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TaxMatters@EY is an update on recent Canadian tax news, case developments, publications and more.

Federal government moves to simplify disability tax credit certification

Krista Fox and Alan Roth, Toronto

The disability tax credit (DTC) is a nonrefundable tax credit available to certified disabled individuals and, under certain circumstances, their supporting family members.

The 2026 federal spring economic update announced proposed measures intended to simplify the administration of the certification process for the DTC.[1] The proposed changes stem from a 2024 CRA disability advisory committee report that found DTC applicants face significant challenges navigating the application process.

Let's take a look at what the DTC is and the proposed changes.

The basics – disability tax credit

Broadly speaking, the DTC is available when an individual is certified by an appropriate medical practitioner as having a severe and prolonged mental or physical impairment — or a number of ailments — such that the individual's ability to perform a basic activity of daily living is markedly restricted or would be without life-sustaining therapy.[2,3]

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[1] For information on the additional measures in the 2026 federal spring economic update, see EY Tax Alert 2026 Issue No. 27, *Government tables the Spring Economic Update 2026 Implementation Act*.

[2] A medical practitioner for this purpose is a medical doctor or a nurse practitioner and, depending on the nature of the impairment, may also be an optometrist, speech-language pathologist, audiologist, occupational therapist, physiotherapist or psychologist. The medical practitioner must be authorized to practise under the laws of the jurisdiction where the individual resides, or under the laws of a province.

[3] The therapy is essential to sustaining the individual's vital functions, has to be administered at least twice a week for an average of at least 14 hours each week, and would not be reasonably expected to significantly benefit someone who's not so impaired. If an individual is incapable of performing the therapy on their own, the time required for another person to assist in the therapy is counted towards the 14-hour threshold.

Shape the future with confidence

For purposes of the DTC certification, Canadian tax authorities recognize basic activities including walking, feeding or dressing oneself, having the mental functions necessary for everyday life such as memory, concentration, problem-solving, judgment and perception of reality, seeing, speaking, hearing and using the bathroom.

A "marked restriction" means an individual is blind or is unable to perform a basic activity of daily living or requires an inordinate amount of time to perform the activity, even with therapy and the use of appropriate devices and medication, at least 90% of the time.

An individual is considered to have an "equivalent to a marked restriction" if they have significant (but not marked) restrictions in more than one basic activity of daily living and the combined effect of the restrictions is equal to at least a marked restriction in one basic activity of daily living. An impairment is considered to be prolonged if has lasted, or can reasonably be expected to last, continuously for at least 12 months.

The federal DTC base amount for 2026 is $10,341, resulting in a nonrefundable tax credit of $1,448. The provinces and territories provide a comparable credit. For 2026, the total combined federal and provincial/territorial DTC ranges from $1,798 to $2,946, depending on the province or territory of residence.

Individuals under 18 years of age may also claim a supplement ranging from $844 to $2,342, depending on the province or territory of residence, which may be reduced by the total child care and attendant care expenses claimed for the individual in excess of certain threshold amounts.

If the disabled individual does not require the full amount of the DTC to eliminate taxes payable, the unused portion may be transferred to supporting family members.[4]

To claim the credit, the individual — or a legal representative — must file Form T2201, *Disability Tax Credit Certificate*, which must be completed and signed by a specified medical practitioner who certifies that the impairment is severe and prolonged and that its effects meet the applicable threshold regarding its impact on daily living.

Understanding the eligibility requirements for the DTC and obtaining the CRA's approval can be complicated. The CRA provides helpful guidance in guide RC4064, *Disability-Related Information*, and in Income Tax Folio S1-F1-C2, *Disability Tax Credit*.

For more information about the DTC, refer to the chapter "Long-term elder care" in our annual publication *Managing your Personal Taxes 2025-26*.

