

For Land Registry Office Use Only

Registration No.	
Date	LRO No.

(Please refer to instructions on reverse)

In The Matter Of The Transfer Of (insert brief legal description of land)

BY (print name of all transferors in full) _____

TO (print name of all transferees in full) _____

I/we, (print names of all first time home purchasers in full) _____

make oath and say that:

- I/we are first time home "purchaser(s)" as defined in the *Land Transfer Tax Act* (for definition of first time home purchaser, see reverse);
- I/we are acquiring a "newly constructed home", that is, a home in respect of which I/we are entitled to a warranty under section 13 of the *Ontario New Home Warranties Plan Act* and which is sold to me/us by a vendor as defined in that Act. The Ontario New Home Warranties Plan registration number for the builder of the newly constructed home is (V/B Registration No. from the Ontario New Home Warranty Certificate);
- I/we will occupy the "newly-constructed home" as my/our principal residence on _____, which is within 9 months of the date of Conveyance or Disposition; and (day / month / year)
- The Agreement of Purchase and Sale was entered into on _____ and, (day / month / year)
 the total purchase price of the home, excluding GST, is \$ _____.

Land Transfer Tax Calculation

A Land Transfer Tax Ordinarily Payable	B Land Transfer Tax Refund	C Net Land Transfer Tax Payable
\$ _____	<input type="checkbox"/> If Agreement of Purchase and Sale was entered into on or before March 31, 1999 \$ _____ (not to exceed \$1,725) OR <input type="checkbox"/> If Agreement of Purchase and Sale was entered into on or after April 1, 1999 \$ _____ (not to exceed \$2,000)	\$ _____ (A - B = C)

- I/we meet all of the above conditions and I/we accept this refund of \$ _____ granted under the Land Transfer Tax refund program for first time home purchasers of newly constructed homes.

To be sworn in person by first time home purchaser(s) before a Commissioner for taking Affidavits.

Sworn before me at the _____
 in the _____
 this _____ day of _____

 A Commissioner for taking Affidavits, etc.



Signature(s) of all first time home purchasers

It is a serious offence to make a false affidavit. This affidavit is subject to audit and, where a person is not entitled to this refund, tax and interest will be assessed and a penalty may be imposed.

Spousal or Same-Sex Partners Declaration (To be completed when the spouse or same-sex partner of a first time home purchaser had owned a home previously, but **sold it prior to becoming a spouse or same-sex partner of the first time home purchaser** (for definition of spouse and same-sex partner, see reverse).

I _____ have **not** owned an eligible home, anywhere in the world, since becoming a spouse or same-sex partner of _____ and we are spouses or same-sex partners of each other as defined by s.29 of the *Family Law Act*.
Name of spouse or same-sex partner
Name of first time home purchaser

Signature of first time purchaser

Signature of spouse or same-sex partner

Address of Home Purchased	Name(s) and Address(es) of Transferee's Solicitor
Telephone Number (Where you can be reached during working hours.) () -	Telephone Number of Solicitor () -

Instructions

The refund may be claimed at the time of registration and payment of land transfer tax at the land registry office. No refund shall be made unless it is applied for within 18 months after the date of the conveyance or disposition.

Transferor

Includes any person making a conveyance of land to a transferee.

Transferee

Includes a person to whom land is conveyed and any person whose interest in land is increased, created or given effect to as the result of a conveyance.

First Time Home Purchaser(s)

To claim this refund, a transferee **must be a first time home “purchaser”** as defined, that is, an individual:

- who is at least 18 years old;
- who has never owned an eligible home as defined in the *Ontario Home Ownership Savings Plan Act*, anywhere in the world; and
- whose spouse or same-sex partner has not owned an eligible home anywhere in the world while he or she was a spouse or same-sex partner of the first time home purchaser.

Newly Constructed Home

The home purchased must be a “newly constructed home” which has never been occupied and has been sold to the first time home purchaser by a vendor as defined in the *Ontario New Home Warranties Plan Act*. “Vendor” means a person who sells on his, her, or its own behalf a home not previously occupied to an owner and includes a builder who constructs a home under a contract with the owner.

Ontario New Home Warranties Plan Registration Number

The builder must be registered under the *Ontario New Home Warranties Plan Act* and must hold a valid registration number pursuant to that Act. The registration number appears on the new home warranty and should be entered on the affidavit.

Occupation Requirements

The Purchaser must occupy the home as his or her principal residence no later than 9 months after the date of Conveyance or Disposition.

Date of Agreement

Where agreements have been entered into on or before March 31, 1999, the maximum refund is \$1,725.00. For agreements entered into on or after April 1, 1999, the maximum refund is \$2,000.00.

