

The Underused Housing Tax (UHT):

What is it?

The UHT is a new federal tax in Canada:



It is an annual 1% tax on the ownership of vacant or underused housing in Canada.



Anyone who files a UHT return must also pay the tax unless they qualify for an exemption.

What is an affected owner?

Affected owners are residential property owners who must file a UHT return and pay the tax. However, even if you have to file, you could be exempt from paying. To find out if you're an affected owner visit canada.ca/cra-uhf.

When to file the return and pay the tax

The due date to file your UHT return, make any elections, and pay any amounts you owe is April 30 for properties owned on December 31 of the previous calendar year.

How to file a return

You can file your UHT return:

electronically

by mail

by fax

File [electronically](#) or use form [UHT-2900, Underused Housing Tax Return and Election Form](#) to file by mail or fax.

How to pay the tax

Affected owners must pay any amounts owing in Canadian dollars with one of the following methods:

Online with a Canadian bank account using My Payment

By wire transfer or internationally issued credit card

By cheque

To learn more about the Underused Housing Tax, visit: canada.ca/cra-uhf



Canada Revenue Agency

Agence du revenu du Canada

Canada