RKG TAX & ACCOUNTING INC.

CHARTERED PROFESSIONAL ACCOUNTANT

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Underused Housing Tax (UHT) Information/Checklist

Taxation Year: 2023

Generally, the Underused Housing Tax (UHT) is payable by non-resident non-Canadian **owners** of vacant or underused housing in Canada. Most Canadian owners of **residential property** are excluded owners and, therefore, do not have any obligations and liabilities under the Underused Housing Tax Act (UHTA). However, in some cases, Canadian owners are still required to file a UHT return even if there is no tax payable.

Residential property is broadly defined as:

- a detached house or similar building that contains not more than three dwelling units, along with any appurtenances and the related land.
- a semi-detached house, rowhouse unit, residential condominium unit or other similar premises, along with any common areas, appurtenances, and the related land

You are an **owner** if any of the following applies:

- you are identified as an owner of the property in the land registration system where the property is located.
- you are considered an owner of the property based on such a land registration system.
- you are a life tenant under a life estate of the property.
- you are a life lease holder of the property.
- you are a lessee that has continuous possession of the land on which the property is situated under a long-term lease.

If you owned, in whole or in part, a residential property in Canada on December 31st, please read and answer the following questions carefully to help us determine whether you have a filing obligation or are subject to the UHT tax and need to prepare additional forms to submit to the CRA. Non-compliance with this reporting requirement results in significant penalties.

1. I owned Canadian residential property in my capacity as a trustee of a trust (other than as a personal representative of a deceased individual and other than as a trustee of a mutual fund trust, real estate investment trust or specified investment flow-through trust for Canadian income tax purposes). ❑ Yes ❑ No

   Is this a Canadian trust? ❑ Yes ❑ No Trust number: ____________________

2. I owned Canadian residential property in my capacity as a partner of a partnership. ❑ Yes ❑ No

   Is this a Canadian partnership? ❑ Yes ❑ No Partnership number: ______________

3. I am not a citizen or permanent resident of Canada, and I owned Canadian residential property. ❑ Yes ❑ No
4. I am a new owner in the calendar year. ❑ Yes ❑ No
5. I use the property as my primary residence. ❑ Yes ❑ No
6. The property is not suitable for year-round use. ❑ Yes ❑ No

If you answered Yes to questions 1, 2 or 3, please provide the following property details.

Physical address: ______________________________

______________________ Province: ______________________ Postal code: __________

Property ID: ______________________ Property tax or assessment roll number: ______________________

Type of property: ❑ Detached house ❑ Duplex ❑ Townhouse

❑ Semi-detached house ❑ Triplex ❑ Residential condominium

Year you became an owner: ______________________

Type of ownership: ❑ Sole tenancy ❑ Joint tenancy ❑ Tenants in common

Ownership percentage: ______________________

______________________ ______________________

Signature: **Signing date**

Please return the completed form to:

RKG TAX & ACCOUNTING INC., 5705 211 St, Langley, BC V3A2L7 or info@rkgargcpa.com