

## Summary of Past and Ongoing Transaction Audits and Investigations

### Additional Property Transfer Tax Team

#### Audit activity and results August 2, 2016 - October 31, 2018

Audits completed	5,250
Audits in progress	812
Total assessments and reassessments	941
Non-compliance penalties issued	-
Net Audit Assessments for Additional Property Transfer Tax (ATT)	\$ 23,227,027
ATT refunded*	-\$ 14,409,796
<b>Net ATT</b>	<b>\$ 8,817,231</b>

\*Refunds include refunds for tax paid in error, Provincial Nominee Exemption refunds, and refunds for foreign nationals who receive their Permanent Residence status within one year of the registration date.

### The Number of Tax Auditors

	Pre-ATT Tax	Post-ATT Tax
Auditors	4	9**

\*\* The number of auditors post-ATT Tax includes additional auditors due to general workload increases as well as ATT.

## Monthly Breakdown of Past and Ongoing Transaction Audits and Investigations

### Additional Property Transfer Tax Team

#### Audit activity and results August 2, 2016 - November 26, 2017 using RUMBA

Audits completed	2,550
Total assessments and reassessments	311
Non-compliance penalties issued	-
Net Audit Assessments for Additional Property Transfer Tax (ATT)	\$ 11,098,122
ATT refunded*	-\$ 948,383
<b>Net ATT</b>	<b>\$ 10,149,739</b>

#### Monthly Breakdown of audit activity August 2, 2016 to November 26, 2017

	Audits Completed	Assessments/Reassessments	Net Assessed ATT	ATT Refunded
August	-	-	-	-
September	-	\$ -	\$ -	-
October	-	\$ -	\$ -	-
November	48	\$ 3,061,929	\$ -	-
December	15	-\$ 1,556,143	\$ -	-
January	5	\$ 369,450	\$ -	-
February	6	-\$ 355,084	-\$ 5,848	
March	6	-\$ 75,301	-\$ 129,375	
April	3	\$ 24,328	\$ -	
May	30	\$ 804,604	\$ -	
June	30	\$ 428,984	-\$ 81,905	
July	17	\$ 212,224	-\$ 343,473	
August	28	\$ 2,264,027	\$ -	
September	51	\$ 2,414,092	-\$ 150,000	
October	32	\$ 2,269,259	-\$ 5,236	
November	40	\$ 1,235,751	-\$ 232,545	
	2550	311	\$ 11,098,122	-\$ 948,383

\*Refunds include refunds for tax paid in error, Provincial Nominee Exemption refunds, and refunds for foreign nationals who receive their Permanent Residence status within one year of the registration date.

## Monthly Breakdown of Past and Ongoing Transaction Audits and Investigations

### Additional Property Transfer Tax Team

#### Audit activity and results November 27, 2017 to October 31, 2018 using TACS

Audits completed	2,700
Audits in progress	812
Total assessments and reassessments	630
Non-compliance penalties issued	-
Net Audit Assessments for ATT	\$ 12,128,905
ATT refunded*	-\$ 13,461,413
<b>Net ATT</b>	<b>-\$ 1,332,508</b>

#### Monthly Breakdown of audit activity November 27, 2017 to October 31, 2018

	Audits Completed	Assessments/Reassessments	Net Assessed ATT	ATT Refunded
November	-	-	-	-
December	16	13	\$ 192,687	-\$ 437,560
January	367	57	\$ 1,311,157	-\$ 1,530,223
February	236	36	\$ 1,110,322	-\$ 4,264,165
March	210	49	\$ 3,260,976	-\$ 573,298
April	213	83	\$ 2,393,074	-\$ 54,587
May	295	85	\$ 1,897,634	-\$ 946,338
June	297	75	-\$ 314,137	-\$ 1,049,508
July	305	75	\$ 150,301	-\$ 425,003
August	272	75	\$ 612,305	-\$ 1,212,036
September	264	51	\$ 1,089,197	-\$ 389,775
October	225	31	\$ 425,389	-\$ 2,578,919
	2700	630	\$ 12,128,905	-\$ 13,461,413

\*Refunds include refunds for tax paid in error, Provincial Nominee Exemption refunds, and refunds for foreign nationals who receive their Permanent Residence status within one year of the registration date.