



Canada Revenue  
Agency

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Table 5A

Scientific Research and Experimental Development (SR&ED) Expenditures Deducted from Tax on Schedule 1, 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)	660	49,399	570	51,569	500	62,653	460	47,431	440	46,773
Mining and Oil and Gas Extraction (21)	160	274,762	160	582,542	160	475,058	160	631,883	130	280,594
Utilities (22)	30	2,381	30	3,090	30	7,373	20	3,067	20	3,706
Construction (23)	660	59,099	-	-	500	39,560	420	41,031	360	46,508
Manufacturing (31, 32, 33)	7,270	3,599,226	6,650	2,500,812	6,110	2,406,837	5,710	2,656,811	5,440	3,167,659
Wholesale Trade (41)	1,660	1,162,845	1,470	1,052,206	1,330	889,809	1,250	921,387	1,110	955,229
Retail Trade (44, 45)	390	22,094	360	25,199	310	23,613	-	-	-	-
Transportation and Warehousing (48, 49)	-	-	150	40,182	120	43,538	110	56,614	110	63,136
Information and Cultural Industries (51)	920	602,613	900	722,506	880	1,614,989	840	495,796	810	746,753
Finance and Insurance (52)	260	186,580	240	218,589	210	252,927	200	235,112	160	139,054
Real Estate and Rental and Leasing (53)	-	-	-	-	130	12,404	-	-	-	-
Professional, Scientific and Technical Services (54)	4,740	1,993,178	4,620	1,972,126	4,610	1,987,547	4,530	2,047,928	4,530	2,258,285
Management of Companies and Enterprises (55)	230	167,087	200	207,174	170	112,246	140	142,522	130	201,840
Administrative and Support, Waste Management and Remediation Services (56)	450	57,957	390	55,205	380	48,185	310	43,381	290	63,451
Educational Services, Health Care and Social Assistance, Arts, Entertainment and Recreation, Accommodation and Food Services (61, 62, 71, 72)	950	67,721	1,050	53,973	1,130	59,920	1,240	62,180	1,340	107,170
Other Services (including Public Administration) (81, 91)	-	-	-	-	290	20,880	-	-	-	-
Missing/Not Assigned	80	3,769	60	1,931	40	1,437	70	2,537	80	4,576
<b>TOTAL</b>	<b>19,150</b>	<b>8,580,997</b>	<b>17,910</b>	<b>7,806,714</b>	<b>16,900</b>	<b>8,058,978</b>	<b>16,080</b>	<b>7,708,908</b>	<b>15,530</b>	<b>8,429,054</b>

Notes

1. SR&ED Expenditures Deducted from Tax are defined where line 411 is greater than zero on *Schedule 1, Net Income (Loss) for Income Tax Purposes*.
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.