



Ontario

Ministry of  
Consumer and  
Commercial  
Relations

Property  
Rights  
Division

Legal  
and  
Survey  
Standards  
Branch

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TO:  
ALL LAND REGISTRARS

ESTATE TAX ACT (CANADA)  
INCOME TAX ACT (CANADA)

ESTATE TAX CONSENTS  
NO LONGER REQUIRED

By virtue of section 2 of Part II of the Income Tax Act, 19-20-21 Eliz. II, Statutes of Canada, 1970-71-72, c. 63, the Estate Tax Act, R.S.C. 1970, c. E-9, does not apply in the case of the death of any person whose death occurred after 1971. Obviously, because the Estate Tax Act has not been repealed, it remains applicable in the case of deaths occurring before 1972, at least in some provinces.

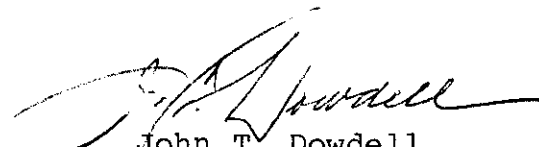
Subsection (1) of section 47 of the Estate Tax Act, R.S.C. 1970, c. E-9, imposes a lien for unpaid taxes on property passing on death. The consent of the Minister of National Revenue under section 51 of the Act is deemed by subsection (2) of section 47 of the Act to discharge any such lien. But, more important to persons domiciled in Ontario, the lien provision in subsection (1) of section 47 is made inapplicable by subsection (3) of section 47 in a province designated by the Estate Tax Regulations to be a province that has agreed with the Government of Canada to require persons dealing with property passing on death to obtain consents under section 51 of the Act.

As evidenced by section 12B of the Estate Tax Regulations, as remade by SOR/69-548, Canada Gazette Part II, Vol. 103, No. 21, November 12, 1969 and never revoked, the Province of Ontario did enter into such an agreement effective the 1st day of January, 1970. The Legislature of Ontario implemented the agreement by enacting section 11 of the Statutes of Ontario 1968-69, c. 57, which added section 133a to The Land Titles Act, R.S.O. 1960, c. 204, and by repealing and re-enacting section 58a of The Registry Act, R.S.O. 1960, c. 348 (as enacted by section 24 of The Registry Amendment Act, 1966) by section 10 of the Statutes of Ontario 1968-69, c. 109. The said sections were carried forward into The Land Titles Act, R.S.O. 1970, c. 234, and The Registry Act, R.S.O. 1970, c. 409, as sections 141 and 51, respectively.

Sections 47 and 51 of the Estate Tax Act have not been repealed. Nevertheless, the Government of Canada, which wished to discontinue issuing consents, requested the repeal of section 141 of The Land Titles Act, R.S.O. 1970 and section 51 of The Registry Act, R.S.O. 1970. On the express understanding that the lien provision of subsection (1) of section 47 of the Estate Tax Act, R.S.C. 1970, would not be revived thereby, the Province of Ontario acceded to the request.

Section 141 of The Land Titles Act, R.S.O. 1970, c. 234, as amended by section 27 of the Statutes of Ontario 1972, c. 132, and section 51 of The Registry Act, R.S.O. 1970, c. 409, as amended by section 21 of the Statutes of Ontario 1972, c. 133, were repealed, effective the 1st day of July, 1980, by section 13 of the Statutes of Ontario 1980, c. 49, and by section 5 of the Statutes of Ontario 1980, c. 50, respectively. Accordingly, the registration of consents has not been required in Ontario since that date.

This bulletin replaces Bulletin 80020.



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