

## Appendix 2 - Underused Housing Tax (UHT)

If any one of the following situation applies to you and you were on the legal title of a residential property located in Canada, you need to file the UHT before April 30th, 2023. Attention: Minimum \$5,000 penalty for late or not filing.

- Individuals who are not Canadian citizens or permanent residents of Canada
- Canadian controlled private corporations (CCPCs) and other privately held Canadian corporations
- Individuals who own residential property as a trustee of trust (other than as the personal representative of a deceased individual)
- Individuals who own residential property as a partner of a partnership

### Information Required if you are an individual:

#### Personal information:

SIN or ITN: if you do not have either, you need to apply for an ITN \_\_\_\_\_

Mailing Address \_\_\_\_\_

Telephone Number \_\_\_\_\_

Citizenship of the owner (who is neither a Canadian citizen nor PR): \_\_\_\_\_

#### Information about the residential property

Please provide purchase agreement

Please provide the most recent property tax statement

If another person owns more than 10% of this property, please provide name of the owner and % of ownership \_\_\_\_\_

Property ID used in the land registration system. (Can be found on the Legal Title of the property) \_\_\_\_\_

Type of the property

Detached House	Duplex	Triplex
Semi-detached house	Townhouse	Residential Condominium Unit

#### Use of the property

-Vacant

-Arm's length rent: Short term rental Long term lease (one tenant occupied more than 30 days)

-Non-arm's length rental, please specify relation \_\_\_\_\_

-Occupied by the owner

### Information Required if you are a corporation:

#### Owner information:

Business number -RU: RU number can be applied by [clicking here](#)

Mailing Address \_\_\_\_\_

Telephone Number \_\_\_\_\_

#### Information about the residential property

Please provide purchase agreement

Please provide the most recent property tax statement

If other people owns more than 10% of this property, please provide name of the owner and % of ownership \_\_\_\_\_

Property ID used in the land registration system. (Can be found on the Legal Title of the property) \_\_\_\_\_

Type of the property

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