

**CONSOLIDATION OF BY-LAW NO. 1450 CONCERNING THE RATE OF  
TRANSFER DUTIES APPLICABLE TO TRANSFERS WHOSE BASIS OF  
IMPOSITION EXCEEDS \$500,000**

**Amended by by-laws : 1450-1, 1450-2 an 1450-3**

*Updated on January 1, 2021*

1. In this by-law, the following words mean:

“Act”: the Act respecting duties on transfers of immovables (C.Q.L.R., chapter D-15.1);

“basis of imposition”: the basis of imposition as defined in paragraph (2) of section 2 of the Act;

“transfer”: a transfer as defined in section 1 of the Act.

2. The rate of duties for transfers of immovables for the part of the basis of imposition that exceeds \$527 900 but does not exceed \$1,055,800, is 2%. The rate is 2.5% for the part of the basis of imposition that exceeds \$1,055,800.

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(2019) 1450-1, s. 1; (2019) 1450-2, s. 1;  
(2020) 1450-3, s. 1

3. This by-law shall come into effect according to the Law.