



OFFICE OF THE PARLIAMENTARY BUDGET OFFICER  
BUREAU DU DIRECTEUR PARLEMENTAIRE DU BUDGET

December 7<sup>th</sup>, 2023

The Honourable Marie-Claude Bibeau  
Minister of National Revenue  
Canada Revenue Agency  
555 MacKenzie Avenue, 7<sup>th</sup> Floor  
Ottawa ON K1A 0L5

cra.minister-ministre.arc@cra-arc.gc.ca

Information Request: IR0726

Dear Minister Bibeau:

As you are likely aware, the Parliamentary Budget Officer (PBO) provides independent and non-partisan analysis to the Senate and to the House of Commons about matters related to the nation's finances and the economy, the estimates, certain other government documents, and the cost of proposals. In carrying out my mandate, I often require information held by government departments and Crown corporations and I am entitled to free and timely access – subject to limited exceptions – to such information under section 79.4 of the *Parliament of Canada Act*.

I am currently undertaking an analysis pursuant to paragraph 79.2(1)(b) of the *Parliament of Canada Act*, which mandates the PBO to prepare reports on matters of particular significance relating to the nation's finances or economy that are listed in an annual work plan.

For this analysis, I am requesting:

- The number of properties owned by individuals and the number of properties owned by businesses (obtained from line 001 of the UHT Return and Election Form) for each province.
  - For properties owned by individuals, the number of properties owned by individuals with 100% ownership and the number of properties owned by individuals with less than 100% ownership (obtained from part 8, line 8B of the UHT Return and Election Form ) for each province.
  - For properties owned by businesses, the number of properties owned with 100% ownership and the number of properties owned with less than 100% ownership (obtained from part 8, line 8B of the UHT Return and Election Form) for each province.

- The number of properties owned by individuals and the number of properties owned by businesses that are not exempted and will pay the UHT in each province.
  - For properties owned by individuals, the number of properties owned by individuals with 100% ownership and the number of properties owned by individuals with less than 100% ownership (obtained from part 8, line 8B of the UHT Return and Election Form ) for each province.
  - For properties owned by businesses, the number of properties owned with 100% ownership and the number of properties owned with less than 100% ownership (obtained from part 8, line 8B of the UHT Return and Election Form) for each province.

For each province, please provide:

- The number of owners with multiple properties.
- The number of owners/properties answering yes to line 315 of the UHT Form.
- The number of /properties answering yes to 320 of the UHT Form.
- The number of owners/properties answering yes to 405 of the UHT Form.
- The number of owners/properties answering yes to 505 of the UHT Form.
- The number of owners/properties answering yes to 605 of the UHT Form.

Define the following types of property

- Type 1: properties owned by individuals with 100% ownership.
- Type 2: properties owned by individuals with less than 100% ownership.
- Type 3: properties owned by businesses (with 100% ownership).
- Type 4: properties owned by businesses (with less than 100% ownership).

For each type of property that will be subject to the UHT, and for each province please provide:

- The average taxable value (Line 8A of the UHT Form).
- the average ownership percentage (line 8B of the UHT Form).
- the average taxable amount (line 8C of the UHT Form) .

Please provide the number of filings received by CRA for the 2022 tax year, as well as the number of filings that have been processed at the date of data extraction.

In order to provide the analysis to parliamentarians in a timely manner, I ask the information to be provided to my office no later than **December 21<sup>st</sup>, 2023**. If access to the requested information cannot be granted by that date, a response must be provided by you or your commissioner as soon as possible.

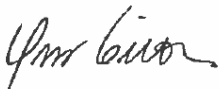
Should you or your staff have any questions about this information request, the analyst responsible, Louis Perrault can be contacted directly at [Louis.Perrault@parl.gc.ca](mailto:Louis.Perrault@parl.gc.ca), 613-292-7426.

Attached is a reply form. It too should be filled out and returned by December 21<sup>st</sup>, 2023, whether or not you provide access to the requested information. Should you refuse to provide access to the requested information, you or your commissioner must provide a written justification for the refusal as required under section 79.41 of the *Parliament of Canada Act*.

The response letter will be posted on the PBO website and, therefore, it should not be marked "confidential". As well, the requested information should be attached separately. If this information is confidential, please clearly mark it as such, either on the electronic spreadsheet or the hard copy version.

Providing timely and effective analysis to the Senate and House of Commons and promoting greater budget transparency and accountability are the PBO's primary objectives. The degree to which this is possible depends, to a large extent, on free and timely access to quality information held by government departments. In doing so, you are assisting us in better serving the Senate, the House of Commons, and their members.

Yours Sincerely,



Yves Giroux

Parliamentary Budget Officer

c.c.: Antoine Brunelle-Côté, Privy Council Office, Assistant Secretary to the Cabinet, Liaison Secretariat for Macroeconomic Policy

Bob Hamilton, Commissioner of Revenue and Chief Executive Officer, Canada Revenue Agency

Attachment: Reply form for IR0726