

From: CAIRP <cairp_acpir@cairp.ca>
Sent: Wednesday, December 13, 2023 2:56 PM
To: Jovita Dsa
Subject: Third Update Regarding the Underused Housing Tax



Update #3 Regarding the Underused Housing Tax (UHT)

Further to the CAIRP Bulletins on the Underused Housing Tax (UHT) issue sent on November 2, 2023 and October 20, 2023 and the OSB Notices to Licensed Insolvency Trustees (LIT) published on November 2, 2023 and October 25, 2023, the Canada Revenue Agency (CRA) has provided CAIRP with an Interpretation letter which provides clarification on the application of the *Underused Housing Tax Act* and UHT requirements specifically for LITs. The CRA Underused Housing Tax Interpretation letter can be found [here](#).

Should you have further questions, they may be directed to CRA by **telephone** at 1-800-959-5525 or by **fax** at 1-418-566-0319. You can also reach out to CAIRP at info@cairp.ca if you are unable to get clarity from CRA on outstanding issues.

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