

Provincial Deed Transfer Tax Affidavit of Residence

Grantee Type: Person Acting as a Trustee



An affidavit of residence is required for each grantee included in the property transaction. If the trust has multiple trustees, choose one trustee to complete the affidavit. If the trust does not allow for this, attach a letter providing the authority for one trustee to complete the affidavit. Information on this form will be used to validate residency and may be shared with other departments within the Province of Nova Scotia. Once the affidavit is completed, it must be uploaded (when prompted) to the online Provincial Deed Transfer Tax Form.

CRA Trust account number if available

Trust Information

Full legal name of the trust – Enter the full name of the trust as it appears on its latest income tax return

Country of Residence

Province/Territory

Person Acting as a Trustee (information for contact purposes)

Full legal name – Enter your full name as it appears on your latest income tax return.

Civic address – Enter the civic address of your current primary residence.
PO boxes not allowed

Apartment/Unit

For example, 'Apt 100'

City/Town/Community

Province/Territory

Country

Postal Code

Phone number

Email address

Residency Declaration

Answer the following questions to the best of your information and belief.

Does the settlor or any of the trustees (or person related to any of them) have the power to revoke the trust or add/change the beneficiaries?

Yes No

IF YES: Are 50% or more of the persons with these powers residents of Nova Scotia for income tax purposes?

Yes No

IF NO: Is 50% or more of the beneficial interest in the trust held by beneficiaries who are residents of Nova Scotia for income tax purposes?

Yes No

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Select the option that describes your responses from above:

If the settlor or any of the trustees (or person related to any of them) **have** the power to revoke the trust or add/change the beneficiaries:

- I declare that 50% or more of the persons with the power to revoke the trust or add/change beneficiaries **are residents of Nova Scotia** for income tax purposes, therefore the trust property **is considered** to be owned by a resident(s) of Nova Scotia.
- I declare that over 50% of the persons with the power to revoke the trust or add/change beneficiaries **are not residents of Nova Scotia** for income tax purposes, therefore the trust property **is not considered** to be owned by a resident(s) of Nova Scotia.

If the settlor or any of the trustees (or person related to any of them) **do not have** the power to revoke the trust or add/change the beneficiaries:

- I declare that 50% or more of the beneficial interest in the trust is held by beneficiaries who **are residents of Nova Scotia** for income tax purposes, therefore the trust property **is considered** to be owned by a resident(s) of Nova Scotia.
- I declare that over 50% of the beneficial interest in the trust is held by beneficiaries who **are not residents of Nova Scotia** for income tax purposes, therefore the trust property **is not considered** to be owned by a resident(s) of Nova Scotia.

If you feel it is necessary, you can attach additional information to support the above declaration. The Administrator may also request additional information at a later date to assist in determining residency.

- I am attaching additional information to support the above declaration.
 - I, , make oath/affirm that I am a trustee of the trust named above and I have personal knowledge of the facts and information in this affidavit and they are true.
 - I consent the Department of Finance and Treasury Board to use the information above (including the trust account number) to verify residency status.
 - I consent the Department of Finance and Treasury Board to share the information above across other departments within the Province of Nova Scotia as needed.

(Severally) sworn/affirmed at in the County of

Province of Nova Scotia, this day of , (year) before me.

Trustee signature

Date

Barrister, commissioner, or notary public signature

Date