



Ontario

Ministry of  
Consumer and  
Commercial  
Relations

Ministère de la  
Consommation  
et du  
Commerce

Registration  
Division  
  
Division de  
l'enregistrement

Suite 402  
393 University Avenue  
Toronto, Ontario  
M5G 1E6  
~~#16596~~  
416-314-4881

**EM199507**

May 26, 1995

MEMO TO: Land Registrars

FROM: Kate Murray  
Director of Titles

SUBJECT: LIENS UNDER PROVINCIAL TAX ACTS

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Recent statutory amendments (excerpts enclosed) provided that the Ministry of Finance may register a notice of lien under various provincial tax acts for unpaid taxes.

These acts are:

- \ Employer Health Tax Act
- \ Fuel Tax Act
- \ Gasoline Tax Act
- \ Land Transfer Tax Act
- Race Tracks Tax Act
- Retail Sales Tax Act
- Tobacco Tax Act.

The amendments included provisions that a notice of lien may be registered even if the taxpayer is not shown as the registered owner if the notice recites the interest of the taxpayer in the property, e.g. Beneficiary for which the registered owner holds in trust.

The provision to register a notice of lien was already available under the *Land Transfer Tax Act* and the *Retail Sales Tax Act*; however, there was no provision to register a lien against property under the other statutes.

I am enclosing examples of the notice of lien and the discharge of notice of lien for your information.

c.c. Ian Veitch  
Regional Managers  
Head Office Managers  
Charles Finley  
Larry Dalton, Teranet

## **EMPLOYER HEALTH TAX ACT**

### **Real Property Lien**

**Subsection 23(1) Employer Health Tax Act, R.S.O. 1990, c.E.11, as amended**

WHEREAS pursuant to subsection 23(1) of the *Employer Health Tax Act*, any tax or instalment payable or required to be remitted by any taxpayer is, upon registration of a notice claiming a lien and charge conferred by section 23, a lien and charge on any interest the taxpayer liable to pay or remit the tax or instalment has in the real property described in the notice.

## **FUEL TAX ACT**

### **Real Property Lien**

**Subsection 17.1(1) Fuel Tax Act, R.S.O. 1990, c.F.35, as amended**

WHEREAS pursuant to subsection 17.1(1) of the *Fuel Tax Act*, any tax payable or required to be remitted by any taxpayer is, upon registration of a notice claiming a lien and charge conferred by section 17.1, a lien and charge on any interest the taxpayer liable to pay or remit the tax has in the real property described in the notice.

## **GASOLINE TAX ACT**

### **Real Property Lien**

**Subsection 19.1(1) Gasoline Tax Act, R.S.O. 1990, c.G.5, as amended**

WHEREAS pursuant to subsection 19.1(1) of the *Gasoline Tax Act*, any tax payable or required to be remitted by any taxpayer is, upon registration of a notice claiming a lien and charge conferred by section 19.1, a lien and charge on any interest the taxpayer liable to pay or remit the tax has in the real property described in the notice.

## **LAND TRANSFER TAX ACT**

### **Real Property Lien**

**Subsection 15.1(1) Land Transfer Tax Act, R.S.O. 1990, c.L.6, as amended**

WHEREAS pursuant to subsection 15.1(1) of the *Land Transfer Tax Act*, any tax payable or required to be remitted by any taxpayer is, upon registration of a notice claiming a lien and charge conferred by section 15.1, a lien and charge on any interest the taxpayer liable to pay or remit the tax has in the real property described in the notice.

## **RACE TRACKS TAX ACT**

### **Real Property Lien**

**Subsection 10.1(1) Race Tracks Tax Act, R.S.O. 1990, c.R.1, as amended**

WHEREAS pursuant to subsection 10.1(1) of the *Race Tracks Tax Act*, any tax payable or required to be remitted by any taxpayer is, upon registration of a notice claiming a lien and charge conferred by section 10.1, a lien and charge on any interest the taxpayer liable to pay or remit the tax has in the real property described in the notice.

## **RETAIL SALES TAX ACT**

### **Real Property Lien**

**Subsection 23(1) Retail Sales Tax Act, R.S.O. 1990, c.R.31, as amended**

WHEREAS pursuant to subsection 23(1) of the *Retail Sales Tax Act*, any tax payable or required to be remitted by any taxpayer is, upon registration of a notice claiming a lien and charge conferred by section 23, a lien and charge on any interest the taxpayer liable to pay or remit the tax has in the real property described in the notice.

## **TOBACCO TAX ACT**

### **Real Property Lien**

**Subsection 25.1(1) Tobacco Tax Act, R.S.O. 1990, c.T.10, as amended**

WHEREAS pursuant to subsection 25.1(1) of the *Tobacco Tax Act*, any tax payable or required to be remitted by any taxpayer is, upon registration of a notice claiming a lien and charge conferred by section 25.1, a lien and charge on any interest the taxpayer liable to pay or remit the tax has in the real property described in the notice.

