



Canada Revenue  
Agency

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), 2013 to 2019**

NAICS Sector Groupings	2013		2014		2015		2016		2017		2018		2019	
	COUNT	SUM	COUNT	SUM	COUNT	SUM	COUNT	SUM	COUNT	SUM	COUNT	SUM	COUNT	SUM
<b>Agriculture, Forestry, Fishing and Hunting (11)</b>	3,160	26,303	3,320	22,198	3,500	22,863	3,850	23,406	4,840	25,636	5,090	30,199	5,150	35,154
<b>Mining and Oil and Gas Extraction (21)</b>	240	200,746	230	147,870	210	84,434	200	60,749	200	72,977	200	105,087	180	64,592
<b>Utilities (22)</b>	30	2,212	30	1,253	30	1,749	40	3,318	30	5,668	30	2,976	40	7,350
<b>Construction (23)</b>	560	26,665	490	21,284	400	21,266	370	19,881	340	21,788	350	22,412	380	29,379
<b>Manufacturing (31, 32, 33)</b>	7,750	1,223,276	7,180	1,054,712	6,620	1,014,327	6,120	978,674	5,810	956,203	5,740	983,425	5,640	990,912
<b>Wholesale Trade (41)</b>	1,610	295,077	1,430	233,964	1,270	218,833	1,170	245,265	1,120	245,774	1,120	255,244	1,130	233,485
<b>Retail Trade (44, 45)</b>	390	16,468	350	15,932	320	16,241	290	16,337	290	19,212	300	21,547	340	26,490
<b>Transportation and Warehousing (48, 49)</b>	160	36,507	140	31,845	130	34,044	110	32,307	120	26,952	130	24,892	130	28,732
<b>Information and Cultural Industries (51)</b>	1,310	467,718	1,180	257,175	1,140	264,092	1,090	253,588	1,080	231,727	1,090	257,042	1,110	283,225
<b>Finance and Insurance (52)</b>	280	62,526	250	51,899	210	44,946	200	44,642	210	41,330	240	51,492	220	61,745
<b>Real Estate and Rental and Leasing (53)</b>	290	11,690	260	9,476	260	8,387	240	7,099	250	6,166	250	7,084	230	11,524
<b>Professional, Scientific and Technical Services (54)</b>	6,130	1,087,350	6,070	950,493	5,990	969,329	5,930	995,554	5,980	1,043,217	6,330	1,126,812	6,570	1,277,570
<b>Management of Companies and Enterprises (55)</b>	190	27,231	180	26,447	160	20,391	140	19,829	130	18,783	110	13,607	90	13,156
<b>Administrative and Support, Waste Management and Remediation Services (56)</b>	430	30,211	370	25,301	340	25,490	300	24,557	290	24,959	310	29,376	320	33,338
<b>Educational Services, Health Care and Social Assistance, Arts, Entertainment and Recreation, Accommodation and Food Services (61, 62, 71, 72)</b>	1,230	37,947	1,320	39,397	1,420	42,032	1,390	41,126	1,350	40,985	1,440	47,080	1,500	61,881
<b>Other Services (including Public Administration) (81, 91)</b>	320	13,936	270	11,154	220	9,515	210	8,942	190	10,290	180	11,100	190	12,435
<b>Missing/Not Assigned</b>	50	1,124	80	1,523	70	1,449	60	2,064	60	1,905	60	2,902	60	2,686
<b>TOTAL</b>	<b>24,120</b>	<b>3,566,988</b>	<b>23,140</b>	<b>2,901,921</b>	<b>22,280</b>	<b>2,799,388</b>	<b>21,690</b>	<b>2,777,337</b>	<b>22,290</b>	<b>2,793,571</b>	<b>22,960</b>	<b>2,992,279</b>	<b>23,260</b>	<b>3,173,653</b>

**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, 2021.
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 or suppression.
5. Data are subject to change due to (re)assessments.
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.