 of LOTA Regulation

First Nation exempt under s. 21.22 of LOTA Regulation

## First Nations exempt from filing transparency declarations and transparency reports

**21.22** A First Nation, as defined in section 365.1 of the *Land Title Act*, is exempt from the requirement to file transparency declarations and transparency reports.

[en. B.C. Reg. 104/2024.]

## s. 21.22 of LOTA Regulation

## Lands excluded under s. 6 of LOTA

- Treaty lands
- Recognized self-governing First Nations lands (Nisga'a, shíshálh, Maa-nulth, Tla'amin, Tsawwassen)
- Reserve lands
- Prescribed lands

# Land title applications and exclusions from LOTA filings

- **Change of name** applications do not require transparency declarations (you can select the exclusion **“Not an interest in land as defined in LOTA”**).
- However, if the registered owner is a reporting body, **s. 17 of LOTA** gives discretion to the reporting body to file a **new transparency report** at any time to complete or correct information (the reporting body name) contained in a previously filed transparency report.
- A new transparency report can be filed as soon as the change of name or change of name by amalgamation has been **registered** in the land title register.

# Land title applications and exclusions from LOTA filings

**Schedule 1 of LOTA** lists exclusions from the definition of “**relevant corporation**” while **Schedule 2 of LOTA** lists exclusions from the definition of “**relevant trust**”.

- If you are filing a land title application and it is not otherwise excluded, but an exclusion under **Schedule 1** or **2** applies, then a transparency declaration is still required with the land title application, but the transferee is an excluded reporting body under LOTA and is **not** required to file an accompanying transparency report.

# Tips for Filing Transparency Reports

# Who is named as the reporting body in a transparency report

The transferee/registered owner has an obligation to file a transparency report under LOTA, if they are a reporting body.

- ✓ In a transparency report that's filed with a transparency declaration (**joint filing**), the reporting body name must match the transferee's name.
- ✓ In a **stand-alone transparency report**, the reporting body name must match the name of the registered owner of the interest(s) in land **as it appears in the land title register**.
- ✓ Each reporting body must file its own transparency report e.g. where two trustees are registered on title, each trustee must file its own and separate transparency report.

**Scenario 1:** Paul and Joanne are the registered fee simple owners on title. They have just transferred the beneficial ownership of the interest in land to their children and have become trustees of a relevant trust (a non-discretionary trust). Currently, they have two children, Noel and Liam.

- As per **s. 15(4-5) of LOTA**, Paul and Joanne each have 2 months to file a stand-alone transparency report naming Noel and Liam as interest holders.
- If Paul and Joanne have additional children in the future who are also beneficiaries of the trust, a new transparency report would be required pursuant to **s. 16 of LOTA** within 2 months of the change in interest holders in which they would need to add the new children as interest holders.

## Section 13 of LOTA

### General Rules for Filing and Completing Transparency Reports

REPORTING BODY	MUST FILE TR AS	LOTA
1. Trustee of a relevant trust whether or not a trust instrument is filed	Trustee of a relevant trust	s. 13(1)
2. Trustee of a relevant trust is also a relevant corporation and the trustee holds the interest in land in trust	Trustee of a relevant trust	s. 13(2)
3. Partner of a relevant partnership is also a relevant corporation and the interest in land is partnership property	Partner of a relevant partnership	s. 13(3)
4. All partners in the relevant partnership referred to in subsection (3) are relevant corporations and the interest in land is registered in the name of all the relevant corporations	Relevant corporation (Each partner must file a TR)	s. 13(4)
5. Partner of a relevant partnership is also a trustee of a relevant trust and the interest in land is partnership property	Partner of a relevant partnership	s. 13(4.1)
6. All partners of a relevant partnership are individuals and the interest in land is registered in the name of all those individuals	TR not required	s. 13(5)
7. Trustee of a relevant trust and the interest in land is or will be registered in the name of all the beneficial owners	TR not required	s. 13(6)

# Who is named as an interest holder in a transparency report

Interest holders in a transparency report will always be individuals.

