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Note: References are to sections of the *Income Tax Act*. “Reg.” references are to the *Income Tax Regulations*. “Reg. Sch. II:Cl.” are references to the capital cost allowance Classes in Schedule II of the *Income Tax Regulations*, reproduced at the end of the *Regulations*. “ITAR” references are to the *Income Tax Application Rules*, reproduced after the text of the *Income Tax Act*.

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- \$65 monthly amount for student's textbook credit, 118.6(2.1)B(a)
- \$75 daily penalty for late-filed information returns, 162(7.01)(e)
- \$75 per year maximum digital news subscription credit, 118.02(2)
- \$100 minimum fees for tuition credit, 118.5(1)(c), 118.5(1.1)
- \$100 minimum penalty for failing to comply with obligation, 162(7), (7.1)
- \$100 minimum penalty for false statement or omission, 163(2)
- \$100 minimum penalty for late-filed information returns, 162(7.01)
- \$100 minimum penalty for late renunciation, 66(12.75)
- \$100 minimum penalty for non-resident corporation failing to file return, 162(2.1)(b)(i)
- \$100 monthly penalty for late-filed election re foreign affiliate dumping, 212.3(13)
- \$100 monthly penalty for late-filed election re loan to non-resident corporate shareholder, 15(2.13)
- \$100 monthly Universal Child Care Benefit, 56(6)
- \$100 optional CCA deduction for timber limit or right to cut timber, Reg. Sch. VI:4
- \$100 penalty for failing to provide SIN or information on a form, 162(5), (6)
- \$100 penalty for paying or remitting amount over \$10,000 non-electronically, 162(7.4)
- \$100 penalty for tax preparer not filing T2 return electronically, 162(7.3)(b)
- \$100 per month penalty for late-filed elections, 85(8), 93(6), 96(6), 220(3.5)
- \$100 per partner per month penalty for failing to file partnership information return, 162(8)
- \$100 per week, certain child care expenses for child 7–15 before 2015, 63(3)“annual child care expense amount”(b)(ii), 63(3)“periodic child care expense amount”
- \$100 threshold for withholding on patronage dividends, 135(3)
- \$125 per week, certain child care expenses for child 7–15, 63(3)“annual child care expense amount”(b)(ii), 63(3)“periodic child care expense amount”
- \$140 monthly amount for part-time student's education textbook credit, 118.6(2)B(a), (2.1)B(a)
- \$150 max credit to teacher for school supplies 2016–2020, 122.9(2)
- \$170 credit to offset pension income, 118(3)
- \$200 below which tool, utensil or medical/dental instrument fully deductible before May 2/06, Reg. Sch. II:Cl. 12(c), (e), (h)
- \$200 cash allowed for fractional interest in share, 107.4(2.1)
- \$200 foreign currency gain or loss ignored for individual, 39(1.1)
- \$200 maximum charitable donations for low-rate credit, 118.1(3)
- \$200 per week, certain child care expenses for child under 7, 63(3)“annual child care expense amount”(b)(i), 63(3)“periodic child care expense amount”
- \$200 work of art deemed not depreciable property, Reg. 1102(1)(e)(i)
- \$215 per square metre hand-woven carpet deemed not depreciable property, Reg. 1102(1)(e)(ii)
- \$250 max credit to teacher for school supplies from 2021, 122.9(2)
- \$250 maximum labour-sponsored funds tax credit for 2016, 127.4(5)(a)
- \$250 maximum non-universal ancillary fee eligible for tuition credit, 118.5(3)(d), 118.5(4)(d)
- \$250 penalty for not filing information return electronically, 162(7.02)(a)
- \$250 per year earned-income accumulation for training credit, 122.91(2)(a)(i)B(A)
- \$250 super credit for first-time donor to charity until 2017, 118.1(3.1)
- \$250 teachers' exchange fund contribution deductible, 8(1)(d)
