Ministry of Consumer and Commercial Relations Real Property Registration Br. 3rd Floor, Suite 301 393 University Avenue Toronto, Ontario M5G 1E6 Tel: (416) 314-4881

 M5G 1E6
 M5G 1E6

 Tel: (416) 314-4881
 Tél : (416) 314-4881

 Fax: (416) 314-4878
 Téléc : (416) 314-4878



EM199902

January 29, 1999

MEMORANDUM TO:

Land Registrars

FROM:

Kate Murray Director of Titles

Director or Titles

Real Property Registration Branch

Ministère de la Consommation et

Direction de l'enregistrement

393, av. University, 3° étage

du Commerce

Toronto (Ontario)

immobiliers

SUBJECT:

LAND TRANSFER TAX

Recently a registrant submitted a letter with a transfer stating that he was paying Land Transfer Tax under protest.

This letter was forwarded to the Ministry of Finance(MOF) for review. I recently spoke with Arno Agur, Manager of Land Transfer Tax at MOF (905) 433-6396 about this. We agreed that if any further letters are received they are to be forwarded to him and he will deal with them. In accordance with our correspondence standards, you should also acknowledge to the registrant that you have forwarded their letter to MOF.

CC:

lan Veitch Arno Agur Regional Managers Head Office Managers Catherine Ballantyne Kh cz-,