

Table 17
Taxable Capital Gains by Trust Type, 2019 to 2023

Trust Type	2019	2020	2021	2022	2023
Testamentary	655,651	684,717	1,596,034	1,331,118	924,403
Personal	2,951,280	3,752,005	5,213,838	4,969,528	4,173,089
Alter Ego	91,489	175,971	220,807	143,511	114,791
Specified	929,900	730,176	1,326,484	1,554,666	609,654
Joint Spousal or Common-law Partner	83,398	323,857	238,306	109,880	104,924
Spousal or Common-law Partner	0	0	0	580	476
Deemed Resident	59,558	271,728	446,322	190,048	33,813
Unit	8,997,539	11,084,447	19,073,562	8,722,416	10,878,862
Communal Organization	21,449	24,175	34,524	29,642	22,215
Mutual Fund/SIFT	31,322,955	39,950,928	78,464,340	30,111,356	35,087,059
Employee Benefit Plan	1,945	5,826	4,976	2,006	0
Insurance Segregated Fund	1,062,974	1,167,962	2,724,152	1,384,243	1,282,963
Employee	0	1,355	0	0	0
Non-profit Organization	0	1,847	0	1,301	0
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	128,764	219,690	300,254	134,382	93,337
RRSP/RRIF/RESP/RDSP/TFSA/FHSA	3,313	7,055	11,055	5,812	6,144
Environmental Quality Act	0	0	0	0	0
Health & Welfare	0	0	0	0	0
Lifetime Benefit	1,716	1,981	0	2,897	1,937
Certain Government Funded Trusts	0	0	0	0	0
Total	46,316,269	58,409,301	109,691,376	48,694,082	53,354,521

1. The sum of the data may not match the totals due to rounding and/or suppressing for confidentiality.
2. A zero [0] indicates that the information has been suppressed for confidentiality. Suppressed information also includes valid zeros.
3. Amounts include all trust income tax returns that were assessed or reassessed during the period.
4. Amounts are calculated using box 1 of the T3 Trust Income Tax and Information Return.
5. Amounts are rounded and in thousands of dollars.
6. Data are as of August 2025.
7. Data are presented on a tax year basis and are subject to change.
8. RRSP = Registered retirement savings plan, RRIF = Registered retirement income fund, RESP = Registered education savings plan, RDSP = Registered disability savings plan, created in 2009, TFSA = Tax-free savings account, created in 2009, SIFT = Specified investment flow-through, created in 2007, Employee life and health trusts were created in 2010.