

Taxation

Tax 101

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Non-resident Deed Transfer Tax and Property Tax

Government introduced the Provincial Deed Transfer Tax and Property Tax for Non-residents of Nova Scotia in the 2022-2023 budget.

Provincial Deed Transfer Tax for Non-residents

The Provincial Deed Transfer Tax (PDTT) will be effective for all purchase and sale agreements and other specific transfers starting 1 April 2022.

The Provincial Deed Transfer Tax will apply to all residential properties or portion of property deemed residential with 3 dwelling units or less, including vacant residential property.

The PDTT is a 5% tax levied on the purchase price or the assessed value of property (whichever is greater).

Exemptions

Some deed transfers are exempt from this tax. They include:

- transactions involving an Agreement of Purchase and Sale dated before 1 April 2022
- transactions only including residential property (or a portion of residential property) with more than 3 dwelling units
- residential property with 3 or less dwelling units being transferred to grantees where 50% or more of the ownership is by residents of Nova Scotia
- residential property with 3 or less dwelling units being transferred to grantees who are not residents of Nova Scotia, if they intend to move to Nova Scotia within 6 months of the property transfer
- property being transferred between spouses/common law partners (or former spouses or common law partners if the transfer is for the purpose of division of marital/jointly held assets)
- all of the statements in this bullet must be true for this exemption to qualify. Deeds being registered to simply confirm, correct, modify, or supplement a deed previously given, if there is no consideration beyond \$1 and the deed does not include more property than the previous deed
- residential property being transferred under a power of sale
- residential property being transferred by foreclosure (including a sale under an order for foreclosure and sale, a sale under an order for simple foreclosure, or a transfer effecting foreclosure under another court order)
- transactions only including property classified as commercial/resource (no portion of the property is classified as residential)
- transactions where the grantee is a registered Canadian charitable organization and the residential property in this transaction will not be used for commercial, industrial or other business purposes

For property transactions where the Provincial Deed Transfer Tax applies, an affidavit is required with additional information about each grantee. The affidavits for each grantee must be uploaded online when prompted.

Process

More information and required forms will be available in the near future. Please check this website for updates.

Contact



For More Information

NSDeedTransferTax@novascotia.ca



Use the [Services Directory](#) to quickly access information on all of the services provided by the NS Department of Finance and Treasury Board.

For questions about the Provincial Deed Transfer Tax, email NSDeedTransferTax@novascotia.ca.

Provincial Property Tax for Non-residents

The Provincial Property Tax for Non-residents applies to residential property with 3 dwelling units or less (including residential vacant land) or a portion of property that is residential, if the majority is owned by non-residents of Nova Scotia. The Provincial Property Tax for Non-residents is effective 1 April 2022.

The Provincial Property Tax for Non-residents is an annual tax of \$2 per \$100 of the property's assessed value, as determined by the Property Valuation Services Corporation.

Exemptions

Some properties are exempt from Provincial Property Tax for Non-residents. Exemptions include:

- residential property with more than 3 dwelling units
- residential property with 3 or less dwelling units where 50% or more of the ownership is by residents of Nova Scotia
- residential property with 3 or less dwelling units where over 50% of the ownership is by non-residents of Nova Scotia and rented out on a full-time basis (leased for at least 12 months)
- property classified as commercial/resource (no portion of the property is classified as residential)

Process

More information and required forms will be available in the near future. Please check this website for updates.

Contact

For questions about the Provincial Property Tax for Non-residents, email NSPropertyTax@novascotia.ca.

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Update from Finance and Treasury Board (NSFM)

Non-Resident Provincial Deed Transfer Tax

Effective April 1, 2022 the province will implement a Deed Transfer Tax of 5 per cent of the value of residential real property purchased by a non-resident of Nova Scotia. The tax will not apply to a transaction where the Agreement of Purchase and Sale was entered into prior to April 1, 2022. An exemption from the tax will be in place for non-resident purchasers who move to the province within 6 months of the closing date of the transaction.

Nova Scotia Non-Resident Property Tax

Effective for the 2022-23 fiscal year, the province will implement a Property Tax of \$2.00 per \$100 of assessed value on residential real property owned by a non-resident of Nova Scotia. The tax will not apply to residential properties that contain more than 3 units nor to residential properties that are leased to individual Nova Scotian residents for a period of at least 12 months. Where a property has multiple owners, an exemption from this tax is provided if 50 per cent or more of the owners are residents of Nova Scotia.

Legislation on these new taxes is expected to be introduced shortly in the Financial Measures Act 2022. Further details will be shared in due course.

Hello municipal partners,

As part of Budget 2022-23, ***Solutions for Healthcare, Solutions for Nova Scotians*** (<https://novascotia.ca/budget/>), changes are being made to improve our workforce, economy and housing. These include the Non-Resident Provincial Deed Transfer Tax and the Non-Resident Property Tax.

The Budget process is on-going and the Financial Measures (2022) Act will be introduced in the coming days. The Financial Measures Act (FMA) annually accompanies the other aspects of the Budget and puts into legislation those measures which require legislation in order to take effect. Both the Non-Resident Provincial Deed Transfer Tax and the Non-Resident Property Tax will be contained within this Bill.

More details will become available once the FMA has been introduced in the legislature. And, it will follow the usual process before becoming law.

We'd like to share three pieces of information with you in the meantime:

1. Both of these tax measures are to be administered by the province.
2. The Department of Finance and Treasury Board has developed a web page with more information for each of these tax measures:
<https://novascotia.ca/finance/en/home/taxation/tax101/non-resident-deed-transfer-tax-and-property-tax.html>
3. Finance and Treasury Board have provided two email addresses specific to the non-resident deed transfer and non-resident property tax initiatives. We'd ask that municipalities direct all public enquires to the below emails. They are being actively monitored.
 - NSPropertyTax@novascotia.ca
 - NSDeedTransferTax@novascotia.ca