

The Underused Housing Tax (UHT):

Who is exempt from paying the tax?

If you're affected by the Underused Housing Tax and own residential property on December 31, you must file a UHT return for that calendar year. You must also pay the tax unless you qualify for an exemption.

1 Location and use of the residential property

You may be exempt from paying the tax if you are an individual and the property is:

A vacation property located in an eligible area of Canada and used by you or your spouse or common-law partner for at least 28 days in the calendar year

Learn more about exemptions

Remember that an affected owner who is exempt from paying the UHT must still file a UHT return by April 30.

2 Occupant of the residential property

You may be exempt from paying the tax if the property is:

- Used as a primary place of residence
- Used for qualifying occupancy

3 Availability of the residential property

You may be exempt from paying the tax if the property is:

- Newly constructed
- Not suitable to be lived in year-round, or seasonally inaccessible
- Uninhabitable for a certain number of days because of a disaster, hazardous conditions, or renovation

4 Type of owner

You may be exempt from paying the tax if you are a:

- New owner in the calendar year
- Deceased owner, or a co-owner or personal representative of a deceased owner

To learn more about each exemption from the tax, visit canada.ca/cra-uhf



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