

# The Underused Housing Tax (UHT):

## Who is affected?

This annual federal 1% tax applies to owners of vacant or underused housing in Canada. If you are an affected owner, you must file a UHT return for each residential property you own.

### What is an owner?

There are 2 types of owners for the purposes of the Underused Housing Tax:

Affected owner

Excluded owner

**Affected owners** must file a UHT return and pay the tax unless an exemption applies.

**Excluded owners** have no obligations under the Underused Housing Tax Act.

### Who is an affected owner?

**Affected owners include, but are not limited to:**

- Foreign nationals
- Corporations that are neither incorporated nor continued in Canada
- Certain Canadian citizens or permanent residents
- Certain Canadian corporations

### What is a residential property?

A detached house or similar building that contains a maximum of 3 dwelling units, including the related land

A semi-detached house, rowhouse unit, or residential condominium unit, including the related land

To help you determine if you're an affected owner, visit:  
**[canada.ca/cra-uhf](https://canada.ca/cra-uhf)**



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