

	ACQUISITION COSTS			TENANT COSTS	LEASES					RENT		LANDLORD & TENANT				
	TRANSFER TAX	AGENT'S FEES	LEGAL FEES	AGENT'S FEES*	LEASE LENGTH	RIGHT TO RENEW	PAID IN ADVANCE	GUARANTEE (Months)	VAT†	RENT PERIOD	RENT BASIS	INDEXATION PERIOD	INDEXATION BASIS	REPAIRS & MAINTENANCE		INSURANCE TENANT PAYS
														LANDLORD	TENANT	
ALBERTA	1/50 of 1%	1%-7%	Varies	3%-6%	5-10 years	Yes	Monthly	Varies	7%††	Negotiable	Negotiable	Annual	CPI or spec amt	Repairs	Maintenance	Yes
BRITISH COLUMBIA	1% of amt <\$200000 + 2% of amt >\$200000	1%-7%	Varies	3%-6%	5-10 years	Yes	Monthly	Varies	14.5%†	Negotiable	Negotiable	Annual	CPI or spec amt	Repairs	Maintenance	Yes
MANITOBA	\$900 + 1.5% >\$150000	1%-7%	Varies	3%-6%	5-10 years	Yes	Monthly	Varies	14%†	Negotiable	Negotiable	Annual	CPI or spec amt	Repairs	Maintenance	Yes
NEW BRUNSWICK	0.25%	1%-7%	Varies	3%-6%	5-10 years	Yes	Monthly	Varies	15%**	Negotiable	Negotiable	Annual	CPI or spec amt	Repairs	Maintenance	Yes
NEWFOUNDLAND	\$50 + 0.4% of amt >\$50	1%-7%	Varies	3%-6%	5-10 years	Yes	Monthly	Varies	15%**	Negotiable	Negotiable	Annual	CPI or spec amt	Repairs	Maintenance	Yes
NOVA SCOTIA	\$70 + up to 1.5% (local)	1%-7%	Varies	3%-6%	5-10 years	Yes	Monthly	Varies	15%**	Negotiable	Negotiable	Annual	CPI or spec amt	Repairs	Maintenance	Yes
ONTARIO	Varies	1%-7%	Varies	3%-6%	5-10 years	Yes	Monthly	Varies	15%†	Negotiable	Negotiable	Annual	CPI or spec amt	Repairs	Maintenance	Yes
PRINCE EDWARD ISL.	1%	1%-7%	Varies	3%-6%	5-10 years	Yes	Monthly	Varies	17.7%**	Negotiable	Negotiable	Annual	CPI or spec amt	Repairs	Maintenance	Yes
QUEBEC	\$2250 + 1.5% of amt >\$250000	1%-7%	Varies	3%-6%	5-10 years	Yes	Monthly	Varies	15%†	Negotiable	Negotiable	Annual	CPI or spec amt	Repairs	Maintenance	Yes
SASKATCHEWAN	0.2% <\$1M + 0.1% >\$1M	1%-7%	Varies	3%-6%	5-10 years	Yes	Monthly	Varies	13%†	Negotiable	Negotiable	Annual	CPI or spec amt	Repairs	Maintenance	Yes

KEY

† These provinces have a separate provincial tax that is not calculated against purchase of services
 †† This province does not have provincial sales tax on goods and services
 * Fees are generally shown as a percentage of the annual rent
 + Plus

• VAT regimen consists of Federal Goods & Services Tax of 7% and Provincial Sales Tax
 •• These provinces have a harmonized sales tax payable on all goods and services
 CPI Consumer Price Index