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Tax Alert – Canada

Finance releases draft legislation for various previously announced measures and technical amendments

EY Tax Alerts cover significant tax news, developments and changes in legislation that affect Canadian businesses. They act as technical summaries to keep you on top of the latest tax issues. For more information, please contact your EY advisor or EY Law advisor.

On 15 August 2025, the Department of Finance honoured its summer tradition of releasing several packages of draft legislative proposals (with accompanying explanatory notes) for public comment. The draft legislative proposals implement certain previously announced tax measures, many of which were first announced in the 2024 federal budget (Budget 2024) or the 2024 Fall Economic Statement (FES), as well as various tax technical amendments.[1]

The release of draft legislative proposals includes:

- A general package of draft income tax legislative proposals, which includes amendments relating to certain Budget 2024 measures previously released as draft legislation on 12 August 2024,[2] the Budget 2024 measures to implement the Organisation for Economic Co-operation and Development's (OECD) crypto-asset reporting framework and amend the common reporting standard (CRS), certain 2024 FES measures (most notably the measures to enhance the scientific research and experimental development (SR&ED) investment tax credit), the previously released proposals relating to the elimination of the tax-deferral advantage for investment income earned by Canadian-controlled private corporations (CCPCs) and substantive CCPCs through controlled foreign affiliates, and technical amendments to the capital gains exemption for qualifying business transfers (see General Package);

[1] See EY Tax Alert 2024 Issue No. 24, *Federal budget 2024*, and EY Tax Alert 2024 Issue No. 63, *Federal Fall Economic Statement 2024*, for more information.
[2] See EY Tax Alert 2024 Issue No. 42, *Finance releases draft legislation for 2024 budget and other measures*, for more information.

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- A package of draft legislative proposals relating to various income tax technical amendments, which most notably includes changes resulting from the implementation of a domestic minimum top-up tax regime by various foreign jurisdictions, amendments to correct certain anomalies in the calculation of adjusted taxable income under the excessive interest and financing expenses limitation (EIFEL) rules, revisions to the 9 August 2022 amendments to the treatment of tracking interests under the foreign accrual property income rules in the context of nonresident trusts, and revisions to the 12 August 2024 relieving changes to the trust reporting rules (see Technical Amendments Package);

- A package of draft legislative proposals relating to the *Global Minimum Tax Act* (GMTA), which includes several changes to reflect additional administrative guidance released by the OECD in December 2023, June 2024 and January 2025, as well as amendments to implement a de-consolidation rule in respect of certain qualifying multinational enterprise groups that include one or more private investment entities; and

- A package of draft indirect tax legislative proposals, which includes various technical amendments, such as GST/HST changes to allow input tax credits for redeemed coupons to be available only for payments made exclusively in the course of commercial activities (in response to a recent Federal Court of Appeal decision), changes related to the determination of the input tax credits a selected listed financial institution (SLFI) may claim in respect of its taxable supply of real property by way of sale, clarifications on the filing requirements applicable to SLFIs for interim and final GST/HST returns, introduction of exceptions to the filing-due dates for GST/HST returns and financial institutions information returns where an individual has died, and regulatory GST/HST changes relating to the SLFI attribution method in relation to performance bonds, as well as excise-related administrative changes (re the prohibition on removing vaping products from premises, waiving or reducing certain penalties and interest, and extending the licence period for spirits and wine licenses).

Interested parties are invited to provide comments on the proposed amendments contained in the above packages of draft legislation by 12 September 2025.

The following is a summary of the main income tax legislative proposals included in the above packages. Some of these tax measures, as well as the measures contained in the GMTA package, may be discussed in further detail in one or more separate upcoming tax alerts.

General Package

The following is a summary of the income tax measures contained in the General Package.

