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Convention Expenses

You are able to deduct cost relating to attending up to two conventions a year as long as the conventions meet the following:

- The purpose of the convention relates to your business/occupation used to create income
- Must be held by a business/organization whose business activities normally occurs in that geographical location.

In some cases the second condition may not apply, for instance if an organization from another country is hosting the convention and it relates to your business activities. CRA states that "Expenses incurred in attending a convention held outside the geographical limits of the sponsoring Canadian organization will normally not be deductible in computing income and, for this purpose, a convention held during an ocean cruise is considered as being held outside Canada.", therefore not deductible.

However, if a convention is held in the United States, and it is sponsored by a Canadian business or professional organization, which are national organizations, the expenses would be deductible as if the convention were held in Canada.

Some convention fees include the cost of food, beverages, and entertainment. However, there may be cases where the convention organizer does not state these amounts separately on your receipt. If this is the case subtract \$50 from the total cost of attending the convention for each day you are provided with food, beverages, or entertainment. You can then claim this daily amount as a meal/entertainment expense; however, there is a 50% limit on these types of expenses. These expenses do not cover gratuity items such as coffee and doughnuts supplied for convention meetings.

Related CRA links:

<https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/it131r2/archived-convention-expenses.html>

<https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/sole-proprietorships-partnerships/business-expenses/convention-expenses.html>