

Automobile deduction limit and expense benefit rates

[January 2, 2017]

[Reg. 7305.1 to 7307]

	2002	2003/04	2005	2006/2007	2008/2009/2010/2011	2012	2013/2014	2015	2016	2017
CCA capital cost limit	\$30,000 plus applicable federal and provincial sales taxes	\$30,000 plus applicable federal and provincial sales taxes	\$30,000 plus applicable federal and provincial sales taxes	\$30,000 plus applicable federal and provincial sales taxes	\$30,000 plus applicable federal and provincial sales taxes	\$30,000 plus applicable federal and provincial sales taxes	\$30,000 plus applicable federal and provincial sales taxes	\$30,000 plus applicable federal and provincial sales taxes	\$30,000 plus applicable federal and provincial sales taxes	\$30,000 plus applicable federal and provincial sales taxes
Maximum interest deduction on loans	\$300/month	\$300/month	\$300/month	\$300/month	\$300/month	\$300/month	\$300/month	\$300/month	\$300/month	\$300/month
Deductible leasing costs limit	\$800 plus applicable federal and provincial sales taxes /month	\$800 plus applicable federal and provincial sales taxes /month	\$800 plus applicable federal and provincial sales taxes /month	\$800 plus applicable federal and provincial sales taxes /month	\$800 plus applicable federal and provincial sales taxes /month	\$800 plus applicable federal and provincial sales taxes /month	\$800 plus applicable federal and provincial sales taxes /month	\$800 plus applicable federal and provincial sales taxes /month	\$800 plus applicable federal and provincial sales taxes /month	\$800 plus applicable federal and provincial sales taxes /month
Limit on tax-exempt employers' allowances										
First 5,000 km										
Provinces	41¢/km	42¢/km	45¢/km	50¢/km	52¢/km	53¢/km	54¢/km	55¢/km	54¢/km	54¢/km
Territories (Yukon, NWT, Nunavut)	45¢/km	46¢/km	49¢/km	54¢/km	56¢/km	57¢/km	58¢/km	59¢/km	58¢/km	58¢/km
Additional kilometres										
Provinces	35¢/km	36¢/km	39¢/km	44¢/km	46¢/km	47¢/km	48¢/km	49¢/km	48¢/km	48¢/km
Territories (Yukon, NWT, Nunavut)	39¢/km	40¢/km	43¢/km	48¢/km	50¢/km	51¢/km	52¢/km	53¢/km	52¢/km	52¢/km
Operating expenses taxable benefit										
persons employed principally in selling or leasing automobiles	13¢/km	14¢/km	17¢/km	19¢/km	21¢/km	23¢/km	24¢/km	24¢/km	23¢/km	22¢/km
other employees	16¢/km	17¢/km	20¢/km	22¢/km	24¢/km	26¢/km	27¢/km	27¢/km	26¢/km	25¢/km

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