

BULLETIN NO.

78005

DUTY ACT

DATE:

January 27, 1978

TO:

ALL LAND REGISTRARS

SUCCESSION DUTY CONSENTS NOT REQUIRED ON PROPERTY PASSING BY SURVIVORSHIP BETWEEN SPOUSES

REGULATION UNDER THE SUCCESSION

Ministry of Consumer and Commercial Relations

Property

Rights

Pivision

Ontario Regulation 44/78 which was filed January 20, 1978 and which will appear in the Ontario Gazette of February 4, 1978, provides that succession duty consents are not required where real property interests pass by the law of survivorship, if the survivor is the spouse of the deceased.

In order for a Land Registrar to give effect to the said Regulation, he will have to be satisfied by affidavit evidence that the survivor and the deceased were spouses of each other at the time of death of the deceased. the land titles system this affidavit evidence should be included in the affidavit of the applicant which supports the survivorship application. In the registry system the affidavit evidence may be included in the affidavit of legal age and marital status.

It should be noted that the provisions of the regulation apply to all registrations made from and including the filing date of the Regulation notwithstanding that the deceased's date of death may have been before the filing date.

Godfrey

Assistant Deputy Director of