

COURSE NAME	ONLINE LIVE	ONLINE RECORDED	INSTRUCTOR
Underused Housing Tax - Obligations and Liabilities	Feb 15, 2023 9:00AM ET	Available Now	John Grummett CPA, CA

Starting with the 2022 calendar year and for each following year, owners of housing in Canada have to determine their obligations and liabilities under UHTA. Some owners will have to file an annual return and pay the UHT. Others will have to file an annual return but not pay the underused housing tax.

This course will go through the rules around the new "Underused Housing Tax" that have been published to date. It will address the following:

What is a residential property?

Who has to file?

When do you have to file?

Are you exempt from filing?

Are you required to pay the UHT?

How do you calculate the UHT?

As the rules are new and the tax and filing of the return is due April 30, 2023 there are questions arising on a daily basis. This 2-hour course will include time for a Q&A and once registered if you would like to send your questions to awinton@ajag.ca Alison will pass them along to John before the course.