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## New for British Columbia for 2021

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The personal income levels and most non-refundable tax credits used to calculate your British Columbia income tax have changed.

## British Columbia benefits for individuals and families

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### BC child opportunity benefit

This benefit is a non-taxable amount paid to most families with children under the age of 18. This amount is combined with the Canada child benefit (CCB) into a single monthly payment.

You do not need to apply for the BC child opportunity benefit. The Canada Revenue Agency (CRA) will use the information from your CCB application to determine if you are entitled to receive this credit.

### BC climate action tax credit

This credit is a non-taxable amount paid to help individuals and families with the carbon taxes they pay. This amount is combined with the quarterly payment of the federal GST/HST credit.

You do not need to apply for the GST/HST credit or the BC climate action tax credit. The CRA will use the information from your return to determine if you are entitled to receive these credits.

### File your return

To make sure you get your payments on time, you (and your spouse or common-law partner) need to file your 2021 Income Tax and Benefit Return(s) by April 30, 2022. The CRA will use the information from your return(s) to calculate the payments you are entitled to get from these programs.

The BC child opportunity benefit and the BC climate action tax credit are fully funded by the Province of British Columbia. For more information, go to [canada.ca/cra-benefits-prov-terr](https://canada.ca/cra-benefits-prov-terr) or call the CRA at **1-800-387-1193**.

## Completing your British Columbia forms

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All the information you need to complete Form BC428, British Columbia Tax, and Form BC479, British Columbia Credits, is included in this package. Complete the forms that apply to you and attach a copy to your return.

Forms BC428 and BC479 and those mentioned in this guide are available at [canada.ca/cra-forms](https://canada.ca/cra-forms).

**End of the year** means **any** of the following dates:

- December 31, 2021
- the date you left Canada if you emigrated in 2021
- the date of death for a person who died in 2021

### Definitions

**Spouse** refers to a person you are legally married to.

**Common-law partner** refers to a person who is not your spouse but with whom you are in a conjugal relationship and **at least one** of the following conditions applies:

- This person has been living with you in a conjugal relationship for at least 12 continuous months (including any period of time where you were separated for less than 90 days because of a breakdown in the relationship)
- This person is the parent of your child by birth or adoption
- This person has custody and control of your child (or had custody and control immediately before the child turned 19 years of age) and your child is wholly dependent on them for support

# Form BC428, British Columbia Tax

Complete Form BC428 if **one** of the following applies:

- You were a resident of British Columbia at the end of the year
- You were a non-resident of Canada in 2021 and **any** of the following applies:
  - You earned income from employment in British Columbia
  - You received income from a business with a permanent establishment **only** in British Columbia

## When to complete Form T2203, Provincial and Territorial Taxes for Multiple Jurisdictions

Complete Form T2203 **instead** of Form BC428, if **both** of the following apply:

- You resided in British Columbia on December 31, 2021 (or the date you left Canada if you emigrated in 2021)
- All or part of your 2021 business income (including income received as a retired, inactive, or limited partner) was earned and can be allocated to a permanent establishment **outside** British Columbia

You also must complete Form T2203 if **both** of the following apply:

- You were a non-resident of Canada throughout 2021
- You were carrying on business in **more than one** province or territory in Canada or were receiving income from an office or employment that can reasonably be attributed to duties performed in **more than one** province or territory in Canada

## Part A – British Columbia tax on taxable income

### British Columbia tax rates for 2021

The following tax rates are used in the calculation of your British Columbia tax on taxable income:

- 5.06% on the portion of your taxable income that is \$42,184 or less, **plus**
- 7.7% on the portion of your taxable income that is more than \$42,184 but not more than \$84,369, **plus**
- 10.5% on the portion of your taxable income that is more than \$84,369 but not more than \$96,866, **plus**
- 12.29% on the portion of your taxable income that is more than \$96,866 but not more than \$117,623, **plus**
- 14.7% on the portion of your taxable income that is more than \$117,623 but not more than \$159,483, **plus**
- 16.8% on the portion of your taxable income that is more than \$159,483 but not more than \$222,420, **plus**
- 20.5% on the portion of your taxable income that is more than \$222,420

## Part B – British Columbia non-refundable tax credits

The eligibility conditions and rules for claiming most British Columbia non-refundable tax credits are the same as those for federal non-refundable tax credits. However, the amount and calculation of most British Columbia non-refundable tax credits are different from the corresponding federal credits.

