Agence du revenu du Canada



Table 3a: Current Year Investment Tax Credit (ITC) Allowable by Sector (two digits) based on the North American Industry Classification System (NAICS), 2015 to 2021

	2015		2016		2017		2018		2019		2020		2021	
NAICS Sector	Business count	Amount (\$000)	Business count	Amount (\$000)	Business count	Amount (\$000)								
Agriculture Forestry Fishing and Hunting (11)	3,480	21,063	3,830	21,505	4,810	24,004	5,060	27,601	5,160	34,548	5,410	34,932	5,360	38,205
Mining and Oil and Gas Extraction (21)	200	91,423	190	63,497	190	73,143	200	111,693	190	101,098	160	90,932	170	89,505
Utilities (22)	30	3,483	40	3,956	30	6,952	40	5,886	40	8,022	40	7,371	40	5,287
Construction (23)	400	21,127	370	19,934	350	21,978	350	22,620	410	30,751	410	33,321	390	32,661
Manufacturing (31 32 33)	6,620	1,020,196	6,110	966,990	5,810	950,836	5,750	980,775	5,790	1,015,395	5,510	943,346	5,260	951,632
Wholesale Trade (41)	1,260	215,452	1,160	241,656	1,110	243,607	1,120	259,641	1,160	296,024	1,100	295,136	1,080	315,591
Retail Trade (44 45)	310	15,399	280	15,167	270	17,270	290	19,122	330	24,798	330	27,787	360	31,969
Transportation and Warehousing (48 49)	140	17,473	120	21,679	130	20,790	130	25,486	130	32,731	140	28,641	140	27,369
Information and Cultural Industries (51)	1,150	261,330	1,110	252,612	1,100	233,015	1,120	260,825	1,180	303,181	1,160	315,249	1,130	310,552
Finance and Insurance (52)	230	46,540	220	46,203	220	42,731	250	51,889	250	70,828	270	66,722	280	67,716
Real Estate and Rental and Leasing (53)	280	8,888	250	7,198	280	6,062	280	7,188	250	10,729	260	8,610	210	10,221
Professional Scientific and Technical Services (54)	6,000	987,323	5,940	1,027,255	6,000	1,064,185	6,360	1,153,581	6,750	1,326,371	6,870	1,334,982	7,250	1,467,573
Management of Companies and Enterprises (55)	170	22,170	150	20,563	140	22,247	110	17,959	100	17,856	100	18,642	100	21,892
Administrative and Support Waste Management and Remediation Services (56)	330	24,444	300	23,547	280	23,810	300	28,962	330	34,110	310	31,940	300	32,198
Educational Services Health Care Social Assistance Arts Entertainment Recreation Accommodation and Food Services (61 62 71 72)	1,440	43,144	1,420	43,287	1,390	42,314	1,450	48,363	1,520	63,228	1,520	66,308	1,670	82,308
Other Services (including Public Administration) (81 91)	210	10,211	200	9,659	190	10,664	180	11,347	190	12,083	170	11,223	160	11,658
Missing/Not Assigned	70	1,377	60	1,884	60	1,752	50	2,636	50	3,437	50	2,085	120	3,584
TOTAL	22,310	2,811,042	21,730	2,786,590	22,330	2,805,361	23,040	3,035,575	23,840	3,385,188	23,810	3,317,227	24,020	3,499,921

Notes:

- Current year ITC allowable is defined where line 540 is greater than zero on Schedule 31.
 Data are as of March 31, 2024.
- 3. A zero (0) indicates that the information has been suppressed for confidentiality purposes. Suppressed information also includes valid zeros.
- 4. The sum of the data may not add to the total due to rounding or suppression.
- The sum of the data may not add to the total due to founding of suppression.
 Data are subject to change due to (re)assessments.
 Counts are rounded to the nearest ten while amounts are rounded and in thousands of dollars.
 Data are presented on a tax-year basis.