



Dispute Resolution Services

Residential Tenancy Branch
Office of Housing and Construction Standards
Ministry of Housing and Social Development

Decision

Dispute Codes: O FF

Introduction

This hearing dealt with an application by the tenant for an order that the landlord provide the tenant with receipts for her rent payments for April through December 2008.

The landlord submitted documentary evidence that was not disclosed to the tenant prior to the hearing, and I therefore did not admit or consider the landlord's documentary evidence in my decision on this matter.

Issue(s) to be Decided

Should the landlord be ordered to provide rent receipts?

Background and Evidence

The landlord issued a rent receipt to the tenant for the months of June through December 2008. The receipt was made out to the tenant's father's company name. The testimony of the landlord was that the tenant specifically requested the rent receipt be put in her father's company's name. The landlord read from an email she received from the tenant on December 17, 2008, where the tenant wrote as follows: "I asked to speak with you because my dad needs my rent receipts for my year end. His accountant is asking for them." The landlord gave testimony that the tenant did not pay rent for April or May 2008. The landlord's position was that she had fulfilled the requirement to provide a rent receipt, and she should not have to re-issue receipts.

The tenant's response was that she did pay rent for April and May, and that her father

could not use the rent receipts so the tenant wanted the receipt re-issued so she could claim her Northern Living Allowance tax benefit.

Analysis

Section 26(2) of the Residential Tenancy Act requires that landlords provide tenants with receipts for rent paid in cash. The Act does not specify that the receipts must be issued in the tenant's name. In considering the testimony of the tenant and the landlord, I find that the tenant likely did wish to have the receipts issued in her father's company's name so that the company might utilize them for business purposes, but when the receipts could not be used for the original intended purpose the tenant wished to have new receipts for her personal income tax deduction.

I find that the landlord did comply with the requirement to provide receipts for rent paid in cash, and I therefore decline to order that the landlord re-issue receipts in a different name. As for April and May 2008, the tenant did not provide adequate evidence to establish that she did in fact pay rent for those months.

Conclusion

The tenant's application is dismissed. As the application was not successful, the tenant is not entitled to recovery of her filing fee for the cost of the application.

Dated May 27, 2009.