Proposed changes announced in the federal spring economic update

Streamlining DTC certification requirements for certain long-lasting medical conditions

The 2026 spring economic update includes a proposed measure to streamline the DTC application process for several long-lasting medical conditions that satisfy the disability impact criteria of the DTC, including Alzheimer's disease, bilateral blindness (legally blind), bilateral hearing loss (severe or profound), cystic fibrosis, dementia, Down syndrome, level 3 autism spectrum disorder, lower and upper limb amputations, Parkinson's disease (advanced or severe) and schizophrenia.[5]

[4] A supporting family member is someone who helps provide at least one of the basic necessities of life to the disabled individual, such as food, shelter or clothing, and may include a spouse or common-law partner. If there is no spouse or common-law partner, or if they are not already claiming the DTC or any other transferred nonrefundable tax credits in respect of the disabled individual, a supporting family member may include a parent, grandparent, child, grandchild, brother, sister, aunt, uncle, niece or nephew of the individual. If the individual is supported by more than one family member, the family members may be able to share the unused portion of the credit, as long as the total credit claimed doesn't exceed the maximum amount permitted.
[5] For the full list of long-lasting medical conditions eligible for the proposed streamlined process, see Spring Economic Update 2026, Tax measures: Supplementary information: budget.canada.ca/update-miseajour/2026/report-rapport/tm-mf-en.html.

Under this proposed measure, a qualified medical practitioner would only need to certify that an individual has at least one of the listed long-lasting medical conditions and would no longer need to certify that the impairment is severe and prolonged and that its effects meet the required threshold regarding the impact on daily living. However, the CRA would retain the authority to request additional information to ensure all DTC eligibility criteria are satisfied.

For example, if a qualified medical practitioner certifies on Form T2201 that their patient has a lower limb amputation, they would no longer need to complete the part of the form that asks for detailed information on the impacts of the condition for that patient.

This proposed measure would apply to DTC certifications issued for 2026 and later taxation years.

Expansion of impairments that certain medical practitioners may certify

The 2026 spring economic update includes proposed measures to broaden the types of disabilities that can be certified by the following qualified medical practitioners:

- Occupational therapists, regarding impairments affecting bowel or bladder functions and the cumulative effects of related multiple restrictions
- Physiotherapists, regarding impairments affecting feeding or dressing and the cumulative effects of multiple restrictions pertaining to walking, feeding and/or dressing
- Speech-language pathologists, regarding impairments affecting feeding or hearing and the cumulative effects of multiple restrictions pertaining to speaking, feeding and/or hearing

Another proposed measure would add podiatrists to the list of qualified medical practitioners. A licensed podiatrist would be permitted to certify walking impairments that are within their scope of practice to assess.

These proposed measures would be applicable to certifications issued after 2026 for 2027 and later taxation years.

DTC certification by public guardians and trustees

Under proposed measures, public guardians and trustees, and public curators in Québec,[6] will be permitted to certify on Form T2201 that an individual under their care for property matters has a valid certificate of incapacity (or equivalent document) issued by a health care professional in accordance with applicable provincial or territorial laws for determining decision-making capacity.

If this certification is provided, a qualified medical practitioner will no longer need to certify the individual's impairment on that form. Similar certification powers will also be granted to Indigenous Services Canada and Crown-Indigenous Relations and Northern Affairs Canada for individuals under their care for property matters.

The CRA would retain the authority to request additional information to verify that all eligibility criteria for the DTC are satisfied.

These proposed measures would apply to DTC certifications issued for 2026 and subsequent taxation years.

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[6] These individuals may be authorized to act as substitute decision-makers of last resort with respect to property matters — including filing income tax returns — for individuals who lack the mental capacity to make certain decisions, where no suitable family member or private guardian is available.

Conclusion

The proposed DTC measures aim to simplify the application process to make it easier to access the DTC and, by extension, related federal programs and benefits that require approval for the DTC, such as the Canada Disability Benefit and the Registered Disability Savings Plan.

These proposals could also potentially affect provincial disability tax credits, as provinces that decide to align with the federal proposals will allow for eased access at the provincial level.

At the time of writing, the federal government had not yet introduced legislative amendments to implement these proposed measures.

Understanding the proposed changes to the tax debt anti-avoidance rule

Caitlin Morin, Toronto

The 2024 federal budget announced measures to broaden the scope of the tax debt anti-avoidance rule in section 160 of the *Income Tax Act* (the Act). Proposed amendments to implement the changes were included in Bill C-31, *Budget 2025 Implementation Act, No. 2* (Bill C-31), which is expected to receive Royal Assent in the fall.[7]

Here, we offer a high-level overview of the existing rule and the proposed changes.

