

BC Clean Buildings Tax Credit

Strata owners may be able to claim a personal income tax credit of 5% of eligible costs of strata corporation retrofit projects that increase energy efficiency and meet specified targets.

Eligibility

Building Size

Residential stratas. Each building of 4 or more dwelling units is eligible.

Project Window

Enter into project agreement after February 22, 2022 and pay costs before April 1, 2025.

Qualifying Retrofits*

Common property including: lighting, hot water / space heating, cooling, air handling, pumps, elevators, insulation & building envelope.

Targets

Reduce energy use **and** meet or exceed target* energy use intensity (EUI).

Qualified person is an architect, engineer, or NRC certified EnerGuide Energy Advisor*. Certification of EUI is an eligible expense.

Consumption data is the net energy of a building (total amount of electricity and fuel used by the strata corporation and individual strata lots in a 12-month period). If aggregate data isn't available from the supplier, council may wish to ask each owner and tenant to provide copies of utility bills. This would require 100% participation of owners and tenants.

Steps

1

Energy Use Intensity (EUI)

Hire a qualified person to calculate current EUI based on consumption data and [calculate the target EUI*](#).

2

Complete Retrofit

Finish project by March 31, 2026. Portion of expenses **paid by March 31, 2025** are eligible.

3

12 Months After Completion

Use data to calculate EUI for a year ending within the 12 months **before** the retrofit began, and EUI for a 12-month period beginning **after** the retrofit is completed (ending on or before March 31, 2027).

4

Application - Part 1*

The qualified person submits building information, certification that the retrofit has reduced the EUI, etc.

5

Ministry Certification

If all criteria are met, the Ministry of Finance issues a **confirmation number** (needed for part 2).

6

Owner Information

All taxpayers (owners) wishing to claim the tax credit provide their **legal name** & last 4 digits of their **Social Insurance Number** (SIN) to council or manager.

7

Application - Part 2*

By March 31, 2027, council or manager files 1 application on behalf of all taxpayers incl confirmation number, names, SINs, strata CRA business number, costs, and each owner's percentage based on unit entitlement. Ministry may ask for supporting documents.

8

Owner Certificate Number

The Ministry of Finance sends letters for the strata to distribute to each taxpayer listed in the application. Each letter contains a unique certificate number, information and the amount of the credit to claim on their personal income tax return.

9

CRA (Revenue Canada)

The BC Ministry of Finance certifies that the retrofit is eligible. The costs may be audited by CRA.

***Visit the [Clean Buildings Tax Credit website](#) for details.**