Business income tax measures

- **SR&ED program** – As previously announced on 13 December 2024 and confirmed in the 2024 FES, various amendments to enhance the SR&ED tax incentive program, generally applicable to taxation years beginning on or after 16 December 2024, as well as certain minor technical amendments. More specifically, the draft legislative proposals include the following enhancements:

  - **Expenditure limit** – Increase, from $3 million to $4.5 million, in the annual expenditure limit on which CCPCs are entitled to earn a 35% SR&ED investment tax credit (ITC). (Note that the Liberal Party's 2025 election platform included a promise to further increase this limit to $6 million; as of the time of writing, no official announcement to implement this further increase in the limit has been made.)

  - **Phase-out thresholds** – Increase, from $10 million and $50 million, to $15 million and $75 million, respectively, in the prior-year taxable capital phase-out thresholds for purposes of determining the annual expenditure limit. In addition, CCPCs will have the option to have their annual expenditure limit determined based on the corporation's (or associated group's) average annual revenue instead of taxable capital, as proposed for Canadian public corporations (see below). A corresponding increase in the prior-year taxable capital phase-out thresholds is also introduced for purposes of determining the qualifying income limit (and thus qualifying corporation status) of a CCPC for the refundability of the credit.

  - **Refundability** – Extension of the 35% refundable SR&ED ITC to eligible Canadian public corporations, up to the increased $4.5 million annual expenditure limit. However, unlike for CCPCs, the $15 million and $75 million phase-out thresholds for determining the annual expenditure limit will be based on the corporation's (or consolidated group's) average annual revenue over the preceding three fiscal years ending before the current taxation year instead of the corporation's (or consolidated group's) preceding year taxable capital. The 35% SR&ED ITC on current expenditures will be fully refundable; conversely, the portion of the 35% SR&ED ITC on capital expenditures will be partially refundable (see below). Qualified expenditures (of a current and capital nature) in excess of an eligible Canadian public corporation's annual expenditure limit will be eligible for a non-refundable 15% SR&ED ITC.

  - **Capital expenditures** – Reinstatement of the pre-2014 eligibility of capital expenditures (for property acquired after 15 December 2024 or lease costs incurred after that date) to both the SR&ED income deduction and the 15% or 35% SR&ED ITCs, and related consequential amendments. CCPCs and eligible Canadian public corporations eligible to earn a 35% SR&ED ITC on qualified expenditures (up to the corporation's expenditure limit) will be entitled to partial refundability of the credit at a rate of 40% on their capital expenditures; CCPCs that are qualifying corporations as well as individuals (and certain partnerships and trusts) earning a 15% SR&ED ITC on qualified expenditures (over the expenditure limit for CCPCs that are qualifying

corporations) will also be entitled to partial refundability of the credit at a rate of 40% on their capital expenditures.

As indicated in the 2024 FES, these proposed changes are said to represent the first of further reforms related to the SR&ED tax incentive program (and the promotion of innovation) that the government intends to put forward. More details on the program and updates to qualified expenditures are to be announced in Budget 2025.

- **EIFEL rules: Exemptions** — As previously announced in Budget 2024 and expanded in draft legislation released on 12 August 2024, expansion of the exemption from the EIFEL rules for certain public-private partnership infrastructure projects to include certain interest and financing expenses incurred before 2036, in respect of arm's length financing used to build, convert a property into, or acquire a purpose-built residential rental; and certain interest and financing expenses in respect of arm's length financing used for the purpose of earning income from a regulated energy utility business carried on in Canada. The latest proposals include some modifications to take into account comments received since their last release on 12 August 2024, including revisions to:

  - Clarify that the conditions for the (current and proposed) exemptions are in respect of the taxpayer or a partnership (of which the taxpayer is a member) that enters into the borrowing or other financing from which the exempt interest and financing expenses are derived

  - Add, for purposes of the proposed Canadian regulated energy utility business (CREUB) exemption, a carve-out from the condition requiring that all or substantially all of the property of the borrower be used or held for the purpose of gaining or producing income from a Canadian-regulated energy utility business and be located in Canada (to qualify for the exemption) so that property acquired using borrowed money, the interest from which is excluded interest, is not included in determining if the condition is met

