

1927

c 31 Land Transfer Tax Act

Ontario

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CHAPTER 31.

The Land Transfer Tax Act.

Tax on transfers of land.

Rev. Stat. c. 155.

1. Notwithstanding anything to the contrary in *The Registry Act* a tax of one-fifth of one per centum 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 shall be 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. 1921, c. 13, s. 2; 1922, e. 15, s. 2.

Collection of tax by registrar or master of titles.

2. Such tax shall be collected by the registrar or master of titles, as the case may be, before he registers such transfer, conveyance, deed or other instrument, and any registrar or master of titles not paid by salary shall be entitled to retain to his own use two per centum of the moneys collected by him under section 1 hereof. 1921, e. 13, s. 3.

Tax to be payable only on one registration.

3. Provided that 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. 1921, e. 13, s. 4.

Monthly returns by registrar and master.

4. 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 hereof, to the Treasurer of Ontario for the uses of Ontario. 1920, e. 13, s. 5.

Affidavit.

5.—(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 such consideration, and the amount or value of any lien or incumbrance subject to which such sale or transfer was made. 1922, c. 15, s. 3, *part*.

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. 1922, e. 15, s. 3, *part*; 1923, e. 4, s. 2.

(3) The affidavit shall state that the person making the same 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 of this section. What to contain.

(4) 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. When vendor liable for tax.

(5) 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. 1922, c. 15, s. 3, *part*. Right of vendor to recover.

6. The Lieutenant-Governor in Council may make regulations prescribing the form of affidavit referred to in section 5, and generally for the better carrying out of the provisions of this Act. 1922, c. 15, s. 4. Regulations.

7. Where the lands covered by such 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 Registry Offices. 1921, c. 13, s. 7. Where instrument covers lands in two or more divisions. Rev. Stat. cc. 158, 155.

8. 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, 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 the same. 1921, c. 13, s. 8. Payment of tax under protest.

9. This Act shall not apply to any transfer where the agreement for sale is registered before the 1st day of June, 1921. 1921, c. 13, s. 9. Where agreement registered before June 1, 1921.

10. 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. 1924, c. 12, s. 2. Administration of oaths. Rev. Stat. cc. 158, 155.