- \$275 per week, certain child care expenses for disabled child since 2015, 63(3)“annual child care expense amount”(a), 63(3)“periodic child care expense amount”
- \$300 contribution to RPP in 1944–45, income from RPP reduced, 57(4)
- \$300 (indexed) maximum monthly tax-free lodging allowance for amateur junior hockey players, 6(1)(b)(v.1)
- \$300 minimum CPP/QPP or UCCB benefits, allocated to prior year, 56(8)(b)
- \$300 per child additional COVID-19 Canada Child Benefit for 2020, 122.61(1.01)
- \$300 per month interest deduction limit for automobile for 2001–2023, 67.2, Reg. 7307(2)
- \$306 per additional dependant COVID-19 GST Credit for 2020, 122.5(3.001)A(a)
- \$350 per month interest deduction limit for automobile for 2024, 67.2, Reg. 7307(2)
- \$375 maximum weekly disability supports deduction for student, 64(b)(ii)(B)
- \$400 maximum home office expense deduction without receipts for 2020, 8(13) [Announced Administrative Change]

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- \$400 political contribution for 75% credit, 127(3)(a)
- \$450 volunteer firefighter credit before 2024, 118.06(2)
- \$450 volunteer search and rescue credit before 2024, 118.07(2)
- \$465 monthly amount for education and textbook credit, 118.6(2)B(a), (2.1)B(a)
- \$483 base for calculating extra GST Credit for 2022, 122.5(3.002)A
- \$483 base for calculating extra GST Credit for Jan. 2023, 122.5(3.003)A
- \$500 below which tool, utensil or medical/dental instrument fully deductible before May 2/06, Reg. Sch. II:Cl. 12(c), (e), (h)
- \$500 Canada Housing benefit, *Rental Housing Benefit Act* s. 3
- \$500 maximum contribution to personal trust by individual before Oct. 11/02, to not trigger non-resident trust rules, 94(2)(u)(ii)(C)(II)
- \$500 maximum fine for issuing debt with interest coupons lacking “AX” or “F” marking, 240
- \$500 maximum home office expense deduction without receipts for 2021–22, 8(13) [Announced Administrative Change]
- \$500 maximum tradesperson’s tools deduction before 2023, 8(1)(s)
- \$500 minimum holding (each) of shares by non-insiders for corporation to be designated public or trust to be mutual fund trust, Reg. 4800(1)(b)(iv), 4800(2)(b)(iv), 4801, 4803(3), (4)
- \$500 minimum holding of each of 150 beneficiaries for FAPI, 95(1)“exempt trust”(b)
- \$500 minimum holding of each of 150 shareholders to not be closely held, 94(1)“closely-held corporation”(b); 94(1)“exempt foreign trust”(h)(ii)(A), 94(14)(b)(ii)(B)
- \$500 minimum penalty re tax shelter identification number, 237.1(7.4)
- \$500 non-taxable reimbursement to employee for computer or furniture for COVID-19 work at home, 6(1)(a) Notes
- \$500 penalty for charity failing to file information returns, 188.1(6)
- \$500 penalty for failing to provide Taxpayer Identification Number so CRA can share information with foreign country, 281(3)
- \$500 penalty for failure to provide Taxpayer Identification Number to financial institution for provision to foreign tax authorities, 281(3)
- \$500 penalty for not filing information return electronically, 162(7.02)(b)
- \$500 penalty for seller failing to provide Taxpayer Identification Number to platform operator, 293(3)
- \$500 per month minimum penalty for late-filed R&D non-profit corporation return, 149(7.1)A(a)
- \$500 per month penalty for failure to provide foreign-based information, 162(10)
- \$500 per month penalty for late-filed elections, 83(4), 131(1.3), 184(5)
- \$500 per week penalty for missing mandatory disclosure, 237.3(8)(a)(ii), 237.4(12)(a)(ii)
- \$500 per year maximum expense for digital news subscription credit, 118.02(2)B(a)
- \$500 tax-free gift or award to employee (CRA administrative policy), 6(1)(a) (Notes)
