



Ontario

Ministry of
Consumer and
Commercial
Relations

Registration
Division

Real
Property
Registration
Branch

BULLETIN NO. 92002

DATE: February 17, 1992

TO:
All Land Registrars

LAND TRANSFER TAX ACT

PETROLEUM & NATURAL GAS
LEASES & SURRENDERS

PETROLEUM & NATURAL GAS LEASES & SURRENDERS

The authority to grant an exemption from the payment of Land Transfer Tax on petroleum and natural gas lease and surrender documents, vests only with the Minister of Revenue under subsection 3(1) of Regulation 571 of the Land Transfer Tax Act. This authority has not been delegated to the collector (Land Registrar) by the Minister in situations where the affidavit is sworn by someone other than the transferee, or the authorized agent of the transferee, or the solicitor for the transferee.

Land Registrars should advise parties tendering such a document for registration that it should be approved for exemption by the Ministry of Revenue, Motor Fuels and Tobacco Tax Branch, 3rd Floor, 33 King Street West, Oshawa, Ontario L1H 8H5.

The collector is authorized to accept an affidavit sworn by the transferee, or by the authorized agent of the transferee, or the solicitor for the transferee, when the transferee is claiming an exemption from the tax under subsection 3(1) of Regulation 571.

Despina H. Georgas

Despina H. Georgas
Director of Land Registration

Katherine M. Murray

Katherine M. Murray
Director of Titles