  - Specify, for purposes of the purpose-built residential rental (PBRR) exemption, that the portion of the borrowing to which the interest and financing expenses are reasonably attributable is used directly (rather than just used) by the borrower to acquire or build a purpose-built residential rental or convert a property into one

  - Clarify that both the election to apply the proposed CREUB exemption, and the election to apply the proposed PBRR exemption must be made by the taxpayer (rather than the taxpayer or a partnership of which the taxpayer is a member)

  - Add, for purposes of both proposed new exemptions, a new rule for circumstances where the borrower is a partnership that carries on a business or activity, to provide that a taxpayer that is a member of the partnership is not also considered to be carrying on that business or activity solely because it is a member of the partnership

  - Add a new deeming rule for taxpayers that are a member of a consolidated group and are making an election to apply the CREUB exemption, so that any net income of the taxpayer reported in the group's consolidated financial statements from a CREUB

carried on by the taxpayer (or a partnership of which the taxpayer is a member), will be excluded from the consolidated group's adjusted net book income

These changes apply for taxation years that begin on or after 1 October 2023 (the same time the EIFEL rules became effective), except that for the purposes of filing an election to apply any of the two new exemptions, the taxpayer's filing due date will be extended to the day that is 90 days after Royal Assent of the implementing legislation.

- **CCPCs and substantive CCPCs: Deferring tax using foreign resident corporations** – As previously announced in Budget 2022 and last released as draft legislation on 12 August 2024, amendments (including modifications to take into account comments received since their last release) to eliminate the tax-deferral advantage available to CCPCs and their shareholders earning investment income through controlled foreign affiliates, generally applicable for taxation years beginning on or after 7 April 2022. Specifically, the relevant tax factor (RTF) applicable to CCPCs and substantive CCPCs is adjusted from 4 to 1.9 (i.e., the RTF currently applicable to individuals), so that a deduction in respect of foreign tax paid that fully offsets foreign accrual property income (FAPI) inclusions is available only where the foreign tax rate is at least 52.63% (rather than 25%). In addition, amendments are made to address the integration of FAPI that is repatriated to and distributed by CCPCs and substantive CCPCs to individual shareholders. These amendments include adjustments to the calculation of a CCPC's general rate income pool (GRIP) to generally exclude an amount equal to deductions claimed in respect of (i) intercorporate dividends paid out of a foreign affiliate's hybrid surplus (under paragraph 113(1)(a.1)); (ii) intercorporate dividends paid out of taxable surplus (under paragraph 113(1)(b)); and (iii) payments of withholding tax to a foreign government on intercorporate dividends paid out of taxable surplus (under paragraph 113(1)(c)). The integration of these amounts is instead addressed through amendments to the capital dividend account (CDA) calculation.

  Additional amendments exclude, from the calculation of a CCPC's GRIP, amounts deductible under paragraphs 113(1)(d) or subsection 113(2), both of which represent *de facto* returns of capital rather than actual dividends, effective for taxation years that begin on or after 9 August 2022. As mentioned, related amendments are made to the CDA of a CCPC (or substantive CCPC) to include, on repatriation, (i) the amount of an intercorporate dividend deduction claimed with respect to a dividend paid out of hybrid surplus, less the amount of withholding tax paid in respect of the dividend; and (ii) the amount of an intercorporate dividend deduction claimed with respect to a dividend paid out of taxable surplus, plus the amount of a withholding tax deduction claimed, less the withholding tax paid in respect of repatriations of taxable surplus. These amendments also apply for taxation years beginning on or after 7 April 2022.