“Interest holder” as defined in **s. 1 of LOTA**:

(a) in relation to an interest in land registered or to be registered in the name of a **trustee of a relevant trust**, a **beneficial owner**

(b) in relation to a **relevant corporation**, a **corporate interest holder**

(c) in relation to an interest in land registered or to be registered in the name of a **partner of a relevant partnership**, a **partnership interest holder**

# Who is named as an interest holder in a transparency report

- For the meaning of “**beneficial owner**” refer to **s. 2 of LOTA**.
- For the meaning of “**corporate interest holder**” refer to **s. 3 of LOTA**.
- For meaning of “**partnership interest holder**” refer to **s. 4 of LOTA**.

**Scenario 2:** John and George are the registered owners in fee simple on title. They have just transferred the beneficial ownership of the land to **Corporation A** and become trustees of a relevant trust. Ann and Nancy are corporate interest holders of **Corporation A**.

- As per **s. 15(4-5) of LOTA**, John and George have 2 months to each file standalone transparency reports as a **trustee of a relevant trust**.
- Accordingly, you would refer to the meaning of "**beneficial owner**" in **s. 2 of LOTA** to determine which individuals must be listed as interest holders.

- **“Beneficial owner”** as defined in **s. 2 of LOTA:**

### Meaning of "beneficial owner"

2 Subject to the exemptions, if any, in the regulations, an individual is a beneficial owner in respect of an interest in land registered or to be registered in the name of a trustee of a relevant trust if any of the following apply:

(a) the individual has, in respect of the interest in land, a beneficial interest, other than an interest that is contingent on the death of another individual;

(b) the individual has the power to revoke the relevant trust and receive the interest in land;

(c) the individual is a corporate interest holder in respect of a relevant corporation and the relevant corporation has

(i) a beneficial interest in respect of the interest in land, or

(ii) the power to revoke the relevant trust and receive the interest in land;

(d) the individual has a prescribed interest, right or ability in relation to the interest in land, or a prescribed criterion or circumstance applies to the individual.

- **John and George** are the reporting bodies.
- **Corporation A** has a beneficial interest in the land and is a relevant corporation.
- **Ann and Nancy** are corporate interest holders of **Corporation A**.

**Scenario 2 (continued):** John and George are the registered owners in fee simple on title. They have just transferred the beneficial ownership of the land to **Corporation A** and become trustees of a relevant trust. **Ann** and **Nancy** are corporate interest holders of **Corporation A**.

- **Ann** and **Nancy** meet the definition of "**corporate interest holder**" in relation to **Corporation A**, and **Corporation A** has a beneficial interest in the land.
- Therefore, as per **s. 2(c) of LOTA**, **Ann** and **Nancy** would be listed as interest holders in each of the transparency reports for **John** and **George**.
- Unless **Corporation A** is a settlor of the relevant trust, it would **not** be named in the transparency reports.

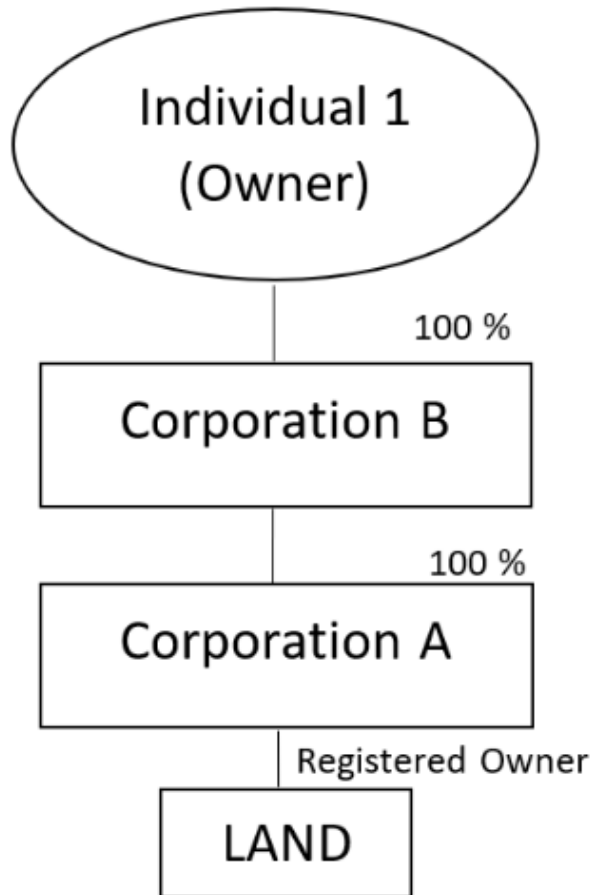
**Scenario 3:** Corporation X is filing a land title application to acquire an interest in land, and the “beneficial owner” will be Company Y. Corporation X is both a legal owner and holds a partial interest in trust for Company Y. Brady and Tom are “beneficial owners” of Corporation X. Aaron and Hank are “corporate interest holders” of Company Y which is a “beneficial owner” of Corporation X.

