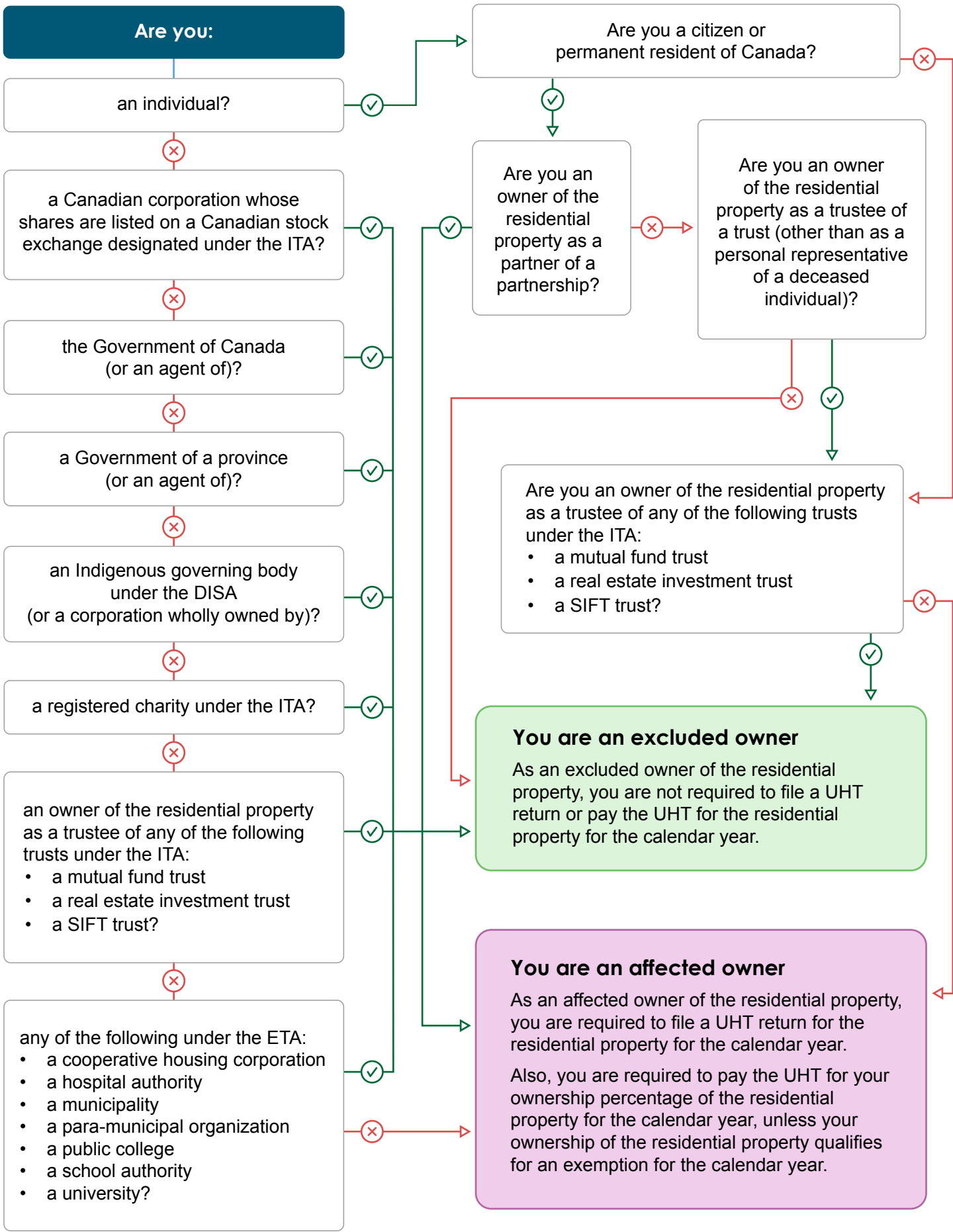


Underused Housing Tax (UHT)

2022 Excluded Owners



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.

Legend

DISA: Department of Indigenous Services Act
SIFT: specified investment flow-through

ETA: Excise Tax Act
ITA: Income Tax Act



Yes



No



Canada Revenue
Agency

Agence du revenu
du Canada