The basics: tax debt anti-avoidance rule

The anti-avoidance provision in subsection 160(1) of the Act is intended to prevent a taxpayer who owes tax from avoiding payment by transferring property to certain non-arm's-length persons, such as a spouse or common-law partner, or to a person under the age of 18. If this provision applies, the transferor and the transferee are jointly and severally — or, for civil law purposes, solidarily — liable for the tax owed.[8,9]

The person receiving the property may be liable for the transferor's tax debt up to the fair market value of the property they received, minus anything they paid for it. But their liability cannot exceed the transferor's total tax debt as of the year of the transfer. If the transfer involves only part of a property or part of a right in a property, the value is based on that person's share of the property's total fair market value.[10]

Section 160 can apply even if the transferee doesn't intend to help the tax debtor avoid paying the tax, and there is no due diligence defence to its application.[11] However, the transferee may challenge the validity of the assessment, including the merits of the transferor's underlying assessment, notwithstanding that the underlying assessment is binding on the transferor.[12]

Since the CRA may assess the transferee under section 160 at any time, there's no limitation period placed on the ability of the CRA to make an assessment or reassessment.[13]

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[7] The amendments were previously included in draft legislation released in August 2024.
[8] References to joint and several liability throughout this article include solidary liability.
[9] Under this provision, the transferor and transferee are also jointly and severally liable for tax the transferor owes on income or gain from the transferred property if the attribution rules in sections 74.1 to 75.1 apply. The attribution rules are outside the scope of this article.
[10] Subsection 160(3.1).
[11] See for example *Wannan v The Queen*, 2003 FCA 423 at para 3.
[12] See *Gaucher v The Queen*, 2000 DTC 6678 (FCA).
[13] Subsection 160(2).

An exception is available for property transferred to a spouse or common-law partner under a court order or written separation agreement if the individuals are separated and living apart due to a marriage or partnership breakdown at the time of transfer.[14]

Finally, the Act contains a penalty that may apply to any person who participates in or assents to a planning activity that constitutes section 160 avoidance planning under the Act. The penalty is the lesser of:

- 50% of the amount of tax that was meant to be avoided
- $100,000 plus the amount the promoter or planner was paid for the arrangement when the CRA sends the penalty notice[15]

What are the proposed changes?

The proposed amendments to the tax debt anti-avoidance rule introduce a supplementary rule and expand the joint and several liability rules.

The amendments apply to transactions or series of transactions that occur after April 15, 2024.

The supplementary rule

The supplementary rule targets transactions that attempt to circumvent the anti-avoidance rule by using an intermediary.

In general terms, this rule provides for a deemed transfer if an intermediary — the planner — facilitates an indirect transfer from a tax debtor to a non-arm's-length party.

Specifically, the supplementary rule will apply if:

- The planner has transferred property to another person (the transferee) or, at the direction of (or with the concurrence of) the transferee, to a non-arm's-length person.
- As part of the same transaction or series of transactions, there has been a separate transfer of property from another person (the transferor) to the planner or any other person.
- One of the purposes of the transaction or series of transactions is to avoid joint and several liability of the transferee and the transferor for a tax debt.[16]

If these conditions are met, the property is deemed to have been transferred to the transferee for purposes of the anti-avoidance rule.[17]

In addition, the planning penalty described above is extended to apply to tax debt avoidance planning that is subject to the supplementary rule.[18]

Expansion of joint and several liability

Under the proposed amendments, taxpayers who participate in tax debt avoidance planning will be jointly and severally liable for the full amount of the avoided tax debt, including any portion a planner has effectively retained as a fee for their services.[19]

According to the Department of Finance Explanatory Notes, this measure is intended to respond to courts' decisions holding that taxpayers who engage in tax debt avoidance planning are generally not jointly and severally liable for the portion of the tax debt the planner effectively retained.

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[14] Subsection 160(4).
[15] Subsection 160.01(2).
[16] Subsection 160(6) [proposed].
[17] Subsection 160(7) [proposed].
[18] Subsection 160.01(1) "section 160 avoidance transaction" [proposed].
[19] Subsection 160(8) [proposed].

Conclusion

You should be mindful of both the existing scope of section 160 and the expanded reach of the proposed amendments. The introduction of the supplementary rule and the broadened joint and several liability regime increase the potential exposure for transactions involving intermediaries that may be intended to avoid tax debt.

Carefully assess with your advisor both existing and contemplated transactions that might trigger the expanded rules.

Given that the amendments apply to transactions occurring after April 15, 2024 and that no limitation period applies to section 160 assessments, it will be critical to proactively review transactions and retain clear documentation to manage risk and avoid unintended liability.

