



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), 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
Agriculture, Forestry, Fishing and Hunting (11)	510	56,038	-	-	-	-	400	43,844	-	-	370	77,026	360	82,252
Mining and Oil and Gas Extraction (21)	150	472,776	160	632,858	130	287,315	120	291,786	120	478,251	120	422,095	110	402,755
Utilities (22)	-	-	-	-	-	-	-	-	-	-	-	-	30	13,031
Construction (23)	-	-	-	-	340	37,094	340	42,853	-	-	310	45,626	340	49,410
Manufacturing (31, 32, 33)	6,150	2,371,652	5,750	2,604,837	5,480	2,920,972	5,110	2,996,070	4,820	3,203,595	4,780	3,424,815	4,660	2,408,791
Wholesale Trade (41)	1,310	945,001	1,220	1,002,584	1,080	992,044	980	1,101,880	940	925,707	960	853,965	940	893,327
Retail Trade (44, 45)	-	-	280	35,635	260	26,747	-	-	-	-	230	35,484	280	37,179
Transportation and Warehousing (48, 49)	-	-	110	117,224	110	252,633	-	-	-	-	100	111,505	100	151,638
Information and Cultural Industries (51)	900	1,706,450	850	502,904	820	714,677	790	520,310	760	425,707	780	517,340	790	566,929
Finance and Insurance (52)	230	261,752	220	255,787	170	179,024	160	205,201	150	154,433	170	224,497	160	248,385
Real Estate and Rental and Leasing (53)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional, Scientific and Technical Services (54)	4,620	2,012,793	4,550	2,076,530	4,580	2,397,218	4,480	2,356,943	4,510	2,397,320	4,790	2,408,122	4,940	2,551,767
Management of Companies and Enterprises (55)	-	-	-	-	150	220,030	-	-	-	-	-	-	-	-
Administrative and Support, Waste Management and Remediation Services (56)	370	45,914	-	-	280	56,040	-	-	-	-	260	63,869	250	60,438
Educational Services, Health Care and Social Assistance, Arts, Entertainment and Recreation, Accommodation and Food Services (61, 62, 71, 72)	-	-	-	-	1,350	76,041	1,290	62,192	-	-	1,350	78,230	1,400	91,529
Other Services (including Public Administration) (81, 91)	280	21,421	230	17,322	190	15,916	-	-	-	-	-	-	170	18,859
Missing/Not Assigned	40	1,090	-	-	50	2,785	-	-	-	-	40	3,578	40	4,267
TOTAL	16,920	8,170,551	16,110	7,871,952	15,570	8,527,646	14,730	8,287,762	14,240	11,778,216	14,620	8,773,881	14,710	7,967,461

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, 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.