

Capital Cost Allowance Table

Class	Type of Asset	CCA Rate
1	Brick Building	<p><b>4%</b> - residential buildings purchased after 1987</p> <p><b>10%</b> - non-residential buildings acquired by a taxpayer after March 18, 2007, used for manufacturing or processing in Canada of goods for sale or lease.</p> <p><b>6%</b> - all other non-residential (i.e. commercial property) acquired after <b>March 18, 2007</b></p> <p><b>For the non-residential buildings, each eligible building must be allocated to a separate class 1 pool.</b></p> <p><b>Examples of non-residential real property:</b> are hospitals, office buildings, refineries, warehouses, parking garages, retail shops, restaurants, manufacturing facilities, and other commercial establishments.</p> <p><b>Examples of residential buildings:</b> Single-family homes, multi-families, apartment buildings, condominiums, co-ops are all residential.</p> <p>***Each Rental Property that costs \$50,000 or more needs to be in a separate class.</p> <p><u>Class 1 is subject to ½ year rule</u></p>
8	Properties that are not included in another class i.e. furniture, equipment, fax machine, photocopiers	20% - <u>with ½ year rule</u>
10	<p>Cars and Computer hardware and operating software for that hardware</p> <ol style="list-style-type: none"> <li>1. Passenger vehicle costing &lt; \$30K</li> <li>2. Non-Passenger vehicle of any cost = Vehicles used primarily for the transportation of goods and equipment; with 1 driver seat + 2 or less passenger seats.</li> <li>3. Computer hardware and systems software for that equipment, including ancillary data-processing equipment acquired before March 23, 2004, or after March 22, 2004,</li> </ol>	30% (capital cost included GST + PST) - <u>with ½ year rule</u>

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	and before 2005, and you made an election.	
10.1	Cars > \$30,000 (passenger cars, not used primarily to transport equipment and materials and must have more 2 passenger seats)	30% - <u>with ½ year rule</u> <ul style="list-style-type: none"> <li>• Deemed cost = 30,000+ sales tax - ITC for GST/HST</li> <li>• NO CCA Recap or TL possible under this Class</li> <li>• We take 1/2 of CCA in year of disposal (this is the only class where we do this)</li> <li>• Create a separate Class 10.1 for each eligible vehicle</li> </ul>
12	Tools, Utensils, Dies, Moulds, Kitchen Stuff, Application Software	Tools and utensils <\$500 = 100% - <u>no ½ year rule</u> Kitchen stuff = 100% <u>no 1/2 year rule</u> Dies and Mould, Application Software = 100% <u>with ½ year rule</u>
13	Leasehold Improvement <i>Leasehold Improvements are the structural changes you make to leased space to make it suitable for your business needs.</i>	<u>Straight Line</u> over remaining life of lease + 1st renewal term (minimum 5 yrs, maximum 40 years) - <u>with 1/2 year rule</u>
14	Intangibles w/ limited UL - patent, licence, franchise	<u>Straight line</u> over useful life <b>in DAYS</b> - <u>no ½ year rule</u> (for patent we can choose class 14 or 44)
17	Parking Lot	8% - <u>with ½ year rule</u>
43	Machinery and equipment, used for the manufacturing and processing (M&P) in Canada of goods for sale or lease, that are not included in Class 29.	30% - <u>with ½ year rule</u>
29	Machinery and equipment used for manufacturing and processing (M&P) in Canada of goods for sale or lease, acquired <b>after March 18, 2007, and before 2012</b> (that would otherwise be included in Class 43)  CPU hardware and operating software for that hardware purchased <b>after March 18, 2007, and before January 28, 2009</b>	50% Straight Line - <u>with ½ year rule</u>
44	Patents or rights to use patented information	25% - <u>with ½ year rule</u> (we have option for patent to use <b>14 or 44</b> )
50	CPU hardware and operating software for	55% - <u>with ½ year rule</u>

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	that hardware purchased from <b>3/19/2007 to 1/27/2009 and after 1/31/2011</b>	
<b>52</b>	CPU hardware/operating software purchased from <b>1/28/2009 to 1/31/2011</b>	100% - <u>no 1/2 year rule</u>