- \$500 threshold below which no penalty for failure to remit withholdings, 227(9.1)
- \$580 COVID-19 GST Credit for 2020, 122.5(3.001)A(a)
- \$600 minimum RRSP contribution (pension credit offset), Reg. 8301(6), 8309, 8503(4)(a)(i)(B)
- \$600 pension adjustment offset, Reg. 8300(1)“PA offset”(b)
- \$650 dental care benefit, *Dental Benefit Act* s. 9(1)(a)
- \$650 maximum moving expenses, non-taxable reimbursement to employee, *see* Notes to 6(1)(b)
- \$650 maximum political contribution credit, 127(3)(c)(i)
- \$665 monthly threshold for OAS benefits withholding, 180.2(4)(a)(ii)
- \$750 First-Time Home Buyer’s Credit until 2021, 118.05(3)
- \$750 maximum deductible health plan premium per child, 20.01(2)(c)C
- \$750 maximum labour-sponsored funds tax credit, 127.4(5)(a), Reg. 100(5)(a)
- \$750 maximum labour-sponsored funds tax credit before 2015, 127.4(5)(a), Reg. 100(5)(a)
- \$750 maximum tuition and education credits transferred, 118.81(a)A(ii)
- \$800 per month leasing cost limit for automobile for 2001–2021, 67.3, Reg. 7307(3)(b)A(v)
- \$847 maximum weekly wage covered by COVID-19 wage subsidy to July 4/20, 125.7(2)A(a)(i)(B), (ii)(C)
- \$900 per month leasing cost limit for automobile for 2022, 67.3, Reg. 7307(3)(b)A(v)
- \$900 volunteer firefighter credit from 2024, 118.06(2)
- \$900 volunteer search-and-rescue credit from 2024, 118.07(2)
- \$918 base for calculating extra GST Credit for 2022, 122.5(3.002)A
- \$918 base for calculating extra GST Credit for Jan. 2023, 122.5(3.003)A
- \$950 per month leasing cost limit for automobile for 2023, 67.3, Reg. 7307(3)(b)A(v)
- \$1,000 antique furniture or object deemed not depreciable property, Reg. 1102(1)(e)(iv)
- \$1,000 artists’ employment expenses deductible, 8(1)(q)
- \$1,000 charitable donation limit for first-time donor super credit, 118.1(3.1)
- \$1,000 employment income eligible for Canada Employment Credit, 118(10)B(a)
- \$1,000 instalment interest threshold below which no penalty applies, 163.1(b)
- \$1,000 maximum allowable for medical expense credit air conditioner for chronic ailment, Reg. 5700(c.3)
- \$1,000 maximum exemption from income of volunteer emergency or search-and-rescue worker, 81(4)
- \$1,000 maximum expense for teacher school-supplies credit, 122.9(2)B(a)
- \$1,000 maximum refundable medical expense credit, 122.51(2)A(a)
- \$1,000 maximum tradesperson’s tools deduction starting 2023, 8(1)(s)
- \$1,000 minimum ACB and proceeds of personal-use property, 46
- \$1,000 minimum cost for electronic equipment to be optionally in separate class, Reg. 1101(5p)
- \$1,000 minimum cost for M&P property to be optionally in separate CCA class, Reg. 1101(5s)
- \$1,000 minimum fine for offence, 238(1)(a)
- \$1,000 minimum penalty for false statement by third party, 163.2(3), (5)
- \$1,000 minimum RRSP contribution (pension credit offset), Reg. 8301(6), 8309, 8503(4)(a)(i)(B)
- \$1,000 monthly threshold for quarterly source deductions remittance for new small employers, Reg. 108(1.4)(b)(i)
- \$1,000 penalty for failing to provide SR&ED claim preparer information, 162(5.1)
- \$1,000 penalty for not filing corporate return electronically, 162(7.2)
- \$1,000 per day advisor/promoter penalty for missing mandatory disclosure, 237.3(8)(b)(iii), 237.4(12)(b)(iii)
- \$1,000 per day penalty, failure by Canadian Wheat Board Farmers’ Trust to file information return, 135.2(16)
- \$1,000 per month penalty for failing to provide foreign-based information, 162(10)
- \$1,000 per year gain on farm that is principal residence, election to exempt, 40(2)(c)(ii)
- \$1,000 threshold for apprentice car mechanic tools deduction, 8(1)(r)(ii)B(B)
