

CARSWELL

TAXATION OF REAL ESTATE IN CANADA

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This release updates commentary:

- Chapter 7 to reflect updates for taxes applicable to non-resident purchasers and owners of real estate in Canada and other miscellaneous updates; and
 - Chapter 14 to reflect updated information on provincial land transfer taxes and other related taxes and other miscellaneous updates.
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Highlights

- The following CRA guides, publications and forms have been updated:
 - Form GST20, Election for GST/HST Reporting Period;
 - Form T776, Statement of Real Estate Rentals
 - T2062, Request by a Non-Resident of Canada for a Certificate of Compliance Related to the Disposition of Taxable Canadian Property;



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- T2062A, Request by a Non-Resident of Canada for a Certificate of Compliance Related to the Disposition of Taxable Canadian Resource or Timber Resource Property, Canadian Real Property (Other than Capital Property), or Depreciable Taxable Canadian Property;
- T2091 (IND), Designation of a Property as a Principal Residence by an Individual (Other than a Personal Trust); and
- Guide T4036, Rental Income.