Updated online tax calculators and rates for 2026

Lucie Champagne, Alan Roth and Candra Anttila, Toronto

We've updated our popular personal tax calculator and rate cards to reflect budget proposals and news releases up to June 15, 2026.

Frequently referred to by financial planning columnists, our mobile-friendly 2026 personal tax calculator lets you compare the combined federal and provincial 2026 personal income tax bill in each province and territory. A second calculator allows you to compare the 2025 combined federal and provincial personal income tax bill.

You'll also find our helpful 2026 and comparative 2025 personal income tax planning tools:

- An RRSP savings calculator showing the tax saving from your contribution
- Personal tax rates and credits by province and territory for all income levels

In addition, our site offers you valuable 2026 and comparative 2025 corporate income tax planning tools:

- Combined federal-provincial corporate income tax rates for small business rate income, manufacturing and processing income and general rate income
- Provincial corporate income tax rates for small business rate income, manufacturing and processing income and general rate income
- Corporate income tax rates for investment income earned by Canadian-controlled private corporations and other corporations

You'll find these useful resources at ey.com/ca/taxcalculator and several others — including our latest perspectives, thought leadership, Tax Alerts, up-to-date budget information, TaxMatters@EY and much more on ey.com.

A settlement reached through an exchange of emails is enforceable against the CRA

Zhang et al v The King, 2026 TCC 71

Léa Bassous, Montréal

In *Zhang et al. v The King*, the Tax Court of Canada had to decide whether the parties had reached a binding settlement — even though no consent to judgment or minutes of settlement had been signed and the Minister denied that there was a settlement.

Background and facts

The taxpayer, who was registered for GST/HST, and his spouse, who wasn't registered, co-owned two houses in Ontario: Property A and Property B. They rebuilt both properties and later sold them without charging HST.

Property A was rebuilt after a fire and the taxpayers said they moved back in once construction was completed in July 2014 and intended to make it their primary residence. The Minister disagreed and said that Property A was listed for sale in October 2014 when the occupancy permit was issued. The taxpayers later sold it in February 2015.

Property B was demolished in 2015 to build a new house. The taxpayers said they moved back into Property B in 2016 and intended to continue to use it as their primary residence. However, they moved back out a short time later. Property B was listed for sale in February 2017 before the occupancy permit was issued in June 2017 and it was sold in July 2017.

On November 24, 2021, the CRA reassessed both spouses for HST for the period in which they sold each house, namely 2015 and 2017. The CRA also assessed the husband for gross negligence penalties on the basis that he failed to report the sale of both properties in his GST/HST returns.

Both taxpayers filed notices of objection to the reassessments. When the Minister confirmed the reassessments, they both appealed to the Tax Court and began settlement discussions with the Crown counsel.

The discussions proceeded as follows:

1. The taxpayers made an offer on January 15, 2025.
2. Crown counsel made a counteroffer on June 16, 2025.
3. The taxpayers made a further counteroffer on July 3, 2025.

The counteroffer the taxpayers' counsel made on their behalf included an offer to settle on the following terms:

- The sale of Property A is exempt under paragraph 4(b), Schedule V, Part I of the *Excise Tax Act* (ETA).
- The taxpayers were "builders" with respect to Property B. Property B's sale price is treated as inclusive of HST. the husband is entitled to input tax credits and his wife to a rebate for the construction costs.
- The gross negligence penalties assessed against the husband are reversed.

On October 10, 2025, Crown counsel wrote:

> "Notwithstanding the expiry [of the offer on October 6, 2025], the Respondent is in agreement with the terms offered with the exception of the gross negligence penalties. The Respondent is not willing to delete the gross negligence penalties."[20]

On October 14, the taxpayers' counsel responded: "We are pleased to accept your counteroffer. Are you able to draft the consents to judgement?"[21]

On October 23, Crown counsel sent draft settlement documents. The documents contained several additional terms, including that the taxpayers would be assessed under subsection 191(1) of the ETA so that they would be deemed to have sold and repurchased (i.e., self-supplied) Property A at its fair market value (FMV) at the time it was occupied in 2014 — a period that the CRA had not audited nor

[20] Paragraph 27.
[21] Paragraph 28.

reassessed — and that the taxpayers would be expected to waive their right to object to the 2014 assessments.