- \$1,000 threshold for charity penalties to be reduced by charitable transfer, 189(6.3)
- \$1,000 threshold for charity revocation tax to be reduced by charitable expenditure or transfer, 189(6.2)
- \$1,000 threshold for tradesperson’s tools deduction, 8(1)(s)

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- \$1,050 per month leasing cost limit for automobile for 2024, 67.3, Reg. 7307(3)(b)A(v)
- \$1,129 maximum weekly wage covered by COVID-19 wage subsidy from July 5/20, 125.7(2)A(b)(ii)G(B)
- \$1,129 weekly remuneration cap for Canada Recovery Hiring Program, 125.7(1)“total current period remuneration”(a), “total base period remuneration”(a)
- \$1,200 standard amount for northern residents deduction, 110.7(6)“standard amount”
- \$1,275 maximum political contribution for credit, 127(3)(c)
- \$1,375 maximum 10% wage subsidy per employee for COVID-19 in 2020, Reg. 111
- \$1,500 First-Time Home Buyer’s Credit from 2022, 118.05(3)
- \$1,500 (indexed after 1988) threshold for medical expense credits for high-income taxpayers, 118.2(1)C
- \$1,500 maximum deductible health plan premium per person, 20.01(2)(c)B
- \$1,500 penalty for not filing information return electronically, 162(7.02)(c)
- \$1,500 per year of employment before 1989, additional retiring allowance transferred to RRSP, 60(j.1)(ii)(B)
- \$1,722.22 defined benefit limit before 1999, Reg. 8500(1)“defined benefit limit”(a)
- \$1,800 threshold for instalments by Quebec residents, 156.1(1)
- \$2,000 apprenticeship expenditure limit for investment tax credit, 127(9)“apprenticeship expenditure”(a)
- \$2,000 deduction from income of dining or recreational club, 149(5)(f)(i)
- \$2,000 moving expenses for person with mobility impairment, medical expense credit, 118.2(2)(1.5)
- \$2,000 pension income, credit to offset, 118(3)
- \$2,000 per week penalty for large corp missing mandatory disclosure, 237.3(8)(a)(i), 237.4(12)(a)(i), 237.5(5)
- \$2,000 per year of employment before 1996, retiring allowance transferred to RRSP, 60(j.1)(ii)(A)
- \$2,000 pre-1986 capital loss balance deductible against any income, 111(1.1)(b)(i)
- \$2,000 RRSP overcontribution room, 204.2(1.1)(b)C
- €2,000, sales threshold for digital platform operator to be required to report, 282(1)“excluded seller”(d)
- \$2,500 maximum employee life and health benefits to key employees, 144.1(2)(e)(ii)A
- \$2,500 maximum penalty for failing to comply with obligation, 162(7), (7.1)
- \$2,500 maximum penalty for non-resident corporation failing to file return, 162(2.1)(b)(ii)
- \$2,500 maximum RESP assistance to part-time student until 2023, 146.1(2)(g.1)(ii)(B)
- \$2,500 minimum employment/business income for refundable medical expense credit, 122.51(1)“eligible individual”(c)
- \$2,500 minimum penalty for false statement in return re distribution from foreign trust, 163(2.4)(e)(i)
- \$2,500 minimum penalty for gross-negligence false statement in trust return, 163(6)
- \$2,500 penalty for not filing information return electronically, 162(7.02)(d)
- \$2,500 restricted farm loss fully deductible, 31(1)
- \$3,000 income offset by volunteer firefighter credit before 2024, 118.06(2)
- \$3,000 income offset by volunteer search-and-rescue credit before 2024, 118.07(2)
- \$3,000 maximum incorporation expenses deductible, 20(1)(b)
- \$3,000 minimum lump-sum payment for retroactive spreading over prior years, 110.2(2)
- \$3,000 monthly threshold for quarterly source deductions remittance, Reg. 108(1.12)
- \$3,000 scholarship exemption before 2006, 56(3)(b)(i)
- \$3,000 threshold for requiring individual or corporate instalments, 156.1(1), 157(2.1)
- \$3,500 deduction for refunds of past service AVCs, 60.2(1)(b)
