

SECTION 1 - GENERAL INFORMATION

The provincial deed transfer tax (PDTT) applies to residential properties of 3 or fewer dwelling units being transferred where an ownership interest in the property is granted to a non-resident(s) of Nova Scotia (NS), unless an exemption exists. Individuals that move to NS within 6 months of the property transfer may be exempt from the tax after moving to NS and demonstrating proof of NS residency. Individuals who declared their intention to move to NS at the time of the property transfer and are unable to demonstrate proof of residency by the deadline must notify the PDTT Administrator by completing this form. The PDTT and interest could become payable and a penalty may also be assessed. For more information visit: <https://novascotia.ca/NonResidentDeedTransferTax>

Each grantee involved in the transaction who declared their intention to move to NS and is unable to demonstrate proof of residency must complete their own separate form. Form(s) must be emailed to: NSDeedTransferTax@novascotia.ca (paper copies are not accepted)

The NS Department of Finance and Treasury Board, collects your personal information, including supporting documents, as part of the PDTT assessment process. The collection is done pursuant to the *Non-resident Transfer and Property Taxes Act* and *Freedom of Information and Protection of Privacy Act* (Nova Scotia). To read more about the personal information collected and what it is used for, review the [PDTT Privacy Notice](#)

SECTION 2 - PROPERTY TRANSFER INFORMATION

Enter **at least 1** of the following:

1. Instrument Number _____

2. Property Identifiers (PIDs) involved in the property transaction. *Attach a separate page if needed.*

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3. Property Street Address (*at least 1*) _____

SECTION 3 - GRANTEE INFORMATION

Full Legal Name _____

Email Address _____ Phone Number _____

SECTION 4 - SUPPORTING INFORMATION

Describe why you are unable to demonstrate proof of NS residency. Attach a separate page if necessary.

Supporting documents are included with this form.

SECTION 5 - AMOUNT PAYABLE

PDTT Payable: Applies to residential properties of 3 or fewer dwelling units transferred where an ownership interest in the property is granted to a non-resident(s) of NS. See the [Non-Resident Provincial Deed Transfer Tax Guidelines](#) for details on how the tax is calculated.

Interest: Applies and accumulates at 1% per month on the unpaid balance. Where interest is applicable, it will begin accumulating starting on the date the property is transferred. This includes the case where an individual declared their intention to move to NS within 6 months of the date the property is transferred and does not move or does not demonstrate proof of residency.

Penalty: The PDTT Administrator will review this form and supporting documentation along with the information submitted at the time of the property transaction to assess whether a penalty is warranted.

Upon review of the submitted information (or if the required information is not submitted by the 6 month deadline), the PDTT Administrator will issue a tax assessment to the grantee(s) and the amount owing must be paid by the due date on the tax assessment. Regardless of residency status, each grantee is jointly and severally liable for all amounts due.

SECTION 6 - DECLARATION

As the grantee named above,

- I declare that I am unable to demonstrate proof of NS residency within 6 months of the date of my property transaction.
- I declare that the information entered on this form is true and correct.
- I understand that, upon review of this form, the PDTT Administrator will issue a tax assessment including the PDTT and interest payable. The PDTT Administrator may also assess a penalty where warranted by circumstances.
- I declare that I will submit the required payment by the deadline on the tax assessment that will be issued to me.
- I acknowledge the Privacy Notice and understand how my personal information will be used.

Name _____ Signature _____ Date (dd-mmm-yyyy) _____

Warning: The Non-Resident Deed Transfer and Property Taxes Act allows for penalties to be applied if any person provides information which they know is false or misleading, or if material facts are omitted.