

Chart A – Motor vehicle expenses

Kilometres you drove in the fiscal period that was part of earning business income		1	
Total kilometres you drove in the fiscal period		2	
Fuel and oil		3	
Interest (use Chart B below)		4	
Insurance		5	
Licence and registration		6	
Maintenance and repairs		7	
Leasing (use Chart C below)		8	
Electricity for zero-emission vehicles		9	
Other expenses (specify):		10	
.....		11	
Total motor vehicle expenses: Add amounts 3 to 11.		12	
Business use part: amount 1: ÷ amount 2: × amount 12:		13	
Business parking fees		14	
Supplementary business insurance		15	
Allowable motor vehicle expenses: Add amounts 13 to 15 (enter this total on line 9281 of Part 4)		16	

Note: You can claim capital cost allowance on motor vehicles in Area A.

Chart B – Available interest expense for passenger vehicles and zero-emission passenger vehicles

Total interest payable (accrual method) or paid (cash method) in the fiscal period		17	
(\$350**** ÷ 30) × the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method)		18	
Available interest expense: Amount 17 or 18, whichever is less (include this in amount 4 of Chart A above)		19	

**** For passenger vehicles bought after 2023. For passenger vehicles bought after 2000 and before 2024, the amount is \$300.

Chart C – Eligible leasing cost for passenger vehicles*****

Total lease charges incurred in your current fiscal period for the vehicle		20	
Total lease payments deducted before your current fiscal period for the vehicle		21	
Total number of days the vehicle was leased in your current and previous fiscal periods		22	
Manufacturer's list price		23	
Use a GST rate of 5% or HST rate applicable to your province.			
Amount 23 or (\$43,529 + GST and PST, or \$43,529 + HST), whichever is more (see note 10) ▶		24	
[((\$1,050 + GST and PST, or \$1,050 + HST) × amount 22] ÷ 30 (see note 11)		25	
Amount 25: – amount 21:		26	
[((\$37,000 + GST and PST, or \$37,000 + HST) × amount 20] ÷ amount 24 (see note 12)		27	
Eligible leasing cost: Amount 26 or 27, whichever is less (enter in amount 8 of Chart A above)		28	

***** Includes a vehicle that would qualify as a zero-emission passenger vehicle if you owned it.

Note 10: For leases entered into in 2023, it's amount 23 or (\$42,353 plus GST and PST, or \$42,353 plus HST), whichever is more. For leases entered into in 2022, it's amount 23 or (\$40,000 plus GST and PST, or \$40,000 plus HST), whichever is more. For leases entered into before 2022, it's amount 23 or (\$35,294 plus GST and PST, or \$35,294 plus HST), whichever is more.

Note 11: For leases entered into in 2023, amount 25 is equal to [(\$950 plus GST and PST, or \$950 plus HST) multiplied by amount 22], divided by 30. For leases entered into in 2022, amount 25 is equal to [(\$900 plus GST and PST, or \$900 plus HST) multiplied by amount 22], divided by 30. For leases entered into before 2022, amount 25 is equal to [(\$800 plus GST and PST, or \$800 plus HST) multiplied by amount 22], divided by 30.

Note 12: For leases entered into in 2023, amount 27 is equal to [(\$36,000 plus GST and PST, or \$36,000 plus HST) multiplied by amount 20], divided by amount 24. For leases entered into in 2022, amount 27 is equal to [(\$34,000 plus GST and PST, or \$34,000 plus HST) multiplied by amount 20], divided by amount 24. For leases entered into before 2022, amount 27 is equal to [(\$30,000 plus GST and PST, or \$30,000 plus HST) multiplied by amount 20], divided by amount 24.

See the privacy notice on your return.