- \$3,500 maximum employee’s RPP contribution for pre-1990 service, 147.2(4)(b), (c)
- \$3,500 per year of employment, retiring allowance transferred to RRSP, 60(j.1)(ii)
- \$4,000 child care expenses per child age 7–15 before 2015, 63(3)“annual child care expense amount”(b)(ii)
- \$4,000 maximum labour mobility deduction, 8(1)(t)
- \$4,000 maximum RESP assistance to part-time student from 2023, 146.1(2)(g.1)(ii)(B)
- \$5,000 and under non-periodic payment, withholding requirement, Reg. 103(1), (4)(a)
- \$5,000 child care expenses per child age 7–15, 63(3)“annual child care expense amount”(b)(ii)
- \$5,000 federal purchase incentive for zero-emission vehicles, Reg. 1102(26)
- \$5,000 gift to registered journalism organization, disclosure of donor, 149.1(14.1)
- \$5,000 income threshold to be deemed not financially dependent on annuitant, 146(1)“refund of premiums”
- \$5,000 maximum amount for First-Time Home Buyer’s Credit and Disability Home Purchase Credit until 2021, 118.05(3)
- \$5,000 maximum annual TFSA contribution 2009–12, 207.01(1)“TFSA dollar limit”(a)
- \$5,000 maximum cost of wheelchair-access van for medical expense credit, 118.2(2)(1.7)
- \$5,000 maximum deductible cost of maintaining old residence after moving, 62(3)(g)
- \$5,000 maximum education and tuition amounts transferred to spouse, parent or grandparent, 118.81(a)A(ii)
- \$5,000 maximum fine for communicating confidential information or SIN, 239(2.2), (2.21), (2.3)
- \$5,000 maximum gain or loss from obligation, not to be specified debt obligation, Reg. 9202(4)(c)
- \$5,000 maximum purchase for labour-sponsored funds tax credit, 127.4(5)(a), 127.4(6)(a)
- \$5,000 maximum RESP payments until 2023 until student enrolled for 13 weeks, 146.1(2)(g.1)(ii)(A)(II)
- \$5,000 maximum training amount limit for Canada Training Credit, 122.91(2)(a)(ii)
- \$5,000 maximum tuition/education amounts transferred to parent, 118.81(a)A(ii)D
- \$5,000 minimum FAPI for participating percentage calculation, 95(1)“participating percentage”
- \$5,000 penalty for using or possessing zipper software or hardware, 163.3(2)(a), (3)(a)
- \$5,000 threshold for withholding rate on RDSP disability assistance payment, Reg. 103.1(2)C(a), (b)
- \$5,000 transfer to outside organization above which charity must disclose on public information return, Reg. 3703
- \$5,400 annual Canada Child Benefit for child age 6–17, 122.61(1)A:E(b)
- \$5,500 maximum annual TFSA contribution 2013–14 and 2016–18, 207.01(1)“TFSA dollar limit”(b), (d)
- \$6,000 income offset by volunteer firefighter credit from 2024, 118.06(2)
- \$6,000 income offset by volunteer search-and-rescue credit from 2024, 118.07(2)
- \$6,000 maximum annual TFSA contribution 2019–21, 207.01(1)“TFSA dollar limit”(d)
- \$6,400 annual Canada Child Benefit for child under 6, 122.61(1)A:E(a)
- \$8,000 child care expenses per child under 7, 63(3)“annual child care expense amount”(b)(i)
- \$8,000 limitation on RPP past service benefits, Reg. 8307(2)(b)
- \$8,000 maximum carryforward for first home savings account, 146.6(1)“annual FHSA limit”(b) formula, (b)F(ii)(B), 146.6(1)“FHSA carryforward”(a)
- \$8,000 maximum penalty for late-filed elections, 85(8), 93(6), 96(6), 220(3.5)
- \$8,000 maximum RESP payments from 2023 until student enrolled for 13 weeks, 146.1(2)(g.1)(ii)(A)(II)
- \$8,000 RRSP overcontribution room, 204.2(1.1)(b)M
- \$8,750 maximum restricted farm loss deduction before 2013, 31(1)(a)(ii)

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- \$10,000 above which payment to CRA must be electronic, 160.5(2)
- \$10,000 employment income of Canadian resident from U.S. or U.S. resident from Canada not taxable, Canada-U.S. Tax Treaty:Art. XV:2(a)
