

**Ministry of Finance**

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**Ministère des Finances**

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## **ACKNOWLEDGING RECORD KEEPING OBLIGATIONS LAND TRANSFER TAX ACT**

The *Land Transfer Tax Act* imposes an express obligation on all persons who register a conveyance to keep such documents, records and accounts in such form and containing such information as will enable an accurate determination of taxes payable under the Act. The records are to be kept for a period of at least seven years after the date on which the conveyance to which they relate is registered or the information to which they relate is given to the Minister (as the case may be).

Commencing on December 16, 2017, a requirement to expressly acknowledge this obligation is being added to Teraview by the introduction of new provincial land transfer tax statements 9182, 9183 and 9184. Note that the acknowledgement is being made by the transferee.

The new statements will be incorporated into both Teraview Desktop and Teraview on the Web and are to be found in the Explanations tab.

After the transitional period referred to below, statements (9182 or 9183) and 9184 will have to be selected in order to complete a registration.

### **English**

**9182** The transferee(s) declare that they will keep at their place of residence in Ontario (or at their principal place of business in Ontario) such documents, records and accounts in such form and containing such information as will enable an accurate determination of the taxes payable under the *Land Transfer Tax Act* for a period of at least seven years.

**9183** The transferee(s) declare that they have designated [INSERT CUSTODIAN NAME, FULL MAILING ADDRESS, TELEPHONE NUMBER, EMAIL] as custodian and the custodian will keep at the custodian's place of residence in Ontario or principal place of business in Ontario such documents, records and accounts in such form and containing such information as will enable an accurate determination of the taxes payable under the *Land Transfer Tax Act* for a period of at least seven years. [NOTE: Where the transferee names their solicitor as the custodian, the transferee acknowledges that they have specifically instructed their solicitor to keep the documents, records and accounts that contain such information as will enable an accurate determination of the taxes payable under the Act separate from other files that the solicitor may have concerning the transferee. The transferee also acknowledges that the solicitor has been instructed to provide such

documents, records and accounts to the Ministry of Finance upon request. Taxpayers must advise the Ministry of Finance if any change in custodian ]

- 9184 The transferee(s) agree that they or the designated custodian will provide such documents, records and accounts in such form and containing such information as will enable an accurate determination of the taxes payable under the *Land Transfer Tax Act*, to the Ministry of Finance upon request.

#### French (Teraview on the Web only):

- 9182 Le ou les cessionnaires déclare ou déclarent qu'il/ils conservera/conserveront à son/leur domicile en Ontario (ou son/leur principal établissement d'affaires en Ontario), pendant au moins sept ans, les documents, registres et comptes, en la forme et contenant les renseignements qui permettront de déterminer avec exactitude les droits payables en vertu de la Loi sur les droits de cession immobilière.
- 9183 Le ou les cessionnaires déclare ou déclarent avoir désigné [INSÉRER NOM DU DÉPOSITAIRE, ADRESSE POSTALE COMPLÈTE, NUMÉRO DE TÉLÉPHONE, ADRESSE DE COURRIEL] à titre de dépositaire, qui conservera à son domicile en Ontario (ou son principal établissement d'affaires en Ontario), pendant au moins sept ans, les documents, registres et comptes, en la forme et contenant les renseignements qui permettront de déterminer avec exactitude les droits payables en vertu de la Loi sur les droits de cession immobilière. [NOTA : Le cessionnaire qui nomme son avocat à titre de dépositaire reconnaît avoir spécifiquement demandé à l'avocat de conserver les documents, registres et comptes contenant les renseignements qui permettront de déterminer avec exactitude les droits payables en vertu de la Loi séparés des autres dossiers que l'avocat peut détenir concernant le cessionnaire. Ce dernier reconnaît également avoir demandé à l'avocat de remettre ces documents, registres et comptes au ministère des Finances, sur demande. Les contribuables doivent informer le ministère des Finances de tout changement relatif au dépositaire.)
- 9184 Le ou les cessionnaires convient ou conviennent qu'il/ils (ou que son/leur dépositaire désigné) remettra/remettront au ministère des Finances, sur demande, les documents, registres et comptes, en la forme et contenant les renseignements qui permettront de déterminer avec exactitude les droits payables en vertu de la Loi sur les droits de cession immobilière.

#### Transitional period between December 16, 2017 and December 30, 2017

Although the new statements will be available as of December 16 2017, the omission of the applicable statements will not affect a registration.

Completion of the applicable statements will be mandatory as of December 30 2017.

For more information, please contact the Ontario Ministry of Finance:

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