



Ontario

Ministry of  
Consumer and  
Commercial  
Relations

Property  
Rights  
Division

Legal  
and  
Survey  
Standards  
Branch

BULLETIN NO. 84003

DATE: February 1, 1984

TO:  
ALL LAND REGISTRARS

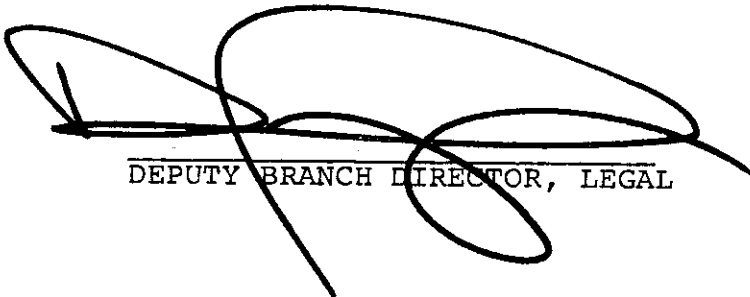
LAND TRANSFER TAX ACT - EXEMPTION  
OF CERTAIN CONVEYANCES OF  
MINERAL RIGHTS

MODIFICATION OF BULLETIN 80012 -  
ONTARIO REGULATION 571

Land Registrars are advised that section 2 of R.R.O. 1980, Regulation 571 (formerly O. Reg. 66/80) provides for a land transfer tax exemption on a conveyance that conveys only mineral rights to the land described in the conveyance for a consideration that is dependent wholly upon the quantity or value of the minerals that are won, taken, removed or raised.

Bulletin 80012 indicated that exemptions from tax based upon the above, save and except oil and gas leases, had to be approved by the Ministry of Revenue. Henceforth all conveyances claiming the above exemption may be registered without the approval of the Ministry of Revenue, provided the land transfer tax affidavit clearly indicates the exemption noted in section 2 of Regulation 571.

MDG/oal

  
DEPUTY BRANCH DIRECTOR, LEGAL

This Bulletin supersedes Bulletin 80012.

