

2023 Underused Housing Tax (UHT) Questionnaire

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: Geib & Company Professional Corporation, 1020 - 10201 Southport Road SW, Calgary, AB T2W 4X9 or info@geibco.com