  Under the revised 12 August 2024 proposals, two elective carve-outs were introduced under proposed section 93.4. Under the current package of legislative proposals, the elective carve-outs will apply for taxation years that begin after 2025 (rather than after 2024 as originally proposed), unless an election is filed under proposed subsection 93.4(4) or (5) to have the carve-outs apply earlier. In broad terms, a CCPC (or substantive CCPC) may elect to have a portion of the intercorporate dividend that is otherwise prescribed to be paid out of taxable surplus be considered to be paid out of a

separate surplus pool, referred to as the foreign affiliate's "foreign accrual business income (FABI) surplus" pool, and have the underlying foreign tax applicable to that portion of the intercorporate dividend (referred to as the "FABI surplus dividend") calculated using the higher RTF of 4 instead of 1.9 for purposes of the deductions under paragraphs 113(1)(b) and (c) (with consequential amendments to the GRIP and CDA definitions). In addition, a CCPC (or substantive CCPC) may also elect a similar carve-out for purposes of the deduction for foreign taxes under subsection 91(4), so that the portion of the income amount attributable to a controlled foreign affiliate's FABI (the FABI amount) is determined separately from the rest of the affiliate's FAPI, and the foreign accrual tax applicable to the FABI amount is calculated using the higher RTF of 4. Consequential changes from these elective carve-outs have also been added, as part of the latest revisions, to the tax-free surplus balance computation provisions. For these purposes, the definition of FABI has been broadened under the latest iteration of the proposals so that the rules operate closer to what would have been expected by carving out income that would not be included in aggregate investment income if earned directly by a CCPC or substantive CCPC in Canada, subject to certain anti-base erosion exceptions.

- **Non-compliance with information requests** — As previously announced in Budget 2024, various amendments (with some modifications to take into account comments received since their initial release as draft legislation on 12 August 2024) to the administration provisions under the *Income Tax Act* (the Act) with respect to information-gathering powers of the Canada Revenue Agency (CRA). For example, the amendments extend the CRA's powers to the administration and enforcement of a listed international agreement or a tax treaty with another country, introduce a new type of notice that the CRA may issue to a person that has not complied with a requirement or notice by the CRA to provide information or assistance (with related changes to extend the normal reassessment period and impose a penalty for each day the notice of non-compliance remains outstanding), and allow the CRA to demand, in a requirement or notice to provide information or assistance, that any information or documents (provided in written or oral form) be provided under oath or affirmation. Other changes include the introduction of a new penalty where the CRA obtains a compliance order against a taxpayer from a court, and the tax owing by the taxpayer in respect of a taxation year to which the compliance order relates exceeds $50,000, and the extension of the CRA's ability to seek a compliance order to situations where a person has failed to comply with a requirement to provide foreign-based information or documents. Amendments also allow the "stop-the-clock" rules that extend the reassessment period when a taxpayer seeks judicial review of a requirement or notice to provide information or assistance, to also apply when a taxpayer seeks judicial review of a requirement or notice issued by the CRA in relation to an audit or enforcement process. Among the latest set of revisions, the compliance order penalty provision has been updated to clarify that it applies in respect of the taxpayer's failure to comply with a requirement under sections 231.1, 231.2 or 231.6, and in respect of a taxation year of the taxpayer (in other words, it doesn't apply in the context of third-party information requests), and to specify that the penalty rate is up to 10% (instead of a fixed10%). As well, a new exception to the penalty provision under both the compliance order rules and the new notice of non-compliance rules is added for situations where one of the reasons for a taxpayer's failure to comply with a requirement to provide information, documents or to answer questions was the taxpayer's reasonable belief that the information, documents or answers were protected

from disclosure by solicitor-client privilege. These measures will come into force on Royal Assent of the implementing legislation.

International tax measures

- **Crypto-asset reporting framework** – As previously announced in Budget 2024, amendments to implement the OECD's Crypto-Asset Reporting Framework (CARF) in Canada under proposed Part XXI of the Act. The CARF imposes a new annual reporting requirement on crypto-asset service providers, as well as other related administrative requirements (such as due diligence procedures and record-keeping requirements), and a penalty for non-compliance. Crypto-asset service providers subject to the reporting requirements include entities and individuals that are resident in Canada or that carry on business in Canada, and that provide business services effectuating exchange transactions in crypto-assets for or on behalf of customers (such as crypto exchanges, crypto-asset brokers and dealers, and operators of crypto-asset automated teller machines), including by acting as a counterparty or as an intermediary to the exchange transactions, or by making available a trading platform. The reporting requirements may also apply to entities organized under the laws of Canada or a province that have an obligation to file tax returns or information returns in Canada and to partnerships managed from Canada, if these entities and partnerships provide business services effectuating exchange transaction in crypto-assets. The new reporting requirements will apply for 2026 and subsequent calendar years.