On October 24, the taxpayers' counsel replied that these were new terms that had never been agreed to.[22]

On October 27, Crown counsel sent a letter to the taxpayers' counsel, taking the position that no settlement had been reached because:

- No agreement had been signed
- The parties had not informed the Court that they had reached a settlement
- Counsel's October 24 email confirmed, in her view, that the parties had not agreed on all "essential terms," as she understood that part of the "deal" was that the taxpayers would consent to the CRA assessing on the deemed self-supply of Property A in 2014.

The taxpayers then brought a motion to enforce the settlement, which they say was entered into on October 14 when their counsel accepted the Crown's counteroffer by email.

Can the Tax Court enforce a settlement even if no document was signed?

The Crown argued that the Tax Court cannot enforce a settlement in this case because no signed consent to judgment had been filed under Rule 170 of the *Tax Court of Canada Rules (General Procedure)*.

The Court rejected that argument and clarified that Rule 170 simply gives parties who *agree* that a settlement exists a "fast track" to resolve their dispute. It has nothing to do with situations like this one where one party says a settlement exists and the other denies it. Also, it does not preclude the Court from enforcing a settlement without a signed consent to judgment.

Justice Rabinovitch noted at paragraph 46 that:

> "**Taxpayers have a right to hold the Minister to binding settlement agreements he has entered into**, provided they comply with the principled settlement rule … **[even] in circumstances where the Minister refuses to execute a consent to judgment.**" [emphasis added]

The Court also rejected the Crown's argument that the Tax Court can enforce a settlement agreement **only if** it was signed, stating that "[t]he ETA does not contain any reference to a signature requirement."[23]

Was there a binding agreement?

The real question in this case was whether a settlement had been reached under the applicable private law principles, in this case the common law of contracts in Ontario.[24]

Under Canadian common law, the parties must have a mutual intention to create legal relations, consideration must flow between the parties, the terms must be sufficiently certain, and there must be a matching offer and acceptance on all essential terms.[25]

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[22]The taxpayers' counsel also mentioned that nothing stopped the Minister from (re)assessing the relevant 2014 reporting periods if the Minister wished to do so. But if he did reassess 2014, the taxpayers would be able to object, including on the basis that the husband's relevant 2014 reporting period was statute barred).

[23] The courts have made it clear that the Tax Court can enforce a settlement by allowing the appeal and ordering a reassessment under section 309 of the ETA (or subsection 171(1) the *Income Tax Act*) via section 12 of the *Tax Court of Canada Act*.

[24] In Québec, the *Civil Code of Québec* applies to determine whether a settlement agreement has been reached.

[25] The requirements that must be met for a settlement agreement to exist in a common law province were set out in *Apotex Inc. v Allergan, Inc.*, 2016 FCA 155.

Unlike Québec civil law, the question is not what the parties subjectively intended, but what a reasonable person would objectively have understood from what they said and did.

The Crown argued that there could not have been an intention to create legal relations because the parties had not signed a formal agreement s. The Tax Court disagreed. The fact that the parties intended to prepare a more formal instrument to document their agreement later does not prevent them from having already formed a binding agreement, so long as they have agreed — orally or in writing — to all the essential terms.

After looking at how a reasonable person would interpret the July offer, the October 10 counteroffer and the October 14 acceptance, the Tax Court concluded that a reasonable person would have understood that the parties had agreed to settle the periods under appeal (i.e., 2015 and 2017) as set out in the taxpayers' July offer (aside from the addition of the gross negligence penalty) and they did agree on all essential terms.

Was the settlement "principled"?

The taxpayer and the Crown cannot simply agree to a 50-50 deal. Rather, settlements in tax cases must be "principled," meaning they're in accordance with the provisions of the ETA or the particular statute under which the tax was imposed.

The Crown argued that the settlement was "unprincipled." It said the taxpayers had never actually been assessed HST under section 191 of the ETA for Property A, so the exemption in paragraph 4(b) of Schedule V of Part I of the ETA should not apply. In the Crown's view, the February 2015 sale of Property A could be exempt only if the self-supply rule had already applied.

The Tax Court rejected this and said that the Minister has a duty to assess on the "facts and the law," he does not have a duty to assess based on tax policy.

