



Canada Revenue
Agency

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du Canada

Canada

Table 3A

Current Year Investment Tax Credit (ITC) Allowable, by Sector (two digits) based on the North American Industry Classification System (NAICS), 2012 to 2018

| NAICS Sector Groupings | 2012 | | 2013 | | 2014 | | 2015 | | 2016 | | 2017 | | 2018 | |
|------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|
| | COUNT | SUM | COUNT | SUM | COUNT | SUM | COUNT | SUM | COUNT | SUM | COUNT | SUM | COUNT | SUM |
| Agriculture, Forestry, Fishing and Hunting (11) | 3,080 | 26,725 | 3,160 | 24,724 | 3,330 | 21,094 | 3,510 | 21,582 | 3,860 | 21,578 | 4,850 | 23,888 | 5,100 | 27,888 |
| Mining and Oil and Gas Extraction (21) | 250 | 172,161 | 250 | 199,133 | 230 | 144,970 | 210 | 82,478 | 200 | 57,257 | 190 | 71,582 | 180 | 86,101 |
| Utilities (22) | 40 | 2,684 | 40 | 2,580 | 30 | 1,366 | 30 | 1,763 | 40 | 3,449 | 30 | 5,555 | 30 | 2,792 |
| Construction (23) | 660 | 34,753 | 570 | 28,366 | 500 | 22,479 | 400 | 22,176 | 380 | 19,054 | 360 | 21,181 | 340 | 20,893 |
| Manufacturing (31, 32, 33) | 8,400 | 1,287,163 | 7,740 | 1,247,795 | 7,170 | 1,070,151 | 6,610 | 1,036,074 | 6,100 | 1,002,825 | 5,790 | 977,685 | 5,550 | 954,928 |
| Wholesale Trade (41) | 1,820 | 346,013 | 1,620 | 288,825 | 1,450 | 229,906 | 1,290 | 213,146 | 1,190 | 241,511 | 1,130 | 240,065 | 1,100 | 254,459 |
| Retail Trade (44, 45) | 450 | 19,597 | 400 | 16,734 | 340 | 16,181 | 330 | 16,070 | 290 | 16,158 | 300 | 19,956 | 290 | 21,540 |
| Transportation and Warehousing (48, 49) | 180 | 17,296 | 160 | 14,981 | 150 | 15,394 | 140 | 16,783 | 120 | 20,623 | 130 | 20,990 | 120 | 22,414 |
| Information and Cultural Industries (51) | 1,320 | 431,285 | 1,310 | 477,821 | 1,180 | 264,937 | 1,140 | 271,368 | 1,090 | 264,075 | 1,040 | 241,613 | 1,020 | 241,996 |
| Finance and Insurance (52) | 300 | 82,831 | 260 | 64,134 | 230 | 53,380 | 200 | 45,457 | 190 | 44,680 | 200 | 41,742 | 210 | 48,637 |
| Real Estate and Rental and Leasing (53) | 300 | 12,226 | 260 | 10,060 | 240 | 8,533 | 240 | 6,881 | 210 | 5,906 | 230 | 5,809 | 210 | 6,122 |
| Professional, Scientific and Technical Services (54) | 6,120 | 1,103,383 | 6,140 | 1,079,478 | 6,060 | 942,450 | 5,980 | 957,442 | 5,900 | 982,175 | 5,950 | 1,029,409 | 6,080 | 1,075,883 |
| Management of Companies and Enterprises (55) | 220 | 48,034 | 180 | 27,147 | 170 | 25,546 | 140 | 18,666 | 130 | 17,740 | 110 | 13,862 | 80 | 10,613 |
| Administrative and Support, Waste Management and Remediation Services (56) | 440 | 33,485 | 430 | 30,488 | 370 | 25,932 | 340 | 27,413 | 310 | 26,662 | 300 | 27,163 | 300 | 31,935 |
| Educational Services, Health Care and Social Assistance, Arts, Entertainment and Recreation, Accommodation and Food Services (61, 62, 71, 72) | 1,140 | 39,322 | 1,230 | 37,942 | 1,320 | 39,570 | 1,420 | 42,353 | 1,380 | 41,505 | 1,340 | 41,200 | 1,390 | 45,929 |
| Other Services (including Public Administration) (81, 91) | 360 | 14,335 | 320 | 13,736 | 270 | 11,099 | 220 | 9,475 | 210 | 9,323 | 200 | 10,350 | 180 | 11,321 |
| Missing/Not Assigned | 80 | 2,575 | 50 | 1,141 | 90 | 1,566 | 80 | 1,595 | 90 | 2,903 | 90 | 2,847 | 150 | 6,323 |
| TOTAL | 25,160 | 3,673,870 | 24,120 | 3,565,084 | 23,130 | 2,894,555 | 22,270 | 2,790,721 | 21,650 | 2,777,424 | 22,230 | 2,794,695 | 22,330 | 2,869,775 |

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, 2020.
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 and reassessments.
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.