- **Common reporting standard** – As previously announced in Budget 2024, various amendments to the CRS under Part XIX of the Act to incorporate 2023 amendments by the OECD to the global CRS (notably resulting from the adoption of the CARF) and make other related changes. For example, these amendments include (i) the addition of specified electronic money products and central bank digital currencies within the scope of the CRS; (ii) changes to ensure effective coordination between the CRS and the CARF and to limit instances of duplicative reporting between the two frameworks; (iii) changes to require additional information to be reported in respect of financial accounts and account holders; (iv) the strengthening of the due diligence procedures followed by financial institutions; (v) the expansion of the list of excluded accounts to include certain accounts established in connection with a contribution of capital to (or incorporation of) a corporation if certain conditions are met, as well as certain depository accounts with a rolling average 90-day account balance or value during any 90-consecutive day period does not exceed US$10,000; (vi) the removal of prescribed labour-sponsored venture capital corporations (LSVCCs) from the list of non-reporting financial institutions and the addition of a non-registered account held in an LSVCC as a prescribed excluded account provided that annual contributions to the account do not exceed US$50,000; and (vii) changes to clarify certain aspects of the anti-avoidance provision of the CRS. These changes will apply to the 2026 and subsequent calendar years.

Measures affecting individuals and trusts

- **Capital gains rollover** – As previously announced in the 2024 FES, enhancements to the capital gains rollover rules for qualifying dispositions of eligible small business corporation (ESBC) shares that occur after 31 December 2024. Specifically, individuals would have until the end of the calendar year following the year of disposition to acquire

replacement shares (rather than until the day that is 120 days following the year of disposition). In addition, the definition of ESBC shares is expanded to include any issued shares (common and preferred shares, rather than only common shares), and to increase the limit to the carrying value of the assets of the ESBC and related corporations to $100 million (from $50 million).

- **Capital gains exemption for qualifying business transfers** — Various technical amendments to the enacted $10 million capital gains exemption rules for qualifying business transfers under the employee ownership trust (EOT) rules, including certain previously released amendments (with some modifications since their initial release on 12 August 2024) relating to the calculation of the deduction (e.g., to incorporate limitations equivalent to those currently applicable to the lifetime capital gains exemption) and the ordering rule for claiming more than one deduction in the same taxation year, as well as various new amendments. The new amendments clarify the conditions for claiming the deduction, including changes that prevent multiplication of the capital gains deduction for qualifying business transfers or qualifying cooperative conversions (see below) in respect of shares that derive their value (directly or indirectly) from the same active business (i.e., a particular business can only qualify for one deduction, regardless of the number of transfers); amendments to ensure that the 24-month holding period test and active business asset tests can be met in certain circumstances involving a substitution of shares and that shares of a holding corporation can satisfy the active business asset test; and amendments to further qualify the requirement for the individual (or a spouse or common-law partner of the individual) to be actively engaged in the relevant business throughout any 24-month period ending before the disposition time so that they must be actively engaged on a regular, continuous, and substantial basis, including within the meaning of paragraph 120.4(1.1)(a) under the tax on split income rules (i.e., as a result, an individual working at least an average of 20 hours per week during the portion of the year in which the business operates will be deemed to satisfy this requirement). New amendments are also made to clarify that the active business asset test for purposes of determining when a disqualifying event occurs can be applied on a look-through basis (in a holding corporation situation) and to add an exception to the test for certain liquidation events; to provide a 10-year limit on the consequences of a disqualifying event; to deem a spousal or common-law partner relationship in the event of an individual's death; to clarify the definitions of an "employee ownership trust," "qualifying business," and "qualifying business transfer" to accommodate holding corporation situations. The amendments are deemed to come into force on 1 January 2024.

