

**Ministry of Finance**

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**Ministère des Finances**

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**CHANGE OF DEFINITION OF “PURCHASER” WHO QUALIFY FOR PROVINCIAL  
LAND TRANSFER TAX REFUND FOR FIRST –TIME HOMEBUYERS**

Registrants are reminded of the new definition of “purchaser” as set out in subsection 9.2(1) of the *Land Transfer Tax Act*.

In addition to previous eligibility criteria, in order to claim the refund on registrations completed on or January 1 2017, a purchaser must be a Canadian citizen or permanent resident of Canada. A permanent resident of Canada means a permanent resident as defined in the *Immigration and Refugee Protection Act (Canada)*.

The new definition applies to all registrations based on agreements of purchase and sale entered on or after November 14 2016.

The new definition has not resulted into any changes to the Land Transfer Tax statements that must be completed when claiming the provincial land transfer tax refund for first-time homebuyers.

For further information, please contact the Ministry of Finance:

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