

LAND TRANSFER TAX – ONTARIO

0.5% – Up to \$55,000
1.0% – \$55,001 to \$250,000
1.5%* – Over \$250,000

- * plus additional .5% on value of consideration in excess of \$400,000 where the property contains at least one and not more than 2 single family residences.
- Paid by purchaser of real property.
- No tax on transfers where there is no consideration other than natural love and affection (family members).