

## Publisher's Note

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### **TAXATION OF REAL ESTATE IN CANADA**

**Release No. 2, December 2025**

#### **Publisher's Special Release Note 2025**

The pages in this work were reissued in August 2025 and updated to reflect that date in the release line. Please note that we did not review the content on every page of this work in the August 2025 release. We will continue to review and update the content according to the work's publication schedule. This will ensure that subscribers are reading commentary that incorporates developments in the law as soon as possible after they have happened or as the author deems them significant.

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This release updates commentary in:

- **Chapter 12—The General Anti-Avoidance Rule and Real Estate**—to reflect the amendments to section 245 enacted by Bill C-59, the 2022 and 2023 Technical Notes, new caselaw and various other miscellaneous updates.
- **Chapter 13—GST/HST and Real Estate**—to reflect the new rules for platform-based short-term accommodation rentals, various new housing rebates, new caselaw, new and updated CRA publications and various other miscellaneous updates.

The following CRA Folio, Guide and Forms have been updated:

- Guide T4036, *Rental Income*
- Form T2062, *Request by a Non-Resident of Canada for a Certificate of Compliance Related to the Disposition of Taxable Canadian Property*