



Canada Revenue
Agency

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Table 3A

Current Year Investment Tax Credit (ITC) Allowable, by Sector (two digits) based on the North American Industry Classification System (NAICS), 2011 to 2015

NAICS Sector Groupings	2011		2012		2013		2014		2015	
	COUNT	SUM	COUNT	SUM	COUNT	SUM	COUNT	SUM	COUNT	SUM
Agriculture, Forestry, Fishing and Hunting (11)	3,070	31,959	3,090	28,883	3,170	26,854	3,340	22,513	3,520	22,853
Mining and Oil and Gas Extraction (21)	230	123,499	250	186,368	250	199,770	230	142,027	210	80,976
Utilities (22)	50	3,365	40	2,721	40	2,566	30	1,359	30	1,802
Construction (23)	790	40,202	670	35,396	580	29,361	510	23,371	420	22,886
Manufacturing (31, 32, 33)	9,130	1,365,562	8,380	1,292,101	7,720	1,251,532	7,140	1,071,396	6,570	1,038,859
Wholesale Trade (41)	2,000	359,114	1,840	346,676	1,640	286,902	1,470	228,647	1,310	212,142
Retail Trade (44, 45)	480	20,148	460	19,175	410	16,539	350	15,869	340	15,855
Transportation and Warehousing (48, 49)	210	16,914	180	16,220	160	14,812	150	15,501	140	17,053
Information and Cultural Industries (51)	1,290	411,644	1,320	429,988	1,300	477,320	1,180	265,620	1,130	272,024
Finance and Insurance (52)	320	66,370	290	62,752	260	57,853	220	46,409	200	36,696
Real Estate and Rental and Leasing (53)	310	12,722	300	12,456	250	10,005	230	8,446	220	7,215
Professional, Scientific and Technical Services (54)	6,190	1,073,446	6,100	1,099,201	6,110	1,078,367	6,030	941,126	5,930	953,840
Management of Companies and Enterprises (55)	230	30,992	210	45,189	170	31,502	150	19,442	130	17,159
Administrative and Support, Waste Management and Remediation Services (56)	520	35,644	450	33,855	440	31,433	380	26,270	350	28,449
Educational Services, Health Care and Social Assistance, Arts, Entertainment and Recreation, Accommodation and Food Services (61, 62, 71, 72)	1,040	39,896	1,140	42,034	1,230	40,397	1,320	41,470	1,420	43,478
Other Services (including Public Administration) (81, 91)	390	15,531	360	15,174	330	14,247	270	11,658	230	10,036
Missing/Not Assigned	110	3,562	80	2,669	60	1,268	100	1,916	110	2,750
TOTAL	26,370	3,650,569	25,150	3,670,860	24,110	3,570,727	23,110	2,883,041	22,230	2,784,073

Notes

1. Current year ITC allowable is defined where line 540 is greater than zero on *Schedule 31, Investment Tax Credit*.
2. Data are as of September 30, 2019.
3. A hyphen [-] indicates that the information has been suppressed for confidentiality purposes. Suppressed information also includes valid zeroes.
4. The sum of the data may not add to the total due to rounding.
5. Data are subject to change due to newly-assessed returns, reassessments, restatements and carry-backs.
6. Counts are rounded to the nearest ten while amounts are rounded and in thousands of dollars.
7. Data are presented on a tax-year basis.