

THOMSON REUTERS

Guide to the Taxation of R&D Expenses

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Highlights

This release updates Provincial Incentives Related Forms in Volume 1, and Appendix A, R&D Legal Cases and Brief Commentary and Appendix D, Federal Government Forms, Instruction Books and Guides in Volume 2.

Volume 1

- **Chapter 10 — Provincial Incentives Related Forms:**
 - Summary of provincial and territorial research & development (R&D) tax credits (section has been updated and refreshed);
 - Quebec: updates to *Taxation Act* and *Regulation Respecting the Taxation Act*;
 - Ontario: updates to the *Taxation Act, 2007*, and Schedule 568: Ontario Business Research Institute Tax Credit (OBRITC) Claim Form;
 - Manitoba: updates to *The Income Tax Act*;
 - New Brunswick updates to *Income Tax Act*; and
 - Alberta: *Alberta Corporate Tax Act*, Form AT4970: Listing of Innovation Employment Grant Projects Claimed in Alberta.

Volume 2

- **Appendix A — R&D Legal Cases and Brief Commentary**

One new case summary and author commentary has been added:

- *Biscuiterie Dominic v. The King*, an appeal concerning disallowed Scientific & Experimental Development tax credits for projects deemed routine rather than technologically uncertain.

- **Appendix D — Federal Government Forms, Instruction Books and Guides**

- Form T2 Schedule 31: Investment Tax Credit - Corporations.