Justice Rabinovitch stated at para 81:

> Subsection 4(b) of Schedule V … covers the sale of a single unit residential complex made by a builder who …"was **deemed** under subsection 191(1) or (2) of the Act **to have received a taxable supply** of the complex or unit by way of sale, and that supply was the last supply of the complex or unit made by way of sale to the builder." **It does not require an assessment to have been issued in respect of that supply**. [emphasis added]

The Tax Court also noted that case law supports the application of paragraph 4(b) even where no self-supply assessment has been made.[26] More fundamentally, nothing in the settlement prevented the Minister from (re)assessing 2014 if he chose to do so.

The Tax Court therefore concluded that the principled settlement rule had been respected.

As a result, the Minister was bound by the settlement reached through the email exchange between the taxpayers' counsel and Crown counsel.

Takeaway

Taxpayers may find this surprising, but the Tax Court can enforce a settlement with the Crown even if there is no signed consent to judgment, or any signed document at all.[27] A settlement agreement reached through correspondence, such as letters and email exchanges, can bind the Minister and be enforced by the Tax Court.

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[26] See *Nicosia v. R.*, 2024 TCC 112 where the TCC allowed the appeal of two siblings that had sold a property on the basis either that they were not builders, or that they were builders, but the exemptions in section 3 or paragraph 4(b) of Schedule V of Part I of the ETA were applicable. The court made clear in its decision that no assessment had been issued under subsection 191(1) of the ETA.

[27] See e.g. *Huppe v R*, 2010 TCC 644

The Minister cannot withdraw from an agreement solely on the basis that it is later viewed as unfavourable or that the terms are now understood differently from those agreed upon. If the parties have in fact reached a binding agreement under the applicable private law principles of contract, whether common law or Québec civil law, and the agreement is "principled" — that is, defensible on the facts and the law — the Minister cannot later deny that it exists simply because no document was signed.

Publications and articles

Tax Alerts – Canada

Tax Alert 2026 No. 34 – CRA further extends administrative relief relating to Regulation 105 withholding tax on subcontractor fees

Tax Alert 2026 No. 35 – Federal spring economic update tax bill now enacted

Tax Alert 2026 No. 36 – Clear transfer pricing guidance from the TCC: *ExxonMobil Canada Resources Company v. The King*, 2026 TCC 42

Additional resources

Digital services tax jurisdiction activity summary
An updated version of EY's DST jurisdiction activity summary is now available. The summary outlines the status, scope, rate, thresholds, exclusions and effective dates for 32 jurisdictions. It also includes links to relevant EY Global Tax Alerts and EY contact details.

EY's activity summary provides the latest information correct as of February 1, 2025.

Expanded Green Tax Tracker now available

The EY Green Tax Tracker can help you discover, research, monitor and act on sustainability tax policies worldwide with details on sustainability incentives, carbon regimes, green taxes and exemptions.

EY's Worldwide Personal Tax and Immigration Guide 2025-26
Governments worldwide continue to reform their tax codes at a historically rapid rate. Taxpayers need a current guide, such as the Worldwide Personal Tax and Immigration Guide, in such a shifting tax landscape, especially if they are contemplating new markets. The content is straightforward. Chapter by chapter, from Albania to Zimbabwe, we summarize personal tax systems and immigration rules in more than 140 jurisdictions. The content is current as of October 1, 2025, with exceptions noted.

EY's Worldwide Capital and Fixed Assets Guide 2025
Capital expenditures represent one of the largest items on a company's balance sheet. This guide helps you reference key tax factors needed to better understand the complex rules relating to tax relief on capital expenditures in 41 jurisdictions and territories.

EY's Worldwide Estate and Inheritance Tax Guide 2025
This guide summarizes the gift, estate and inheritance tax systems and describes wealth transfer planning considerations in 44 jurisdictions and territories.

Worldwide Corporate Tax Guide 2025
Governments worldwide continue to reform their tax codes at a historically rapid rate. Chapter by chapter, from Albania to Zimbabwe, this EY guide summarizes corporate tax systems in more than 150 jurisdictions.

Worldwide VAT, GST and Sales Tax Guide 2026
This guide summarizes the value-added tax (VAT), goods and services tax (GST) and sales tax systems in 153 jurisdictions, including the European Union.

Worldwide R&D Incentives Reference Guide 2025
The Worldwide R&D Incentives Reference Guide offers taxpayers the information necessary to identify and leverage opportunities to benefit from available incentives, especially relevant if they are contemplating new or expanded investments in R&D, innovation and sustainability.

