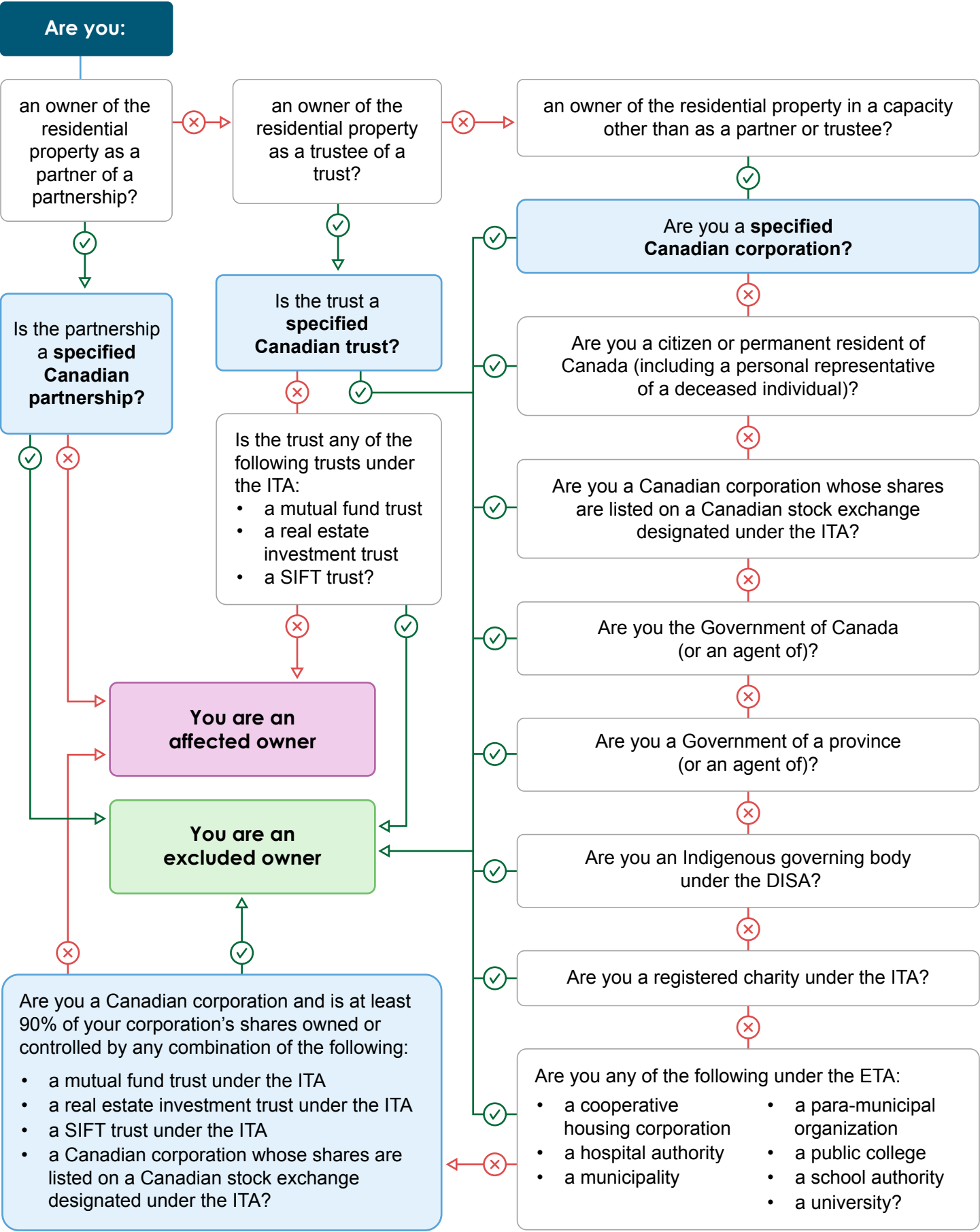


# Underused Housing Tax (UHT)

Excluded owners for 2023 onward



Excluded owners have no obligations under the Underused Housing Tax Act. Affected owners must file a UHT return and pay the tax unless an exemption applies. To learn more about the UHT and exemptions, visit [canada.ca/cra-uhf](https://canada.ca/cra-uhf).

**Legend**

**DISA:** Department of Indigenous Services Act

**SIFT:** specified investment flow-through

**ETA:** Excise Tax Act

**ITA:** Income Tax Act

✓ Yes

✗ No