### Newcomers to Canada and emigrants

As a newcomer or an emigrant, you may be limited in the amount you can claim for certain provincial non-refundable tax credits.

If you reduced your claim for any of the following federal amounts, you also need to reduce your claim for the corresponding provincial amount in the same manner.

Federal amount on your return	Corresponding provincial amount on Form BC428
line 30000	line 58040
line 30100	line 58080
line 30300	line 58120
line 30400	line 58160
line 30425/30450	line 58175
line 31600	line 58440
line 31800	line 58480
line 32400	line 58600
line 32600	line 58640

For examples on how to calculate these amounts, see Guide T4055, Newcomers to Canada.

### Line 58120 – Spouse or common-law partner amount

You can claim this amount if the rules are met for claiming the amount on line 30300 of your return and your spouse's or common-law partner's net income from line 23600 of their return (or the amount that it would be if they filed a return) is **less than \$10,427**.

### Line 58160 – Amount for an eligible dependant

You can claim this amount if the rules are met for claiming the amount on line 30400 of your return and your dependant's net income from line 23600 of their return (or the amount that it would be if they filed a return) is **less than \$10,427**.

### Line 58175 – British Columbia caregiver amount

You may be able to claim up to \$4,844 for your spouse or common-law partner or an eligible relative who was dependent on you because of an impairment in physical or mental functions at any time in the year.

An **eligible relative** is one of the following:

- your (or your spouse's or common-law partner's) child or grandchild
- your (or your spouse's or common-law partner's) parent, grandparent, brother, sister, aunt, uncle, niece or nephew who was a resident in Canada at any time in the year

#### Note

You **cannot** claim this amount for a person who was only visiting you.

Also, each dependant must meet **all** of the following conditions:

- They were 18 years of age or older
- Their net income for 2021 from line 23600 of their return (or the amount that it would be if they filed a return) was **less than \$21,238**
- They were dependent on you because of an impairment in physical or mental functions

#### How to claim this amount

Complete the calculation for line 58175 using Worksheet BC428. If you are claiming this amount for more than one dependant, enter the total amount on line 58175 of your Form BC428.

#### Line 58315 – Volunteer firefighters' amount and Line 58316 – Search and rescue volunteers' amount

You can claim the volunteer firefighters' amount (VFA) or the search and rescue volunteers' amount (SRVA) if the rules are met for claiming the amount on line 31220 or line 31240 of your return.

Enter on line 58315 the VFA you claimed on line 31220 of your return **or** enter on line 58316 the SRVA you claimed on line 31240 of your return.

#### Note

Only residents of British Columbia are eligible for these amounts. If you were not a resident of British Columbia at the end of the year, you cannot claim either of these credits when calculating your British Columbia tax even if you may have received income from a source in British Columbia in 2021.

#### Line 58330 – Adoption expenses

You can claim this amount if the rules are met for claiming the amount on line 31300 of your return.

Enter on line 58330 the amount you claimed on line 31300 of your return.

#### Note

Only residents of British Columbia are eligible for this amount. If you were not a resident of British Columbia at the end of the year, you cannot claim this tax credit when calculating your British Columbia tax even if you may have received income from a source in British Columbia in 2021.

#### Line 58360 – Pension income amount

The amount you can claim on line 58360 is the amount on line 31400 of your return **or** \$1,000, **whichever is less**.

#### Note

Only residents of British Columbia are eligible for this amount. If you were not a resident of British Columbia at the end of the year, you cannot claim this tax credit when calculating your British Columbia tax even if you may have received income from a source in British Columbia in 2021.

#### Line 58440 – Disability amount for self

You can claim this amount if the rules are met for claiming the amount on line 31600 of your return.

If you were 18 years of age or older at the end of the year, enter \$8,303 on line 58440 of your Form BC428.

If you were under 18 years of age at the end of the year, use Worksheet BC428 to calculate the amount to enter on line 58440.

#### Line 58480 – Disability amount transferred from a dependant

You can claim this amount if the rules are met for claiming the amount on line 31800 of your return.

#### Line 58560 – Your tuition and education amounts

Complete Schedule BC(S11), British Columbia Tuition and Education Amounts.

#### Note

If you claimed the Canada Training Credit (CTC) on line 45350 of your return, the amount you enter on line 59140 of your Schedule BC(S11) is already reduced by the CTC claimed.