- **Capital gains exemption for qualifying cooperative conversions** — As previously announced in Budget 2024, expansion of the temporary $10 million capital gains exemption for qualifying business transfers (under the EOT rules) to qualifying sales of shares to a worker cooperative corporation that meets certain conditions (referred to as a qualifying cooperative conversion in the draft legislation), effective as of 1 January 2024. The proposals include certain modifications to take into account comments received since their original release as draft legislation on 12 August 2024 – a number of these modifications are similar to the modifications made to the capital gains exemption for qualifying business transfers (under the EOT rules) described above. Note that the 12 August 2024 draft legislation proposal expanding the 10-year capital gains reserve to qualifying cooperative conversions, as well as the Budget 2024 proposal to extend the

15-year exception to the shareholder loan and interest benefit rules to qualifying cooperative conversions are not included in the General Package.

Other measures

- **Reporting by non-profit organizations (NPOs)** – As previously announced in the 2024 FES, amendments to require NPOs (as well as agricultural organizations, boards of trade, or chambers of commerce) with total gross receipts (including amounts received on account of capital) exceeding $50,000 for a fiscal period to file an annual information return. As well, an NPO, agricultural organization, board of trade, or chamber of commerce that does not meet that new threshold (nor any other existing thresholds) for filing an annual information return will be required to file a new, short-form information return that provides basic information about the organization, such as the name and address of each director, officer or trustee, its total assets and liabilities and annual amounts received, and a description of its activities. The short-form information return is due within six months after the end of a fiscal period. These measures will apply for fiscal periods that begin after 31 December 2025.

Technical Amendments Package

The government also released a package of draft technical amendments to the Act and *Income Tax Regulations*. In addition to various minor amendments, this package of draft legislative proposals includes a number of more significant technical amendments, as well as new rules.

In particular, the proposals include:

- New amendments to take into account the implementation of a domestic minimum top-up tax regime by various foreign jurisdictions (e.g., amendments relating to the determination of foreign accrual tax under the foreign affiliate rules, foreign tax credits, and the surplus computations of foreign affiliates), effective as of 15 August 2025

- Updated amendments to the application of the tracking interest rules (under the foreign accrual property income rules) in respect of certain nonresident trusts (e.g., "umbrella trusts"), effective for taxation years of trusts beginning after 26 February 2018 (i.e., in line with when the tracking interest rules in subsections 95(8) to (12) generally came into effect)

- Various updated amendments to strengthen and expand the exception in paragraph 85.1(4)(a) to the foreign share-for-share exchange rollover rules under subsection 85.1(3), effective in respect of dispositions that occur on or after 15 August 2025 (various updated amendments to expand the scope of the foreign merger anti-avoidance rule in subsection 87(8.3) are also proposed in parallel)

- New amendments to the definition of "adjusted taxable income" under the EIFEL rules, to ensure loss carryovers are properly accounted for and to address a potential circularity issue with respect to the add-back for amounts deducted under subsection 104(6), and to add certain EIFEL-related elections to the prescribed list of elections that may be late-

filed, amended, or revoked, applicable as of 1 October 2023 (the date the EIFEL rules first came into effect)

- Certain updated amendments to the Part II.2 tax on repurchases of equity rules, effective as of 1 January 2024 (the date the Part II.2 tax rules first came into effect)
- Updated relieving changes to the new trust reporting requirements, with various application dates, including broadening of the exceptions from the requirement to file a return (including, for example, the addition of new exceptions for retirement compensation arrangements that satisfy a purpose test and for employee ownership trusts)
- Various amendments related to registered plans and other arrangements, with various application dates, including the introduction of a new rule to deem rights received by a lender under certain securities lending arrangements not to be non-qualified investments

A more detailed summary of the more significant technical amendments will be provided in an EY News article available to subscribers of the Federal Income Tax Collection on Canadian Tax Library and Knotia.

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