- \$10,000 external income threshold for deduction of private health plan premiums, 20.01(1)(a)(ii)
- \$10,000 international electronic funds transfer must be reported to CRA, 237.3 [end]
- \$10,000 limit for attendant care credit for disabled person, 118.2(2)(b.1)
- \$10,000 limit to clergy residence deduction, 8(1)(c)(iv)(A)(I)
- \$10,000 max expenditures per location for air quality improvement credit, 127.43(1)“total per location expense”(b)
- \$10,000 maximum amount for First-Time Home Buyer's Credit and Disability Home Purchase Credit from 2022, 118.05(3)
- \$10,000 maximum annual TFSA contribution for 2015, 207.01(1)“TFSA dollar limit”(c)
- \$10,000 maximum expenses for home accessibility tax credit until 2021, 118.041(3)B(a)
- \$10,000 maximum income of non-resident (NR) employee in Canada not needing information return by NR employer, Reg. 200(1.1)
- \$10,000 maximum RRSP withdrawal per year for Lifelong Learning Plan, 146.02(1)“eligible amount”(c), Reg. 104.1(1)(c)
- \$10,000 minimum advisor/promoter penalty for missing mandatory disclosure, 237.3(8)(b)(ii), 237.4(12)(b)(ii)
- \$10,000 minimum fine on summary conviction for using, possessing, making or selling zipper software or hardware, 239.1(2)
- \$10,000 over which capital addition to building owned since 1971 by credit union deemed separate building, ITAR 58(1)(c)(i)
- \$10,000 penalty for making or selling zipper software or hardware, 163.3(4)(a)
- \$10,000 per new child care space for investment tax credit, 127(9)“child care space amount”(a)
- \$10,000 per year minimum income to qualify for training credit, 122.91(2)(a)(i)B(A)(III)
- \$10,000 revenue over which non-profit organization must file information return, 149(12)
- \$10,000 tax-free payment by employer to spouse on death, 248(1)“death benefit”
- \$10,000 threshold for recoverable contribution to non-resident trust, 94(7)(a)(II)(A), 94(7)(b)
- \$10,000 threshold for reporting electronic funds transfers, 244.2(1), 244.4(1)
- \$10,000 threshold for specified disability savings plan, 146.4(1.2)(b)
- \$10,000 value of individual asset required to be reported on emigration, 128.1(10)“reportable property”(d)
- \$11,000 child care expenses for disabled child, 63(3)“annual child care expense amount”(a)
- \$11,500 denominator for reduced small business deduction for large corp before 2022–23, 125(5.1)(a)
- \$12,000 maximum federal tax at issue for Tax Court of Canada informal procedure before June 26/13, *Tax Court of Canada Act* s. 18(1)(a)
- \$12,000 maximum penalty for failure to provide foreign-based information, 162(10)
- \$14,500 exemption from security required for departure tax, 220(4.51)
- \$15,000 athlete/entertainer income of Canadian resident from U.S. or U.S. resident from Canada not taxable, Canada-U.S. Tax Treaty:Art. XVI:1
- \$15,000 basis for additional CCA for grain-drying machinery, Reg. 1100(1)(sb)(iv)(B)
- \$15,000 cutoff for lump sum payment, withholding requirements, Reg. 103(4)(b), (c)
- \$15,000 exempt reimbursement for housing loss on relocation, 6(20)(a)
- \$15,000 maximum annual disability supports deduction for student, 64(b)(ii)(A)
- \$15,000 maximum contributions to eligible funeral arrangement for funeral services, 148.1(1)“eligible funeral arrangement”(b)(i)
- \$15,000 maximum late filing penalty, 66(12.75)
- \$15,000 threshold for withholding rate on RDSP disability assistance payment, Reg. 103.1(2)C(b), (c)
- \$15,500 pension adjustment limitation, Reg. 8509(12)(a)(ii)
- \$17,500 maximum restricted farm loss deduction, 31(1)(a)(ii)
