

**Ministry of Finance**

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**Ministère des Finances**

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## **REMITTING NON-RESIDENT SPECULATION TAX THROUGH TERAVIEW**

Commencing on December 16, 2017, new provincial land transfer tax statements are being incorporated into Teraview to account for the application of the Non-Resident Speculation Tax (NRST). Except as noted below, these new statements will replace the obligation to account for NRST in statement 9151.

This is a transitional step toward Teraview being updated on December 30, 2017 to allow for the collection of applicable NRST on registration.

Until December 30 2017, transferees will continue to be required to pre-pay NRST directly to the Ministry of Finance in Oshawa. Note that the Ministry will require completion of the statements as part of the Ministry's approval process.

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

As of December 16, 2017, one of the following statement sequences must be completed:

- 9170 and [9171 or 9172]
- 9173 and [9174 or 9175 or 9176 or 9177 or 9178 or 9179 or 9180 or 9181]

Note that Ministry considers these statements to be made by the transferee.

### **9170 and [9171 or 9172] – NRST is payable on registration**

**English:**

**9170** The transferee(s) has considered the definitions of “designated land” “foreign corporation” “foreign entity”, “foreign national” “specified region”, “taxable trustee” as set out in subsection 1(1) of the Land Transfer Tax Act, and declare one of the following statements:

**9171** This conveyance is subject to additional tax as set out in subsection 2(2.1) of the Act

9172 This conveyance is subject to additional tax as set out in subsection 2(2.1) of the Act. This is a conveyance of a combination of “designated land” and land that is not designated land. The transferee(s) has accordingly apportioned the value of the consideration on the basis that the consideration attributable to the conveyance of the designated land is AMOUNT and the remainder of land is used for TEXT purposes

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

9170 Après avoir examiné les définitions de « bien-fonds désigné », « personne morale étrangère », « entité étrangère », « étranger », « région déterminée » et « fiduciaire imposable » au paragraphe 1 (1) de la *Loi sur les droits de cession immobilière*, le ou les cessionnaires déclare ou déclarent ce qui suit :

9171 Cette cession est assujettie à des droits supplémentaires en vertu du paragraphe 2 (2.1) de la Loi.

9172 Cette cession est assujettie à des droits supplémentaires en vertu du paragraphe 2 (2.1) de la Loi. Il s’agit de la cession d’un « bien-fonds désigné » et d’un bien-fonds non désigné combinés. Le ou les cessionnaires a ou ont donc réparti la valeur de la contrepartie attribuable à la cession du bien-fonds désigné, soit MONTANT, compte tenu du fait que le reste du bien-fonds est utilisé aux fins suivantes : TEXTE.

Statements 9170 and [9171 or 9172] are to be selected if the registration is subject to NRST (“additional tax”). NRST is computed at the rate of 15 per cent of the value of the consideration for the conveyance, if it is a conveyance of designated land, with designated land within the Greater Golden Horseshoe Region (“specified region”) being defined as land that contains at least one and not more than six single family residences. However, if part of the land being conveyed is used for a purpose other than residential purposes, NRST is taxable only on the amount of the value of the consideration that is reasonably attributable to the land used in connection with a single family residence (apportionment).

If there is no apportionment, select statement 9171.

If apportionment is allowed, select statement 9172, and specify the portion of the value of the consideration that is attributable to the designated land (“AMOUNT”) and the use of the remainder of the land (“TEXT”)

**9173 and [9174 or 9175 or 9176 or 9177 or 9178 or 9179 or 9180 or 9181]**  
**NRST is not payable on registration**

**English:**

9173 The transferee(s) has considered the definitions of “designated land” “foreign corporation” “foreign entity”, “foreign national” “specified region”, “taxable trustee” as set out in subsection 1(1) of the Land Transfer Tax Act. The transferee(s) declare that this conveyance is not subject to additional tax as set out in subsection 2(2.1) of the Act because:

9174 (a) This is not a conveyance of land that is located within the “specified region”.

9175 (b) This is not a conveyance of “designated land”.

9176 (c) The transferee(s) is not a “foreign entity” or a “taxable trustee”.

9177 (d) Subsection 2.1(3) of the Act applies to this conveyance (the land has been conveyed pursuant to an agreement of purchase and sale entered into on or before April 20, 2017, and any assignment of the agreement of purchase and sale to any other person was entered into on or before April 20, 2017).