#### Transferring amounts

If you do not use all of your 2021 tuition amount to reduce your provincial income tax to zero, you can transfer all or part of the unused amount to **one** of the following designated individuals:

- your spouse or common-law partner (who would claim it on line 59090 of their Schedule BC(S2))
- your parent or grandparent (who would claim it on line 58600 of their Form BC428)
- your spouse's or common-law partner's parent or grandparent (who would claim it on line 58600 of their Form BC428)

#### Note

If your spouse or common-law partner is claiming an amount for you on line 58120 or line 58640 of their Form BC428, you cannot transfer your unused tuition amount for the current year to your (or your spouse's or common-law partner's) parent or grandparent.

To **designate** who can claim the transferred amount and to **specify** the provincial amount they can claim, complete any of the following forms that you received as a student:

- Form T2202, Tuition and Enrolment Certificate
- Form TL11A, Tuition and Enrolment Certificate – University Outside Canada
- Form TL11C, Tuition and Enrolment Certificate – Commuter to the United States

Complete the “Transfer or carryforward of unused amounts” section of Schedule BC(S11) to transfer an amount.

### Carrying forward amounts

Complete the “Transfer or carryforward of unused amounts” section of Schedule BC(S11) to calculate the amount you can carry forward to a future year.

This amount is the part of your tuition and education amounts that you are not claiming for the current year and the part of your current-year tuition amount that you are not transferring to a designated individual.

### Supporting documents

If you are filing a paper return, attach your completed Schedule BC(S11). Keep your supporting documents in case you are asked to provide them later.

### Line 58600 – Tuition amount transferred from a child or grandchild

You may be able to claim the transfer of all or part of the unused 2021 tuition amount from your child or grandchild or their spouse or common-law partner.

The maximum amount each student can transfer to you is \$5,000 **minus** the current year’s amount that they claimed.

### How to claim this amount

Enter, on line 58600, the total of all tuition amounts transferred to you from each student as shown on their forms T2202, TL11A, and/or TL11C.

#### Notes

The student must enter this amount on line 59200 of their Schedule BC(S11). They may choose to transfer an amount that is less than the available provincial amount.

The student cannot transfer to you any unused tuition and education amounts carried forward from previous years.

If you and the student were not residents of the same province or territory on December 31, 2021, special rules may apply. For more information, call the CRA at **1-800-959-8281**.

### Line 58689 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 2004 or later

The medical expenses you can claim on line 58689 are the same as those you can claim on line 33099 of your return. They also have to cover the same 12-month period ending in 2021 and must be expenses that were not claimed for 2020.

### Line 58729 – Allowable amount of medical expenses for other dependants

You can claim medical expenses for other dependants in addition to the medical expenses for self, spouse or common-law partner, and your dependent children born in 2004 or later on line 58689.

The medical expenses you can claim on line 58729 are the same as those you can claim on line 33199 of your return. They also have to cover the same 12-month period ending in 2021 and must be expenses that were not claimed for 2020.

### Line 58980 – Farmers’ food donation tax credit

You can claim this credit if you meet **all** of the following conditions:

- You (or your spouse or common-law partner) earned farming income in British Columbia in the year the qualifying gift was made
- You made a qualifying gift to an eligible charity after February 16, 2016 and have not claimed it yet
- You claimed the qualifying gift on line 34000 of your federal Schedule 9 and on line 58969 of your Form BC428 as a charitable donation or gift for the year

You can claim 25% of the eligible amount of the total qualifying gifts made to an eligible donee.

A **qualifying gift** is a gift of one or more agricultural products you produced in British Columbia and donated to an eligible charity in British Columbia after February 16, 2016.

An **agricultural product** is any of the following:

- meat products
- eggs or dairy products
- fish
- seafood
- fruits
- vegetables
- grains
- pulses
- herbs
- honey
- maple syrup
- mushrooms
- nuts
- anything else that is grown, raised or harvested on a farm and can legally be sold, distributed, or offered for sale at a place other than the producer’s premises as food or drink in British Columbia

An item of any of these types that has been processed is an agricultural product if it was processed only to the extent necessary to be legally sold off the producer’s premises as food or drink intended for human consumption. Items that have been processed beyond this point, such as pies, sausages, beef jerky, pickles, and preserves, are not agricultural products.