- **Corporation X** must file a transparency declaration and an accompanying transparency report. As per **s. 13(2) of LOTA** it must file it as a trustee of a relevant trust (and **not** as a relevant corporation).
- As per **s. 2 of LOTA** **Brady, Tom, Aaron and Hank** must all be listed as interest holders in the transparency report for **Corporation X**.
- Unless **Company Y** is a settlor of the relevant trust, it would **not** be named in the transparency report.

# Who is named as an interest holder in the transparency report

- In respect of **relevant corporations**, situations in which there is a “relevant intermediary” between the relevant corporation and the interest holder(s), rules for **“indirect control”** apply in accordance with LOTA Regulations. You must find out who controls that intermediate entity or person by following the chain of control to the individuals who are interest holders.
- Refer to the **Land Owner Transparency Regulation** for guidance on **“indirect control”**.
- The **Government of BC’s website** also has guidance and examples on **“indirect control”**.

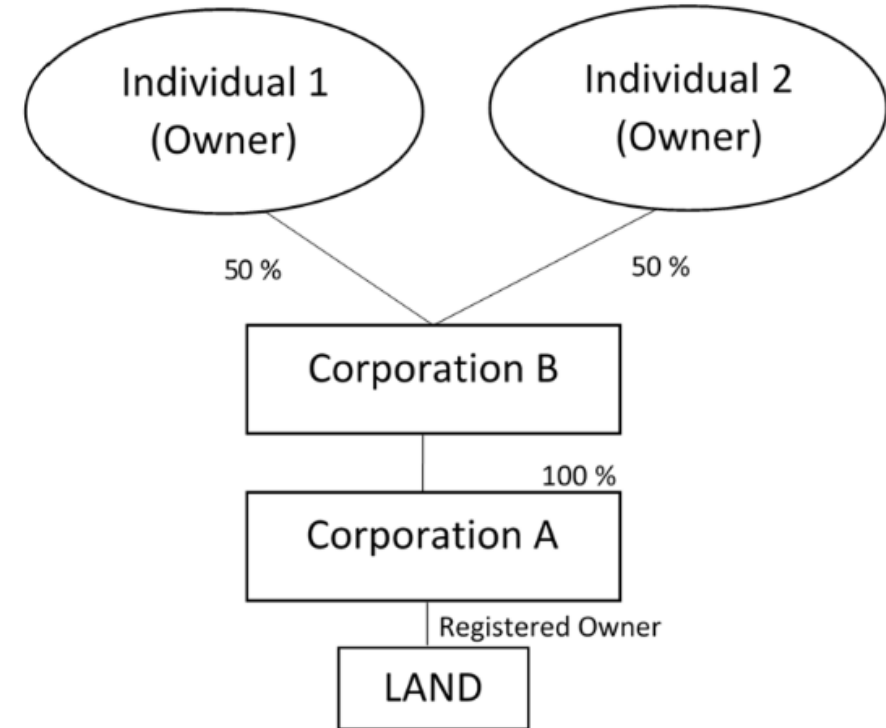
### Example 1 - Control of intermediate corporation



In the diagram above, Corporation A owns a parcel of land. Corporation B owns 100% of the shares of Corporation A so, as a result Corporation A is required to find the natural person that controls Corporation B. As the sole shareholder of Corporation B, Individual 1 has indirect control over Company A and must be listed as a corporate interest holder on Corporation A's transparency report.

### Example 2 - No control of intermediate company

If no one owns more than 50% of Corporation B's shares and no one can otherwise appoint a majority of Corporation B's directors, then no one controls Corporation B. If no one controls Corporation B, then no one indirectly controls the shares of Corporation A. Nobody is listed as an interest holder on Corporation A's transparency report. However, the reporting body must include a statement on the transparency report indicating that there are no individuals who are interest holders.