- 9178 (e) Subsection 2.1 (4) of the Act applies to this conveyance in that the land is being conveyed to a “nominee” as defined in Ontario Regulation 182/17 and the conveyance satisfies the requirements of section 2 of the Regulation.
- 9179 (f) Subsection 2.1 (4) of the Act applies to this conveyance in that the land is being conveyed to a “protected person” as defined in Ontario Regulation 182/17 and the conveyance satisfies the requirements of section 3 of the Regulation.
- 9180 (g) Subsection 2.1 (4) of the Act applies to this conveyance in that the land is being conveyed to a “foreign national” and the foreign national’s “spouse” as defined in subsection 1(1) of the Act, and the conveyance satisfies the requirements of section 4 of the Regulation.
- 9181 (h) OTHER [*Insert text*]

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

- 9173 Après avoir examiné les définitions de « bien-fonds désigné », « personne morale étrangère », « entité étrangère », « étranger », « région déterminée » et « fiduciaire imposable » au paragraphe 1 (1) de la Loi sur les droits de cession immobilière, le ou les cessionnaires déclare ou déclarent que cette cession n’est pas assujettie aux droits supplémentaires prévus au paragraphe 2 (2.1) de la Loi parce que :
- 9174 a) Le bien-fonds qui fait l’objet de la cession n’est pas situé dans la « région déterminée ».
- 9175 b) Le bien-fonds qui fait l’objet de la cession n’est pas un « bien-fonds désigné ».
- 9176 c) Le « cessionnaire » n’est pas une « entité étrangère » ni un « fiduciaire imposable ».
- 9177 d) Le paragraphe 2.1 (3) de la Loi s’applique à cette cession (le bien-fonds a été cédé conformément à une convention de vente conclue le 20 avril 2017 ou avant cette date et toute cession de la convention de vente à une autre personne a été conclue le 20 avril 2017 ou avant cette date).
- 9178 e) Le paragraphe 2.1 (4) de la Loi s’applique à cette cession en ce que le bien-fonds a été cédé à un « candidat désigné » au sens du Règlement de l’Ontario 182/17 et que la cession satisfait aux exigences de l’article 2 du Règlement.
- 9179 f) Le paragraphe 2.1 (4) de la Loi s’applique à cette cession en ce que le bien-fonds a été cédé à une « personne protégée » au sens du Règlement de l’Ontario 182/17 et que la cession satisfait aux exigences de l’article 3 du Règlement.
- 9180 g) Le paragraphe 2.1 (4) de la Loi s’applique à cette cession en ce que le bien-fonds a été cédé à un « étranger » et au « conjoint » de l’étranger au sens du paragraphe 1 (1) de la Loi et que la cession satisfait aux exigences de l’article 4 du Règlement.
- 9181 h) AUTRE [*Insérer texte*]

If a transferee wants to provide more than one reason as to why NRST is not payable on registration, the transferee may use paragraph 9181 and insert the applicable paragraph, for example:

- 9181 h) OTHER “paragraph (a), (b) and (c) apply”

The Ministry of Finance requires an express statement as to whether or not the registration is subject to NRST. If the registration is not subject to NRST, statement 9173 and one of statements 9174 to 9181 must be selected.

**NOTE:** As of December 30 2017, selection of the applicable NRST statements will be required

in order to complete a registration.

### **Transitional Requirement between December 16 and December 30 2017**

Until such time as Teraview is updated to allow for the payment of NRST on registration, in addition to completing the new NRST statements, registrations that are subject to NRST must also continue to contain Statement 9151 (Other remarks and explanations) with the following statement:

“ The Non-Resident Speculation Tax has been paid on this conveyance directly to the Ministry of Finance, as confirmed by Receipt # \*\*\*\*\* ”

The Ministry of Finance will provide the Receipt # upon receipt of payment of NRST.

**NOTE:** The Ministry of Finance requires the payment of other land transfer tax (LTT) along with the payment of NRST. In order to avoid a second payment of LTT on registration, statement 9089 (see below) must also be selected on registration.

### **Payment of NRST directly to the Ministry of Finance after Teraview Update**

After December 30, 2017, the Ministry of Finance will continue to accept payment of NRST in advance of registration. Taxpayers who wish to pay NRST directly to the Ministry must directly pay all land transfer tax to the Ministry.

Registrants who receive Ministry of Finance pre-approval of NRST liability must still complete the applicable NRST statements along with either statement 9089 or statement 9090:

#### **English**

**9089 Tax has been paid directly to the Ministry of Finance and documents endorsed accordingly as confirmed by receipt no. NUMBER (evidence needs to be submitted)**

**9090 Ministry of Finance has endorsed documents as follows: “No Land Transfer Tax Payable” (evidence needs to be submitted)**

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

**9089 Des droits ont été payés directement au ministère des Finances, et les documents ont été approuvés en conséquence, tel que le confirme le reçu numéro NUMÉRO (preuves requises)**

**9090 Le ministère des Finances a approuvé les documents comme suit : « Aucun droit de cession immobilière à payer » (preuves requises)**

If the conveyance is subject to NRST, registrants must complete statements 9089 and (9170 and 9170 and [9171 or 9172] ). Registrants will receive a receipt number for insertion into statement 9089.

If the conveyance is not subject to NRST, registrants must complete either statement 9089 or 9090 and (9173 and [9174 or 9175 or 9176 or 9177 or 9178 or 9179 or 9180 or 9181]).

For more information, or other assistance on NRST, please contact the Ontario Ministry of Finance:

**Ministry of Finance**

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