An **eligible charity** is a registered charity under the Income Tax Act that meets **at least one** of the following conditions:

- It distributes food to the public without charge in British Columbia and does so to provide relief to the poor (food banks meet this condition)
- It is engaged in providing meals or snacks to students in a qualifying school

The amount of qualifying donations can be split between you and your spouse or common-law partner. However, the total amount of qualifying donations that can be claimed by you and your spouse or common-law partner **cannot** be more than the total of the qualifying donations made in the tax year.

Any unused amounts can be carried forward for five years as long as you (or your spouse or common-law partner) earned farming income in British Columbia in the year the gift was made.

If you are preparing a return for a person who died in 2021, you can claim this credit on their final return.

If you were bankrupt in 2021, claim your farmers' food donation tax credit on the pre- or post-bankruptcy return you file for the tax year ending December 31, 2021, depending on when the qualifying donations were made.

If qualifying donations are claimed on more than one return, the total amount of donations that can be claimed on all returns filed for the year cannot be more than the total qualifying donations made.

#### **How to claim this credit**

Enter the amount of donations you have included on line 34000 of your federal Schedule 9 that are qualifying gifts for the farmers' food donation tax credit. Then enter 25% of this amount on line 58980 of your Form BC428.

## **Part C – British Columbia tax**

### **Line 55 – British Columbia tax on split income**

If you are reporting federal tax on split income on line 40424 of your return, complete Part 3 of your Form T1206, Tax on Split Income, to calculate the British Columbia tax to enter on line 42800 of your return.

### **Line 62 – British Columbia additional tax for minimum tax purposes**

If you need to pay federal minimum tax as calculated on Form T691, Alternative Minimum Tax, complete the calculation on line 62 of your Form BC428 to determine your British Columbia additional tax for minimum tax purposes.

### **Line 64 – Provincial foreign tax credit**

If your federal foreign tax credit on non-business income is less than the related tax you paid to a foreign country, you may be able to claim a provincial foreign tax credit.

#### **How to claim this credit**

Complete Form T2036, Provincial or Territorial Foreign Tax Credit.

### **Supporting documents**

If you are filing a paper return, attach your Form T2036.

### **Line 72 – British Columbia tax reduction**

If your net income for the year is **less than \$34,929**, you may be able to reduce or eliminate your British Columbia tax by claiming a BC tax reduction.

If you are preparing a return for a person who died in 2021, you can claim the tax reduction on their final return.

### **Line 74 – British Columbia logging tax credit**

You can claim this credit if you have to pay British Columbia logging tax for 2021 under the Logging Tax Act for logging operations in British Columbia.

Enter, on line 74 of your Form BC428, the credit shown on Form FIN 542S, Logging Tax Return of Income, or Form FIN 542P, Logging Tax Return of Income for Processors.

### **Line 77 – British Columbia political contribution tax credit**

You can claim this credit if, in 2021, you (or your spouse or common-law partner) contributed to a political party or constituency association registered in British Columbia or to candidates seeking election to the British Columbia legislature.

#### **How to claim this credit**

Enter your total political contributions made in 2021 on line 60400 of your Form BC428. Then calculate and enter your credit on line 77 as follows:

- For contributions of **more than \$1,150**, enter \$500 on line 77 of your Form BC428
- For contributions of **\$1,150 or less**, complete the calculation for line 77 using Worksheet BC428

### **Supporting documents**

If you are filing a paper return, attach the official receipt (signed by an official agent of the political party or independent candidate) for each contribution.

### **Line 79 – British Columbia employee share ownership plan tax credit**

You can claim this credit if you acquired shares from a registered British Columbia employee share ownership plan (ESOP) at any time in 2021 (that you did not claim on your 2020 return) or in the first 60 days of 2022.

Your Certificate ESOP 20 confirms the amount of your investment and the credit you are entitled to. The date you bought your shares is shown in the "Investment date" box.

If you bought shares under an employee share ownership plan and you want to know if the plan is registered under the Employee Investment Act, ask your employer.

### **Supporting documents**

If you are filing a paper return, attach your Certificate(s) ESOP 20.

## Line 80 – British Columbia employee venture capital corporation tax credit

You can claim this credit if you acquired shares from a registered British Columbia employee venture capital corporation (EVCC) at any time in 2021 (that you did not claim on your 2020 return) or in the first 60 days of 2022.

Your Certificate EVCC 30 confirms the amount of your shares and the credit you are entitled to. The date you bought your shares is shown in the “Investment date” box.

