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Disclosure of Details About Purchasers of Real Property in Québec

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The Québec government plans to require disclosure of the country of residence, citizenship and other information about purchasers of real property in Québec.

On February 13, 2019 the draft *Regulation respecting the form for presenting an application for registration of a transfer of an immovable* (Regulation) was published in Québec's *Official Gazette*.

The Regulation provides that the form for presenting an application to register a transfer of an immovable in the Québec land register must mention the following for each vendor and purchaser taking part in the transaction:

- For a natural person:
 - the person's citizenship;
 - if applicable, the person's status of permanent resident in Canada; and
 - the intention of the purchaser, the purchaser's spouse or a member of the purchaser's family or of the family of the purchaser's spouse (children, parents, brothers and sisters, grandparents, grandchildren and great-grandchildren) to occupy a dwelling in the immovable as a principal residence.
- For a legal person:
 - the name of the state, province or territory in which it was incorporated; and
 - whether the legal person is resident in Canada within the meaning of the *Income Tax Act* (Canada).
- For a trust or partnership:
 - the name of the state, province or territory where the contract establishing the trust or forming the partnership was entered into;
 - for a general partnership, whether at least half of the members are foreign nationals;
 - for a limited partnership, whether a general partner is a foreign national; and
 - for a trust, whether the trust is resident in Canada within the meaning of the *Income Tax Act* (Canada).

The following are "foreign nationals" within the meaning of the Regulation:

- in the case of a natural person, a person who is neither a Canadian citizen nor a permanent resident in Canada;
- in the case of a legal person, one that was not constituted in Canada and is not resident in Canada within the meaning of the *Income Tax Act* (Canada).

Any person wishing to comment on the draft Regulation must submit written comments to the Québec Minister of Finance within 45 days.

The Regulation is expected to come into force on October 1, 2020.

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