



Ontario

Ministry of  
Consumer and  
Commercial  
Relations

Registration  
Division

Real  
Property  
Registration  
Branch

BULLETIN NO. 92002

DATE February 17, 1992

TO:  
All Land Registrars

LAND TRANSFER TAX ACT

PETROLEUM & NATURAL GAS  
LEASES & SURRENDERS

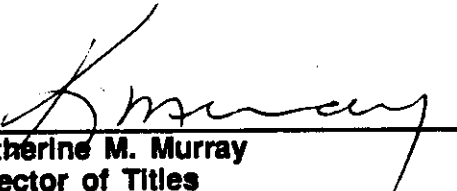
**PETROLEUM & NATURAL GAS LEASES & SURRENDERS**

The authority to grant an exemption from the payment of Land Transfer Tax on petroleum and natural gas lease and surrender documents, vests only with the Minister of Revenue under subsection 3(1) of Regulation 571 of the Land Transfer Tax Act. This authority has not been delegated to the collector (Land Registrar) by the Minister in situations where the affidavit is sworn by someone other than the transferee, or the authorized agent of the transferee, or the solicitor for the transferee.

Land Registrars should advise parties tendering such a document for registration that it should be approved for exemption by the Ministry of Revenue, Motor Fuels and Tobacco Tax Branch, 3rd Floor, 33 King Street West, Oshawa, Ontario L1H 8H5.

The collector is authorized to accept an affidavit sworn by the transferee, or by the authorized agent of the transferee, or the solicitor for the transferee, when the transferee is claiming an exemption from the tax under subsection 3(1) of Regulation 571.

  
Despina H. Georgas  
Director of Land Registration

  
Katherine M. Murray  
Director of Titles