Draft Regulations

Draft Regulation

An Act respecting duties on transfers of immovables
(chapter D-15.1)

Regulation respecting the form for presenting an application for registration of a transfer of an immovable

An Act respecting duties on transfers of immovables
(chapter D-15.1, s. 9)

I. In addition to the information referred to in article 2982 of the Civil Code, the following declarations by each transferor and transferee must appear on the form for presenting an application for registration of a transfer of an immovable in the land register:

(1) for a natural person, the person’s citizenship and, if applicable, status of permanent resident within the meaning of the Immigration and Refugee Protection Act (S.C. 2001, c. 27);

(2) for a legal person:

(a) the name of the State, province or territory in which the legal person was constituted; and

(b) whether the legal person is resident in Canada within the meaning of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.));

(3) for a trust or partnership:

(a) the name of the State, province or territory where the contract establishing the trust or forming the partnership was entered into;

(b) for a general partnership, whether at least half of the members are foreign nationals;

(c) for a limited partnership, whether a general partner is a foreign national; and

(d) for a trust, whether the trust is resident in Canada within the meaning of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.));

(4) the amount of the consideration for the transfer of the immovable; and

(5) if the transferee is a natural person, the intention of the transferee or a member of the transferee’s family to occupy a dwelling in the immovable as a principal residence.
The expression “foreign national” has the meaning assigned by the Immigration and Refugee Protection Act (S.C. 2001, c. 27) in the case of a natural person and, in the case of a legal person, it has the meaning of a legal person that was not constituted in Canada and is not resident in Canada within the meaning of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)). In addition, the following are members of the family of a transferor and of a transferee: their spouse, their children and those of their spouse, their parents and those of their spouse, their brothers and sisters and those of their spouse, their grandparents and those of their spouse, their grandchildren and those of their spouse and their great grandchildren and those of their spouse.

2. This Regulation comes into force on 1 October 2020.