- \$20,000 automobile cost cap (purchased June 18/87–Aug. 31/89), 13(2), 13(7)(g), (h), 20(4), (16.1), 67.2–67.4, 85(1)(e.4), Reg. 1101(1af), Reg. Sch. II:Cl. 10.1
- \$20,000 limit in year of death for attendant care credit for disabled person, 118.2(2)(b.1)
- \$20,000 maximum contributions to eligible funeral arrangement for cemetery care, 148.1(1)“eligible funeral arrangement”(b)(ii)
- \$20,000 maximum expenses for home accessibility tax credit from 2022, 118.041(3)B(a)
- \$20,000 maximum RRSP withdrawal for Home Buyers' Plan before 2009, 146.01(1)“regular eligible amount”(h), 146.01(1)“supplemental eligible amount”(g)
- \$20,000 maximum RRSP withdrawal for Lifelong Learning Plan, 146.02(1)“eligible amount”(d), Reg. 104.1(1)(d)
- \$23,529 maximum base for leasing costs of automobile (before indexing), 67.3(d)
- \$24,000 basic annual ITC limit for individuals, 127(9)“annual investment tax credit limit”
- \$24,000 maximum loss at issue for Tax Court of Canada informal procedure before June 26/13, *Tax Court of Canada Act* s. 18(1)(b)
- \$24,000 maximum penalty for failure to provide foreign-based information after demand, 162(10)
- \$24,000 minimum penalty for false statement in returns re transactions with non-residents and foreign properties, 163(2.4)
- \$24,000 per partner maximum penalty for failing to file partnership information return, 162(8)
- \$25,000 below which arm's length investment in small business permitted by RRSP, Reg. 4901(2)“connected shareholder”
- \$25,000 below which leasing property rules do not apply, Reg. 1100(1.1)(c), 1100(1.13)(c), 1100(1.14), 8200(b)
- \$25,000 charity false-statement penalty threshold for mandatory suspension of receipting privilege, 188.2(1)(c)
- \$25,000 home relocation loan, interest deduction equivalent to before 2018, 110(1)(j)
- \$25,000 maximum 10% wage subsidy for COVID-19 in 2020, Reg. 111
- \$25,000 maximum federal tax at issue for Tax Court of Canada informal procedure, *Tax Court of Canada Act* s. 18(1)(a)
- \$25,000 maximum fine for offence, 238(1)(a)
- \$25,000 maximum investment in small business by specified shareholder's RRSP, Reg. 4901(2)“designated shareholder”(a)
- \$25,000 maximum RRSP withdrawal for Home Buyers' Plan before March 20/19, 146.01(1)“regular eligible amount”(h), 146.01(1)“supplemental eligible amount”(g)
- \$25,000 minimum farming expenses to qualify for carbon tax refund, 127.42(1)“eligible farming expenses”A(a)
- \$25,000 minimum investment assets for charitable foundation disbursement requirement, 149.1(1)“disbursement quota”B(a)(ii)
- \$25,000 minimum property value for interest deduction restrictions, 18.2(1)“excluded lease”(c)(i)
- \$25,000 monthly employer withholdings, remittance dates, Reg. 108(1.1)(a)
- \$25,000 penalty cap for missing mandatory disclosure, 237.3(8)(a)(ii)(A), 237.4(12)(a)(ii)(A)
- \$25,000 per day maximum penalty for outstanding notice of non-compliance, 231.9(11)
- \$25,000 value for total assets required to be reported on emigration, 128.1(9)

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- \$30,000 automobile cost cap for 2001–2021, 13(7)(g), (h), 20(4), (16.1), 67.2–67.4, 85(1)(e.4), Reg. 1101(1af), 7307(1), Reg. Sch. II:Cl. 10.1
- \$30,000 threshold for phase-out of Canada Child Benefit, 122.61(1)A:Q(a)
- \$34,000 automobile cost cap for 2022, 13(2), 13(7)(g), (h), 20(4), (16.1), 67.2–67.4, 85(1)(e.4), Reg. 1101(1af), 7307(1), Reg. Sch. II:Cl. 10.1
- \$35,000 maximum contributions to eligible funeral arrangement, 148.1(1)“eligible funeral arrangement”(b)(iii)
- \$35,000 maximum RRSP withdrawal for Home Buyers’ Plan after March 19/19, 146.01(1)“regular eligible amount”(h), 146.01(1)“supplemental eligible amount”(g)
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