FOR OFFICE USE ONLY

**EXAMPLE OF  
NOTICE OF LIEN**

<b>(1) Registry</b> <input type="checkbox"/>	<b>Land Titles</b> <input checked="" type="checkbox"/>	<b>(2) Page 1 of 1 pages</b>
<b>(3) Property Identifier(s)</b>	<b>Block</b>	<b>Property</b>
		<b>Additional: See Schedule</b> <input type="checkbox"/>
<b>(4) Nature of Document</b>		
NOTICE OF LIEN under the Retail Sales Tax Act, R.S.O. 1990, c. R.31, as amended, subsection 23(1)		
<b>(5) Consideration</b>		
FIFTY-THREE THOUSAND, TWO HUNDRED AND SIXTY-NINE AND 52/100 ----- Dollars \$ 53,269.52		
<b>(6) Description</b>		
Town of Markham Regional Municipality of York Parcel 143-1, Section M-1844 being Lot 143, Plan M-1844		
<b>(7) This Document Contains:</b>		<b>(b) Schedule for:</b>
<b>(a) Redescription New Easement Plan/Sketch</b> <input type="checkbox"/>		<b>Description</b> <input type="checkbox"/>
		<b>Additional Parties</b> <input type="checkbox"/> <b>Other</b> <input type="checkbox"/>

New Property Identifiers

Additional: See Schedule

Executions

Additional: See Schedule

**(8) This Document provides as follows:**

WHEREAS pursuant to subsection 23(1) of the Retail Sales Tax Act, any tax payable or required to be remitted by any taxpayer is, upon registration of a notice claiming a lien and charge conferred by section 23, a lien and charge on any interest the taxpayer is liable to pay or remit the tax, has in the real property described in this notice;

AND WHEREAS GENE LEW is indebted to Minister of Finance for taxes and other amounts imposed under the Retail Sales Tax Act in the amount set out in box (5) above as at the date of execution of this Notice of Lien, together with interest at such rate or rates as determined from time to time under regulations made pursuant to the said Retail Sales Tax Act, which rate is currently 8 per cent per year;

AND WHEREAS GENE LEW has an interest in the lands described in box (6) above by virtue of his being one of the joint tenants of the said lands, with MAUREEN LEW as the other joint tenant.

NOW THEREFORE TAKE NOTICE that HER MAJESTY THE QUEEN IN RIGHT OF ONTARIO AS REPRESENTED BY THE MINISTER OF FINANCE claims a lien and charge against the interest of GENE LEW in the lands described in box (6) above.

Continued on Schedule

**(9) This Document relates to Instrument number(s)**

**(10) Party(ies) (Set out Status or Interest)**

Name(s)	Signature(s)	Date of Signature		
		Y	M	D
HER MAJESTY THE QUEEN IN RIGHT OF ONTARIO AS REPRESENTED BY THE MINISTER OF FINANCE		1995	01	03
per: JOHN R. GODDEN, Director, Collections Branch for the Minister of Finance				

**Address for Service** MINISTRY OF FINANCE, Collections Branch  
33 King St. W., Oshawa, Ontario. L1H 1A1

**(12) Party(ies) (Set out Status or Interest)**

Name(s)	Signature(s)	Date of Signature		
		Y	M	D
GENE LEW				
MAUREEN LEW				

FOR OFFICE USE ONLY

**EXAMPLE OF  
DISCHARGE OF NOTICE OF LIEN**

<b>(1) Registry</b> <input checked="" type="checkbox"/>	<b>Land Titles</b> <input type="checkbox"/>	<b>(2) Page 1 of 2 pages</b>
<b>(3) Property Identifier(s)</b>	<b>Block</b>	<b>Property</b>
		<b>Additional: See Schedule</b> <input type="checkbox"/>
<b>(4) Nature of Document</b> DISCHARGE OF NOTICE OF LIEN under the Corporations Tax Act, R.S.O. 1990, c. C.40, as amended, subsection 99(1)		
<b>(5) Consideration</b>		
		Dollars \$
<b>(6) Description</b>  City of Gloucester Regional Municipality of Ottawa-Carleton being Part Lot 16, Concession 5, as more particularly described in Schedule attached.		
<b>(7) This Document Contains:</b>	<b>(a) Redescription New Easement Plan/Sketch</b> <input type="checkbox"/>	<b>(b) Schedule for:</b>
		<b>Description</b> <input type="checkbox"/> <b>Additional Parties</b> <input type="checkbox"/> <b>Other</b> <input type="checkbox"/>

**New Property Identifiers** **Additional: See Schedule**

**Executions** **Additional: See Schedule**

**(8) This Document provides as follows:**

TAKE NOTICE that HER MAJESTY THE QUEEN IN RIGHT OF ONTARIO AS REPRESENTED BY THE MINISTER OF FINANCE now claims no lien against the interest of VERINA DEVELOPMENTS INC. in the lands described in box (6) above and the Schedule attached hereto, and that the Notice of Lien dated December 9, 1993 and registered December 21, 1993 as Instrument No. N681373 in the Land Registry Office for the Registry Division of Ottawa-Carleton (No. 4) is therefore discharged.

Continued on Schedule

**(9) This Document relates to instrument number(s)**

N681373 - Notice of Lien

**(10) Party(ies) (Set out Status or Interest)**

Name(s)	Signature(s)	Date of Signature
		Y M D
HER MAJESTY THE QUEEN IN RIGHT OF ONTARIO AS REPRESENTED BY THE MINISTER OF FINANCE		1995 . 01 . 05
per: JOHN R. GODDEN, Director, Collections Branch for the Minister of Finance		

**(11) Address for Service**

MINISTRY OF FINANCE, Corporations Tax Branch,  
33 King St. W., Oshawa, ON L1H 1A1

**(12) Party(ies) (Set out Status or Interest)**

Name(s)	Signature(s)	Date of Signature
		Y M D
VERINA DEVELOPMENTS INC.		