



FEV 05 2024
FEB 05 2024

Mr. Yves Giroux
Parliamentary Budget Officer
Office of the Parliamentary Budget Officer
99 Bank Street, 9th Floor
Ottawa ON K1A 0A9

Information Request: IR0726

Dear Mr. Giroux,

This is a response to your letter dated December 7, 2023, in which you requested information on returns filed for the Underused Housing Tax (UHT). In the attached documents, the Canada Revenue Agency (CRA) has provided the information requested to the specifications agreed upon with your analysts at a meeting on January, 9, 2024.

As you are aware, Section 241 of the *Income Tax Act* prohibits the Canada Revenue Agency (CRA) from disclosing taxpayer information. In the documents provided, the CRA has made every effort to minimize the need for suppressing data in order to maximize business value.

In addition to the information provided on assessed returns, the CRA can confirm that the number of unassessed UHT returns, as of January 24, 2024, is approximately 189,300. Please note that this number is constantly changing and is based on a combination of keyed-but-unassessed and unkeyed paper returns. The unkeyed paper returns included are based on manual counts.

Please note that the data provided are subject to change as more information becomes available and further analysis is performed. This is especially pertinent as the waiver of penalties and interest for late UHT filings has been extended to April 30, 2024, which means that the final number of returns cannot yet be estimated with any accuracy.

If desirable, CRA officials would be pleased to offer you or your officials a more detailed briefing on the table to facilitate an accurate interpretation of the statistics and to communicate any data limitations.

Should you require additional information, please do not hesitate to contact me or Mr. Maxime Guénette, Assistant Commissioner, Service, Innovation and Integration Branch, at 613-286-4869.

Please accept, Sir, my best regards,

Bob Hamilton