

LAND TRANSFER TAX EXEMPTION FOR THE CROWN AND CROWN AGENCIES

The information in this newsletter has been prepared and supplied by the
Ministry of Revenue

Transfers of real property are exempt from land transfer tax where the only transferee is the Crown or a Crown agency within the meaning of the *Crown Agency Act*. In addition, the Crown and Crown agencies are not required to state the value of the consideration for the acquisition of real property.

Transferees may claim this exemption by selecting Statement 9076 on the Exemptions tab:

9076 This conveyance is to the Crown or a Crown Agency and therefore not subject to tax pursuant to subsection 2(8) of the Act.

When this statement is selected, a registration may be completed without entering the value of the consideration for the transfer.

For further information, please contact the Ministry of Revenue:

Ministry of Revenue
Compliance Programs Division
Audit, Inspection and Resource Taxes Branch
Land and Resource Taxes
33 King Street West
PO Box 625
Oshawa ON L1H 8H9

Tel: 1 866 ONT-TAXS (1 866 668-8297)

Fax: 905 433-5770

Teletypewriter (TTY): 1 800 263-7776

Ministry website: **ontario.ca/revenue**