

1950

## c 198 Land Transfer Tax Act

Ontario

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### Bibliographic Citation

*Land Transfer Tax Act*, RSO 1950, c 198

### Repository Citation

Ontario (1950) "c 198 Land Transfer Tax Act," *Ontario: Revised Statutes*: Vol. 1950: Iss. 2, Article 77.

Available at: <http://digitalcommons.osgoode.yorku.ca/rso/vol1950/iss2/77>

## CHAPTER 198

## The Land Transfer Tax Act

**1.**—(1) Notwithstanding anything to the contrary in *The Registry Act*, a tax of one-fifth of one per cent upon the amount of the purchase price shall be paid by the party registering same upon every transfer, conveyance, deed, instrument or writing whereby any land, tenements or other realty sold is granted, assigned, transferred or otherwise conveyed to or vested in the purchaser or purchasers, or in any other person or persons by his, her or their direction. R.S.O. 1937, c. 31, s. 1.

Tax on transfers of land.

Rev. Stat., c. 336.

(2) Where any such instrument or instruments may be registered or entered in more than one registry office or land titles office or in a registry and land titles office, the tax imposed hereby shall be payable once only in respect of any one transfer or conveyance, and shall be payable upon the delivery to the registrar or lodging in the land titles office the first instrument registered or lodged in such transaction. R.S.O. 1937, c. 31, s. 3.

Tax to be payable on one registration.

(3) No tax shall be payable under this Act by the Crown or by any foreign state. 1949, c. 49, s. 1.

Exception.

**2.** The tax shall be collected by the registrar or master of titles, as the case may be, before he registers the transfer, conveyance, deed or other instrument, and a registrar or master of titles not paid by salary shall be entitled to retain to his own use two per cent of the moneys collected by him under subsection 1 of section 1. R.S.O. 1937, c. 31, s. 2.

Collection of tax by registrar or master of titles.

**3.** The registrar and master shall within the first week of each month send to the Treasurer of Ontario a statement of the amount collected during the previous month in respect of said tax and shall pay over the amount thereof, less the percentage provided for in section 2, to the Treasurer of Ontario for the uses of Ontario. R.S.O. 1937, c. 31, s. 4.

Monthly returns by registrar and master.

**4.**—(1) There shall be filed with the registrar or master an affidavit setting out the true consideration for the sale or transfer and the full and true amount in cash and the value of any property or security included in the consideration, and the amount or value of any lien or encumbrance subject to which the sale or transfer was made.

Affidavit.

By whom to be made.

(2) The affidavit may be made by the purchaser or vendor or by any person acting for them under a power of attorney, or by an agent accredited in writing by the purchaser or vendor, or by the solicitor for either of them, or by some other person approved by the Treasurer of Ontario.

What to contain.

(3) The affidavit shall state that the person making it has personal knowledge of the facts stated in the affidavit, and there shall be filed therewith the power of attorney or the accredited agent's authority referred to in subsection 2. R.S.O. 1937, c. 31, s. 5 (1-3).

Reference to Controller of Revenue.

(4) If the registrar or master is not satisfied that the affidavit sets out the true consideration for the sale or transfer, he may refuse to register the instrument to which the affidavit relates until the Controller of Revenue has signified over his signature that he is satisfied that the consideration stated in the affidavit is the true consideration. 1950, c. 35, s. 1.

When vendor liable for tax.

(5) Where the affidavit is made by the vendor or any person acting as attorney, agent or solicitor for the vendor, the vendor shall be personally liable to the Treasurer of Ontario jointly and severally with the purchaser for the amount of the tax payable under this Act.

Right of vendor to recover.

(6) Where the vendor is compelled to pay the tax payable under this Act or any part thereof, he shall have the right to recover any amount of such payment from the purchaser in an action in any court of competent jurisdiction. R.S.O. 1937, c. 31, s. 5 (4, 5).

Regulations.

5. The Lieutenant-Governor in Council may make regulations prescribing the form of affidavit referred to in section 4, and generally for the better carrying out of the provisions of this Act. R.S.O. 1937, c. 31, s. 6.

Where instrument covers lands in two or more divisions.

Rev. Stat., cc. 197, 336.

6. Where the lands covered by the transfer, conveyance or deed are partly in one registry division and partly in another or parts of the land are registered under *The Land Titles Act* and parts are subject to *The Registry Act*, the registrar or master receiving the tax shall retain the percentage mentioned in section 2, and shall pay over to the registrar or master in whose office any conveyance or transfer is subsequently registered or entered, such proportion of the percentage as may be agreed upon between them, and in case of disagreement the amount to be paid shall be determined by the Inspector of Legal Offices. R.S.O. 1937, c. 31, s. 7.

7. Where the right of the registrar or master to require the payment of the tax or any portion thereof under this Act is disputed by the person registering or lodging the transfer or conveyance, the tax may be paid under protest and the registrar or master shall give a receipt in writing signed by him for the amount paid, and shall state that the same has been received, and shall thereupon refer the matter to the decision of the Treasurer of Ontario or such official as the Treasurer may appoint, who may order the refund of the tax or any portion thereof to the person who paid it. R.S.O. 1937, c. 31, s. 8.

8. Any person authorized for a like purpose under *The Land Titles Act* or under *The Registry Act* may administer an oath for any of the purposes of this Act. R.S.O. 1937, c. 31, s. 10.

Payment  
of tax  
under  
protest.

Administra-  
tion of oaths.  
Rev. Stat.,  
cc. 197, 336.

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