If you have questions about the employee venture capital corporation tax credit, contact the employee venture capital corporation that issued your shares, your stockbroker, or your investment advisor.

### Supporting documents

If you are filing a paper return, attach your Certificate(s) EVCC 30.

## Line 81 – Total ESOP and EVCC tax credits

The maximum **total** ESOP and EVCC tax credits you can claim on your 2021 return is \$2,000. The ESOP and EVCC tax credits that you do not claim in a year are not refundable, and you cannot carry them forward to a future year.

If you bought ESOP or EVCC shares in the first 60 days of 2022, you can claim the tax credit on your 2021 or 2022 return or you can divide the credit between the two returns.

On the certificate, enter the credit amount you are claiming on your 2021 return and the credit amount you will claim on your 2022 return.

### Supporting documents

If you file a 2022 paper return, attach a photocopy of the original 2021 certificate showing the breakdown of your credit between your 2021 and 2022 returns.

## Line 83 – British Columbia mining flow-through share tax credit

You can claim this credit if you invested in flow-through shares and BC flow-through mining expenditures (BC qualifying expenses) have been renounced to you.

Your BC qualifying expenses are shown in box 141 on Information Slip T101, Statement of Resource Expenses, that you received from a mining exploration corporation or in box 197 of Information Slip T5013, Statement of Partnership Income, that you received as a member of a partnership.

### How to claim this credit

Complete Form T1231, British Columbia Mining Flow-Through Share Tax Credit.

### Supporting documents

If you are filing a paper return, attach your Form T1231 and your T101 or T5013 slips.

## Form BC479, British Columbia Credits

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You may be entitled to the credits listed in this section even if you do not have to pay tax. If the total of these credits is more than the taxes you have to pay, you may get a refund for the difference.

To claim these credits, attach a completed Form BC479, British Columbia Credits, to your return.

### Sales tax credit

You can claim this credit if, on December 31, 2021, you were a resident of British Columbia and you met **any** of the following conditions:

- You were 19 years of age or older
- You had a spouse or common-law partner
- You were a parent of a child

If you had a spouse or common-law partner on December 31, 2021, you and your spouse or common-law partner need to decide who will claim the sales tax credit for the both of you.

If you are claiming the additional credit for your spouse or common-law partner (line 10), your spouse or common-law partner must have been a resident of British Columbia on December 31, 2021.

You are **not** eligible for this credit if **any** of the following conditions apply:

- You had a spouse or common-law partner on December 31, 2021, and your **adjusted net family income was \$25,500 or more**

- You were single, separated, divorced, or widowed on December 31, 2021, and your **adjusted net family income was \$18,750 or more**
- You were confined to a prison or a similar institution for more than six months during 2021

**Do not** claim this credit on a return for a person who died in 2021.

### British Columbia home renovation tax credit for seniors and persons with disabilities

You may be eligible for this credit if, at the end of 2021, you met **both** of the following conditions:

- You were a resident of British Columbia
- You, or someone on your behalf, paid or incurred eligible expenses in 2021 for improvements to your principal residence or the land your principal residence is situated on

You must also meet **one** of the following conditions for 2021:

- You were a senior (65 years of age or older) or a family member living with a senior
- You were a person with a disability eligible for the federal disability tax credit or a family member living with a person with a disability eligible for the federal disability tax credit

## Note

If you are **not** claiming the disability amount because you are claiming fees that you paid for an attendant or care in a nursing home, you may still be eligible.

You can claim **whichever is less**:

- \$10,000
- the amount of eligible expenses that you, or someone on your behalf, paid or incurred relating to your principal residence

You must reduce your eligible expenses by the amount of any government assistance you received, or expect to receive, that is related to the eligible expenses.

If you occupied more than one principal residence at different times in 2021, eligible expenses that you paid or incurred for one or more of those residences would qualify for the credit.

The combined amount that you or your spouse or common-law partner can claim **cannot be more than \$10,000**. However, if, on December 31, 2021, you and your spouse or common-law partner occupied separate principal residences for medical reasons or because of a breakdown in your marriage or common-law relationship for a period of 90 days or more, each spouse or common-law partner can claim up to \$10,000 of eligible expenses.

**If you occupied separate principal residences for medical reasons**, tick the box on line 60890 of your Form BC479.

**If you shared a principal residence with one or more family members**, one of you may claim the entire amount of eligible expenses, or each member may claim a part of the eligible expenses. The combined amount that can be claimed by all family members is either \$10,000 **or** the amount of eligible expenses paid, **whichever is less**.

