



Canada Revenue
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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), 2012 to 2018

	2012		2013		2014		2015		2016		2017		2018	
	COUNT	SUM	COUNT	SUM	COUNT	SUM	COUNT	SUM	COUNT	SUM	COUNT	SUM	COUNT	SUM
NAICS Sector Groupings														
Agriculture, Forestry, Fishing and Hunting (11)	570	40,699	500	51,357	450	37,711	440	37,945	390	35,655	-	-	360	68,010
Mining and Oil and Gas Extraction (21)	170	581,549	160	474,488	160	612,085	130	284,404	120	294,821	120	474,024	110	331,329
Utilities (22)	20	3,075	30	7,451	20	3,043	20	3,544	-	-	20	18,127	20	4,019
Construction (23)	560	52,330	480	38,204	410	40,085	350	45,896	350	43,603	-	-	-	-
Manufacturing (31, 32, 33)	6,670	2,480,608	6,140	2,395,157	5,740	2,622,678	5,480	3,168,284	5,090	3,058,225	4,790	3,342,960	4,620	3,247,859
Wholesale Trade (41)	1,450	1,005,971	1,310	890,069	1,230	961,261	1,100	944,380	990	1,094,450	950	927,355	940	866,778
Retail Trade (44, 45)	360	26,715	310	23,390	-	-	-	-	-	-	230	33,409	230	34,570
Transportation and Warehousing (48, 49)	150	43,578	120	43,924	110	56,785	110	63,586	100	81,802	-	-	100	108,561
Information and Cultural Industries (51)	910	735,392	890	1,620,598	850	497,583	820	755,104	780	566,978	740	443,952	740	503,398
Finance and Insurance (52)	250	235,373	210	270,159	200	258,727	160	185,127	150	215,174	-	-	150	200,065
Real Estate and Rental and Leasing (53)	-	-	120	12,372	-	-	-	-	-	-	-	-	-	-
Professional, Scientific and Technical Services (54)	4,640	2,012,279	4,630	1,985,023	4,550	2,078,678	4,570	2,354,849	4,470	2,307,369	4,490	2,357,934	4,580	2,165,521
Management of Companies and Enterprises (55)	210	227,385	180	87,419	160	166,088	140	201,460	120	124,601	-	-	70	72,971
Administrative and Support, Waste Management and Remediation Services (56)	380	52,565	370	46,818	310	43,587	280	62,658	250	52,391	-	-	250	70,146
Educational Services, Health Care and Social Assistance, Arts, Entertainment and Recreation, Accommodation and Food Services (61, 62, 71, 72)	1,050	53,959	1,130	56,272	1,240	59,775	1,350	76,651	1,270	62,451	-	-	1,300	73,558
Other Services (including Public Administration) (81, 91)	-	-	280	21,113	-	-	-	-	-	-	170	16,314	-	-
Missing/Not Assigned	60	1,763	40	1,144	50	1,864	60	3,034	70	3,383	70	4,779	-	-
TOTAL	17,910	7,828,031	16,910	8,024,958	16,100	7,762,712	15,560	8,531,288	14,700	8,342,307	14,190	11,886,700	14,110	8,205,432

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, 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.