In the diagram above, because neither of the two owners has the ability to elect, appoint or remove a majority of the directors on their own (they do not hold more than 50% of the shares and do not have any special right to appoint directors) and they are not acting in concert, they do not control Corporation B. As a result, Individual 1 and Individual 2 do not have indirect control of Corporation A. Nobody via Company B is listed as an interest holder of Corporation A's land.

Note: Remember, once the test of control fails, it is no longer possible to have indirect control.



# Identification of incapacity

**S. 22 of LOTA** states:

- If, at any time, a reporting body becomes aware that an individual who is an interest holder or settlor may be incapable of managing the individual's financial affairs, the reporting body must take reasonable steps to determine whether, in respect of that individual, a determination of incapacity has been made by a court, health authority designate or prescribed person.

Has a determination of incapacity been made in respect of this individual? 

Yes

No

Under s. 22 of LOTA, if a reporting body becomes aware that an individual who is an interest holder or settlor may be incapable of managing their financial affairs, the reporting body must take steps to determine if the individual has been officially determined to be incapacitated. See s. 22 of LOTA for specific requirements.

# Resources

# Resources

## *Land Owner Transparency Act*

- [www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/19023](http://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/19023)

## **Land Owner Transparency Regulation**

- [www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/250\\_2020](http://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/250_2020)

## **Government of BC**

- For information on **Filing Exclusions, Interpretation, Indirect Control**, and more.
- [www.gov.bc.ca/landownertransparency](http://www.gov.bc.ca/landownertransparency)



## Professionals

### Land Title Practice

- About land title practice
- Director of Land Titles
- Directions
- E-filing user guides and publications
- Land title forms
- Land title practice bulletins and notes
- Quality verification program
- COVID-19 resources

### Surveyor General

- Submissions to Surveyor General
- Circular letters
- Directions to land surveyors
- Surveyor General resources
- Integrated survey area program
- Survey plan datasets
- Surveyor General practice bulletins
- Surveyor General forms
- History of the Surveyor General
- Alberta-BC Boundary Commission

### LOTR Resources

- Filing requirements
- Transparency Declarations
- Ongoing requirements for Reporting Bodies
- Exclusions from LOTR
- Application to omit (s.40), correct or change (s.42) information
- Legislation and enforcement
- Common questions

### Learning Centre

- About accessing records
- Webinar resources**
- Common errors leading to defect
- Interpreting roads
- Upcoming events
- About Web Filing
- [Access LTPM ↗](#)
- [LTSA account help ↗](#)



# Welcome to LTSA Help

The Land Title and Survey Authority of British Columbia's (LTSA) Electronic Services enable accurate, reliable and timely land title and survey registration.

## LTSA Enterprise Help

An LTSA Enterprise (multi-user) account provides access to the full suite of the LTSA's online search, filing and other services.

## LTSA Explorer Help

LTSA Explorer is a single-user account ideal for customers who periodically order titles, documents or plans each year and prefer to pay by credit card but do not require access to order historical titles.

## ParcelMap BC

ParcelMap BC is British Columbia's first and only electronic map of all active titled parcels and surveyed provincial Crown land parcels in BC.

## Land Owner Transparency Registry (LOTR)

The Land Owner Transparency Registry (LOTR) is the first-of-its-kind in Canada: a registry of information about individuals who are deemed to have an indirect interest in land, housed in a searchable, public database.



# Resources

## Land Owner Transparency Registry

- [itsa.ca/professionals/lotr](https://itsa.ca/professionals/lotr)
- [help.itsa.ca/lotr](https://help.itsa.ca/lotr)
- [itsa.ca/professionals/access-to-records/webinar-resources](https://itsa.ca/professionals/access-to-records/webinar-resources)

## Land Title Practice Manual

- [ltpm.itsa.ca/land-owner-transparency-act-sbc-2019-c-23](https://ltpm.itsa.ca/land-owner-transparency-act-sbc-2019-c-23)
- [ltpm.itsa.ca/detailed-listing-fees-common-land-title-transactions](https://ltpm.itsa.ca/detailed-listing-fees-common-land-title-transactions)

## Contact Us

- **LOTR Services:** [LOTR@itsa.ca](mailto:LOTR@itsa.ca)
- **LTSA Customer Service Centre:** 1-877-577-5872 or 604-630-9630 – Option 2



**Thank you**