**If someone who does not live with you or is not related to you** paid for the qualifying home renovation to your principal residence, you can still claim the credit. You will need to get the supporting documents and keep them in case you are asked to provide them later.

## Note

If an eligible expense also qualifies as a medical expense, you can claim both the medical expense tax credit and the British Columbia home renovation tax credit for seniors and persons with disabilities for that expense.

## Definitions

A **family member** includes a parent, step-parent, grandparent, in-law, sibling, spouse, common-law partner, aunt, uncle, great-aunt, great-uncle, child, step-child, grandchild, niece, or nephew.

If you are a senior or a person with a disability, a **principal residence** is a residence in British Columbia that you occupy or expect to occupy by the end of 2023.

If you are not a senior or a person with a disability, a **principal residence** is a residence in British Columbia that you occupy or expect to occupy by the end of 2023 with a family member who is a senior or a person with a disability.

**Eligible expenses** are expenditures for improvements to the principal residence (or to the land the principal residence is on) that do **one** of the following:

- allow a senior or a person with a disability to gain access to, or to be more mobile or functional within, the home or on the land
- reduce the risk of harm to a senior or a person with a disability within the home or on the land or in gaining access to the home or the land

The improvements must be of an enduring nature and be integral to the home or the land.

## Eligible expenses

Some examples of eligible expenses include:

- certain renovations to permit a first-floor occupancy or secondary suite for a senior or a person with a disability
- grab bars and related reinforcements around the toilet, bathtub, and shower
- handrails in corridors
- wheelchair ramps, stair and wheelchair lifts, and elevators
- walk-in bathtubs
- wheel-in showers
- widening of passage doors
- lowering of existing counters and cupboards
- installation of adjustable counters and cupboards
- light switches and electrical outlets placed in accessible locations
- door locks that are easy to operate
- lever handles on doors and taps, instead of knobs
- pull-out shelves under the counter to enable work from a seated position
- non-slip flooring in the bathroom
- a hand-held shower on an adjustable rod or high-low mounting brackets
- additional light fixtures throughout the home and at exterior entrances
- swing-clear hinges on doors to widen doorways
- creation of knee space under the basin to enable use from a seated position (and insulation of any hot-water pipes)
- relocation of tap to front or side for easier access
- hands-free taps
- motion-activated lighting
- touch-and-release drawers and cupboards



## Expenses that are not eligible

Expenses are **not** eligible if their main purpose is to increase the value of the home or if they are for annual, recurring, or routine repair, maintenance, or service.

Examples of ineligible expenses include:

- general maintenance like plumbing or electrical repairs
- roof repair
- aesthetic enhancements like landscaping or redecorating
- installation of new windows or regular flooring
- installation of heating or air conditioning systems
- replacement of insulation

**Devices** are not eligible. These include:

- equipment for home medical monitoring
- home-security (anti-burglary) equipment
- wheelchairs
- walkers
- vehicles adapted for people with mobility limitations
- side-swing ovens and appliances with front-located controls
- fire extinguishers, smoke alarms, and carbon monoxide detectors

**Services** are not eligible. These include:

- security or medical monitoring services
- home care services
- housekeeping services
- outdoor maintenance and gardening services

## Are you filing for a deceased person?

You can claim the British Columbia home renovation tax credit for seniors and persons with disabilities on a deceased person's final return if they were:

- a senior (or would have turned 65 years of age by December 31, 2021) and otherwise eligible
- a person with a disability
- a family member of a senior (or of a person who would have turned 65 years of age by December 31, 2021) and otherwise eligible
- a family member of a person with a disability and otherwise eligible

You can claim this credit on your return if you lived with (or expected by the end of 2023 to live with) a family member who, right before death, was a senior or who would have turned 65 years of age by December 31, 2021, or was a person with a disability, and you are otherwise eligible.

## Were you bankrupt in 2021?

The British Columbia home renovation tax credit for seniors and persons with disabilities can be claimed on your pre- or

post-bankruptcy return depending on when the eligible expenses were paid or became payable.

If eligible expenses are claimed on more than one return, the total amount of expenses that can be claimed on all returns for the year is either \$10,000 **or** the amount of eligible expenses paid, **whichever is less**.

## How to claim this credit

Complete Schedule BC(S12), British Columbia Home Renovation Tax Credit for Seniors and Persons with Disabilities.

