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TAXATION OF REAL ESTATE IN CANADA

Release No. 1, July 2026

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 7 (Non-Residents):** Updated to reflect the repeal of the UHT and other miscellaneous updates.
- **Chapter 12 (GAAR):** Updated to reflect updated CRA administrative guidance, recent cases, and other miscellaneous updates.
- **Chapter 13 (GST):** Updated to reflect Ontario's enhanced new housing rebates, new cases, and other miscellaneous updates.
- **Chapter 14 (LTT):** Updated to reflect the municipal non-resident speculation tax and increased land transfer tax rates in Toronto, various changes to provincial transfer taxes and speculation and vacancy taxes, new CRA Views documents, new cases, and other miscellaneous updates.

The following CRA Guide and Forms have been updated:

- Guide T4036, *Rental Income*
- Form T776, *Statement of Real Estate Rentals*
- Form GST60, *GST/HST Return for Purchase of Real Property or Carbon Emission Allowances*
- Form T2091IND, *Designation of a Property as a Principal Residence by an Individual (Other Than a Personal Trust)*
- Form T2091-WS, *Principal Residence Worksheet*