Total Purchase Price

The total purchase price is the purchase price listed on the agreement of purchase and sale less the GST amount.

Land Transfer Tax Calculation

The land transfer tax payable is calculated at a progressive rate on the value of the consideration (purchase price) paid for the home. Use the following rates to calculate the amount of land transfer tax applicable to your purchase:

- 0.5% on the amount of the value of the consideration up to \$55,000
- 1.0% on the amount of the value of the consideration from \$55,000 to \$250,000
- 1.5% on the amount of the value of the consideration from \$250,000 to \$400,000
- 2.0% on the amount of the value of the consideration over \$400,000

Land Transfer Tax Refund Calculation

The Land Transfer Tax Refund is the amount of tax payable that is being claimed as a refund up to a maximum of \$1,725 or \$2,000. The first time home purchaser may claim the full maximum amount or a proportion of the maximum refund amount.

For example:

- cost of home = \$100,000; land transfer tax payable = \$725; land transfer tax refund = \$725
- cost of home = \$200,000; land transfer tax payable = \$1,725; land transfer tax refund = \$1,725
- cost of home = \$300,000; land transfer tax payable = \$2,975; land transfer tax refund = \$1,725 or \$2,000 (depending on when the agreement of purchase and sale was entered into).

The refund amount is reduced when one or more of the transferees are not first time home purchasers. The reduction will be proportionate to the interest in land acquired by the individuals who are not first time home purchasers. For example, a father who is not a first time home purchaser and son who is a first time home purchaser, purchase a home with equal 50/50 interests, the son may claim 50% of the land transfer tax refund. The son's claim cannot exceed 50% of the maximum allowable refund, i.e., 50% of \$1,725 or 50% of 2,000.

Sworn Affidavit

Names of all first time home purchasers who are claiming the refund should be listed on the affidavit and **all first time home purchasers must sign the affidavit**. Transferees who are not first time home purchasers cannot swear this affidavit and should only appear in the line requesting “print name of all transferees in full”. The affidavit should be sworn in person by the first time home purchaser(s) before a commissioner for taking affidavits. **Please note that a person who holds a power of attorney cannot swear this affidavit on behalf of the first time home purchaser(s).**

Spousal or Same-Sex Partner Declaration

A first time home purchaser may claim a refund of land transfer tax in proportion to the interest in land acquired by him/herself, plus the interest acquired by his/her spouse or same-sex partner (who previously owned an eligible home, prior to the time he or she became the spouse or same-sex partner of the purchaser). In order for the first time home purchaser to claim on behalf of both spouses or same-sex partners, the “Spousal or Same-Sex Partners Declaration” must be signed by the first time home purchaser and their spouse or same-sex partner.

Note: An individual who has not previously owned a home cannot claim to be a “first time purchaser” if his or her spouse or same-sex partner owned a home while being the spouse or same-sex partner of the individual. In this case neither the individual nor his or her same-sex partner or spouse are entitled to the refund.

Spousal or Same-Sex Partner Definition

For land transfer tax purposes, “spouse” and “same-sex partner” are defined as in s.29 of the *Family Law Act*. “Spouse” means:

- either of a man and woman who are married to each other, and also includes,
- either of a man and woman who have cohabited continuously for at least three years, or for a shorter period of time if they are the natural or adoptive parents of a child;

“Same-Sex Partner” means either of two persons of the same-sex who have cohabited;

- continuously for a period not less than three years; or
- in a relationship of some permanence, if they are the natural or adoptive parents of a child.

Enquiries

English (toll free)	1 800 263-7965 (Canada/U.S.)
Français (sans frais)	1 800 668-5821 (Canada et É.-U.)
TAX FAX	1 877 482-9329
TTY (Teletypewriter)	1 800 263-7776 (Ontario Only)
Ministry's website	www.trd.fin.gov.on.ca

These instructions are intended to assist you in the completion of the Affidavit and do not replace the law, regulations or administrative documents under which the Land Transfer Tax Refund is administered; nor do they constitute a legal interpretation of the provisions of the *Land Transfer Tax Act* and the regulations made thereunder.

Personal information contained on this form is collected under the authority of the *Land Transfer Tax Act* R.S.O. 1990, c. L.6, as amended, and will be used to determine eligibility for a refund of land transfer tax. Questions about this collection should be directed to Manager, Land Taxes, Motor Fuels and Tobacco Tax Branch, PO Box 625, 33 King Street West, Oshawa ON L1H 8H9, (905) 433-6396.