

Ministry of Finance

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Ministère des Finances

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Provincial Land Transfer Tax Update
New Mandatory First-Time Homebuyer Eligibility Statements

Effective Monday June 16, 2025, registrants are required to expressly declare if one or more of transferees is eligible for the land transfer tax refund for first-time homebuyer (FTHB).

Three new statements have been added – 9225, 9230 and 9235.

Taxpayer must select 9225 and either 9230 or 9235 in order to complete a registration.

The new FTHB statement selection rules are as follows:

- 9225 and (9230 or 9235)
- If 9235 is selected, then (9028 or 9029) and (9127 and (9128 or (9129 and either 9130 or 9131)) and 9132 and 9133 (if applicable)

<input type="checkbox"/>	9225	The transferee(s) has considered the definition of "newly constructed home", "permanent resident of Canada", "purchaser", "qualifying home", and "eligible home" as set out in section 9.2 of the Land Transfer Tax Act and declares one of the following statements:
<input type="checkbox"/>	9230	(a) The transferee(s) DOES NOT qualify for a refund on the purchase of a qualifying home pursuant to section 9.2 of the Land Transfer Tax Act
<input type="checkbox"/>	9235	(b) The transferee(s) qualifies for a refund on the purchase of a qualifying home pursuant to section 9.2 of the Land Transfer Tax Act and further declares:
<input type="checkbox"/>	9028	Fraction of parties who are qualifying home purchasers: <u>ALL OR FRACTION (N/D)</u> and the agreement of purchase and sale was entered into before December 14, 2007,
<input type="checkbox"/>	9029	Fraction of parties who are qualifying home purchasers: <u>ALL OR FRACTION (N/D)</u> and the agreement of purchase and sale was entered into after December 13, 2007,
<input type="checkbox"/>	9127	<u>NAME(S)</u> is/are (a) first time home purchaser(s) as defined in the Land Transfer Tax Act, and
<input type="checkbox"/>	9132	The purchaser(s) will occupy the qualifying home as his/her/their principal residence on <u>YYYY/MM/DD</u> (Note: must be within 9 months of the date of registration or disposition), and
<input type="checkbox"/>	9133	Where the qualifying home is a "newly constructed home" in respect of which the purchasers are entitled to a warranty under the Ontario New Home Warranties Plan Act, the registration number for the builder of the newly constructed home is <u>NUMBER</u> . NOTE: If proof of entitlement to a warranty is based on evidence other than a registration number, the claim must be submitted directly to the Ministry of Finance and evidence must accompany the claim.
<input type="checkbox"/>	9128	No purchaser(s) is/are a "spouse" as defined in section 29 of the Family Law Act
<input type="checkbox"/>	9129	The purchaser(s) has/have (a) "spouse(s)" as defined in section 29 of the Family Law Act, and
<input type="checkbox"/>	9130	(a) The spouse(s) has/have never owned an eligible home
<input type="checkbox"/>	9131	(b) The spouse(s) <u>NAME(S)</u> previously owned an eligible home at <u>ADDRESS</u> , but sold it on <u>YYYY/MM/DD</u> (Note: In order for a qualifying home purchaser to claim the entitlement of a spouse pursuant to clause 9.2(3)(b) of the Act, the spouse must have sold any eligible home prior to becoming the spouse of the qualifying home purchaser, and if the agreement of purchase and sale was entered into after November 14, 2016, and the conveyance occurs on or after January 1, 2017, the spouse must be a Canadian citizen or a permanent resident of Canada on the date of the conveyance or disposition.

For more information, please review the Ontario Ministry of Finance website <https://www.ontario.ca/document/land-transfer-tax>) or call 1-866-668 8297.