

Table of Contents

	Paragraph
Foreword	100
Tax Charts	
Tax Calendar	250
Indexed Personal Income Tax Parameters for 2014 and 2015	300
Non-Refundable Personal Tax Credits — 2015	400
2015 Combined Marginal Tax Rates	410
Top Marginal Rates — A 17-Year History/Deferred Income Plan Contribution Limits — 2010–2016	415
Personal Income Tax Rate Components — 2015	425
Federal and Provincial/Territorial Income Taxes Payable by Individuals at Various Levels of Taxable Income — 2015	430
Federal Corporate Tax Rates — 2009–2015	460
Corporate Income Tax Rates by Province — 2015	465
Canadian-Controlled Private Corporation (CCPC) Income Tax Rates	470
Prescribed Interest Rates	475
Automobile Rates and Limits	477
Foreign Exchange Rates	480
Capital Tax Rates and Exemptions for 2015	485
Payroll Tax Rates for 2015	490
Provincial Health Insurance Premiums	495
Rates of Withholding Tax under Income Tax Agreements Signed by Canada	520
Chapter I Introduction to Income Taxation in Canada	700
II Taxation of Individuals	2000
III Income from Business or Property	3000
IV Capital Cost Allowance	4000
V Capital Gains and Losses	5000
VI Corporations and Their Shareholders	6000
VII Partnerships and Trusts	7000
VIII Tax Rates, Averaging, and Credits	8000
IX Special Cases	9000
X Deferred and Special Income Arrangements	10,000
XI Tax Exemptions	11,000
XII Returns, Assessments, Payments, and Appeals	12,000
XIII Special Transactions Taxes	13,000
XIV Non-Residents, International Income, and Tax Agreements	14,000
XV Administration, Enforcement, and Interpretation	15,000
XVI Sales Taxes	16,080
XVII Tax Planning	17,010
Topical Index	18,000