Worldwide Transfer Pricing Reference Guide 2025
This publication is designed to help international tax executives identify transfer pricing rules, practices and approaches.

The information included in the guide covers 121 jurisdictions. It's meant to provide an overview for the covered jurisdictions regarding their transfer pricing tax laws, regulations and rulings; OECD Guidelines treatment; documentation requirements; transfer pricing returns and related-party disclosures; transfer pricing documentation and disclosure timelines; BEPS Action 13 requirements; transfer pricing methods; benchmarking requirements; transfer pricing penalties and relief from penalties; statutes of limitations on transfer pricing assessments; likelihood of transfer pricing scrutiny and related audits by the tax authorities; and opportunities for advance pricing agreements (APAs).

The content for the guide is updated as of April 30, 2025.

EY Center for Board Matters
The EY Center for Board Matters supports board members in their oversight role by helping them address complex boardroom issues.

EY TradeFlash
Welcome to EY's latest edition of TradeFlash, a companion to EY TradeWatch. This new publication provides a roundup of the latest developments in global trade around the world.

EY TradeWatch Issue 1, 2026
EY *TradeWatch* provides information about customs and international trade developments to help you develop strategies to manage duty costs and the risks of global trade, to improve trade compliance and to increase the operational effectiveness of international supply chains.

Websites

EY Law LLP
Our national team of highly qualified lawyers and professionals offers comprehensive tax law services, business immigration services and business law services. Serving you across borders, our sector-focused, multidisciplinary approach means we offer integrated and comprehensive advice you can trust. Visit eylaw.ca.

General counsel agenda
Our insights can help general counsels improve operations and better mitigate risk, by fostering a culture of integrity and supporting business priorities.

Focus on private business
Because we believe in the power of private mid-market companies, we invest in people, knowledge and services to help you address the unique challenges and opportunities you face in the private mid-market space.

Focus on family enterprise
Family enterprise owners face unique challenges as they balance their ambition to grow with the effort to build the family legacy. Our experience, authority and global leadership platforms such as EY NextGen support families as they grow from generation to generation.

Online tax calculators and rates
Frequently referred to by financial planning columnists, our mobile-friendly calculators on ey.com/ca let you compare the combined federal and provincial 2025 and 2026 personal tax bills in each province and territory. The site also includes an RRSP savings calculator and personal tax rates and credits for all income levels. Our corporate tax-planning tools include federal and provincial tax rates for small

business rate income, manufacturing and processing rate income, general rate income and investment income.

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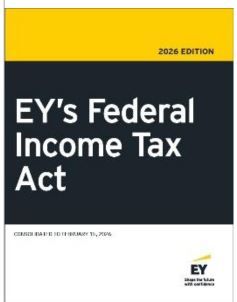
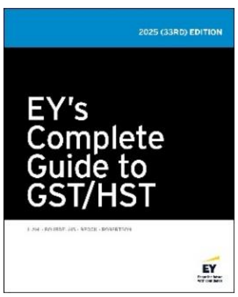


[EY's Federal Income Tax Act, 2026 Edition]

Editors: Albert Anelli, Janette Pantry, Linda Tang and Jennifer Ward

Now available

Included with this edition: interactive online features and purpose notes for selected provisions. Purchase of a print book includes access to an online updated and searchable copy of the federal *Income Tax Act* as well as the PDF eBook. Consolidated to February 15, 2026, this edition contains amendments and proposals, including Bill C-4 (2025), *Making Life More Affordable for Canadians Act*, August 15, 2025 legislative proposals [technical amendments], August 15, 2025 legislative proposals [FES 2024 and other proposals], November 4, 2025 notice of ways and means motion [Budget 2025], Bill C-15 (2025), *Budget 2025 Implementation Act, No. 1*, January 29, 2026 legislative proposals and Bill C-19 (SC 2026, c. 1), *Canada Groceries and Essentials Benefit Act*.



[EY's Complete Guide to GST/HST, 2025 (33rd) Edition]

Editors: Jadys Bourdelais, Thomas Brook, Sania Ilahi and David Douglas Robertson

Canada's leading guide on GST/HST, including GST/HST commentary and legislation, as well as a GST-QST comparison. Written in plain language by a team of EY indirect tax professionals, the guide is consolidated to July 1, 2025 and updated to reflect the latest changes to legislation and CRA policy.