

**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, 1450-3, 1450-4, 1450-5, 1450-6 and
1450-7**

Updated on December 19, 2023

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 \$589,200 but does not exceed \$1,178,500, is 2%. The rate is 2.5% for the part of the basis of imposition that exceeds \$1,178,500 but does not exceed \$2,279,100. And the rate is 3% for the part of the basis of imposition that exceeds \$2,279,100.

(2019) 1450-1, s. 1; (2019) 1450-2, s. 1; (2020) 1450-3, s. 1; (2021) 1450-4, s.1; (2022) 1450-5, s. 1; (2022) 1450-6, s. 1, (2023) 1450-7, s. 1.

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