Enter, on line 60480 of your Form BC479, the amount from line 5 of your Schedule BC(S12). Enter 10% of this amount on line 14 of your Form BC479.

## Supporting documents

If you are filing a paper return, attach your Schedule BC(S12) to your return. Keep all your receipts in case you are asked to provide them later.

## British Columbia venture capital tax credit

You can claim this refundable tax credit if you acquired shares from a venture capital corporation (VCC) or an eligible business corporation (EBC) registered in British Columbia at any time in 2021 (that you did not claim on your 2020 return) or in the first 60 days of 2022.

Your Certificate SBVC 10 shows the date you acquired your shares under "Investment date."

## How to claim this credit

Enter, on line 17 of your Form BC479, your unused venture capital tax credits for VCC or EBC shares acquired in 2020 or previous years. If you acquired venture capital tax credit certificates issued for shares purchased:

- **before February 20, 2019**, the maximum credit you can claim is \$60,000
- **on or after February 20, 2019**, the maximum credit you can claim is \$120,000

Enter, on line 18 of your Form BC479, the "certificate number" and "tax credit amount" shown on your Certificate SBVC 10 for VCC or EBC shares acquired in 2021 that you did not elect to claim on your 2020 return.

If you acquired VCC or EBC shares in the first 60 days of 2022, you can elect to claim the tax credit on your 2021 return or 2022 return. If you are electing to claim the credit in 2021, enter, on line 19 of your Form BC479, the "certificate number" and "tax credit amount" shown on your Certificate SBVC 10 for those shares.

For questions about the venture capital tax credit, contact the venture capital corporation or eligible business corporation that issued your shares, your stockbroker, or your investment advisor.

## Supporting documents

If you are filing a paper return, attach your Certificate(s) SBVC 10.

## British Columbia mining exploration tax credit

You can claim this 20% refundable tax credit if you were a resident of British Columbia at the end of the year and you incurred qualified mining exploration expenses in British Columbia in 2021.

The expenses must have been incurred for determining the existence, location, extent, or quality of a mineral resource in British Columbia. They also include costs incurred for environmental studies and community consultations.

### How to claim this credit

Complete Form T88, British Columbia Mining Exploration Tax Credit (Individuals).

If you are claiming a mining exploration tax credit allocated from a partnership, you also have to complete Form T1249, British Columbia Mining Exploration Tax Credit Partnership Schedule.

### Supporting documents

If you are filing a paper return, attach your Form T88 and, if applicable, your Form T1249.

## British Columbia training tax credit

### Training tax credit (individuals)

You can claim this refundable tax credit if you were a resident of British Columbia at the end of 2021 and you met certain requirements in an eligible program administered through the British Columbia Industry Training Authority.

### How to claim this credit

Complete Form T1014, British Columbia Training Tax Credit (Individuals).

### Supporting documents

If you are filing a paper return, attach your Form T1014.

### Training tax credit (employers)

You can claim this refundable tax credit for salaries and wages paid if you met **all** of the following conditions:

- You were a resident of British Columbia at the end of 2021
- You carried on a business in British Columbia in 2021

- You employed a person who, in 2021, met certain requirements in an eligible program administered through the British Columbia Industry Training Authority

### Note

If your principal business was construction, repair or conversion of ships in British Columbia, read “Shipbuilding and ship repair industry tax credit (employers).”

If you were a member of a partnership other than a specified member, such as a limited partner, you can claim your proportionate share of the partnership’s training tax credit.

### How to claim this credit

Complete Form T1014-1, British Columbia Training Tax Credit (Employers).

### Supporting documents

If you are filing a paper return, attach your Form T1014-1.

### Shipbuilding and ship repair industry tax credit (employers)

You can claim this refundable tax credit for salaries and wages paid if you met **all** of the following conditions:

- You were a resident of British Columbia at the end of 2021
- Your principal business was the construction, repair or conversion of ships in British Columbia
- You employed a person who, in 2021, met certain requirements in an eligible program administered through the British Columbia Industry Training Authority

If you were a member of a partnership other than a specified member, such as a limited partner, you can claim your proportionate share of the partnership’s training tax credit.

### How to claim this credit

Complete Form T1014-2, British Columbia Shipbuilding and Ship Repair Industry Tax Credit (Employers).

### Supporting documents

If you are filing a paper return, attach your Form T1014-2.