

CFE CANDIDATE NUMBER:

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**Common Final Examination
September 9, 2025 – Day 1
(Booklet #1 – API Version 2)**

Total examination time: 4 hours.

Further details on the examination can be found on the next page.

GENERAL INSTRUCTIONS BEFORE THE EXAMINATION

1. Fill in your candidate number on the booklets. The examination booklets (or paper response, as instructed) must be submitted before leaving the examination writing centre. They must NOT BE REMOVED from the writing centre. If these items are not received, the response may not be accepted.
2. Follow the instructions provided. Instructions must not be removed from the writing centre.
3. Sign the Policy Statement and Agreement Regarding Examination Confidentiality below.

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In addition, I understand that failure to comply with this Policy Statement and Agreement will result in the invalidation of my results, and may result in my disqualification from future examinations, expulsion from the profession and possible legal action.

CANDIDATE NAME (Please print)

SIGNATURE

Examination Details

The examination consists of:

Booklet #1 – Linked Case (240 minutes) (this booklet)

Booklet #2 – Capstone 1 Case (for reference) and rough notes

The case should be answered using the examination software provided, which includes a word processor and spreadsheet for inputting your response. The main body of your response should be in the word processor file. Only supporting calculations should appear in the spreadsheet file, in **Sheet 1**. All financial tables in the case with ten lines or more have been preloaded into the spreadsheets that follow Sheet 1. Those spreadsheets are in read-only mode. You must copy and paste the financial information into your Sheet 1, where you can then do all your calculations. You are responsible for clearly explaining all your calculations.

Answers or part answers will not be evaluated if they are recorded on anything other than the examination software or, in the event of computer failure, the CPA Canada writing paper provided.

Rough-note paper is available in a separate booklet, which also includes a copy of the Capstone 1 case for reference only. Rough notes, and any other notations made in the examination booklets, will not be evaluated.

The CPA Canada Handbooks, the *Income Tax Act* and the *Excise Tax Act* are available in the examination software throughout the entire examination. These materials provide the standards in effect and tax laws substantively enacted as at December 31, 2024.

A tax shield formula and other relevant tax information are available at the end of this booklet.

Candidates are instructed to consider and respond to the examination questions as presented even though the circumstances described in the examination questions may not be reflective of the current environment.
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Common Final Examination, 2025

Chartered Professional Accountants of Canada

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Toronto, Ontario M5H 1J8

Case**(Suggested time: 240 minutes)**

It is March 28, 2026, and you, CPA, are still working at Richmond, Lawrence & Co. LLP (RLC). Amuzu Parks Inc. (API) has again engaged RLC to assist with its strategic analysis and planning.

In 2024, API agreed to manage an indoor amusement park for Georgian International Hotels Inc. (GIH). The park opened on January 1, 2025, and was an instant success. Not only did it attract more visitors than was originally expected, but the performance of GIH's Calgary hotel also improved significantly, given that the new indoor park helped differentiate GIH from competitor hotels. Due to this success, GIH recently decided to roll out similar indoor amusement parks at several of its other hotels in Canada and abroad. GIH has decided to manage the parks internally, and offered API \$14 million to buy out the management contract and purchase the existing assets within the Calgary park. In February 2026, API agreed to GIH's buyout offer.

Since 2024, due to increased entertainment spending by Canadians, as well as an increased number of international tourists coming to Canada, the amusement park and arcade industry has experienced higher-than-expected growth. As companies take advantage of this growth and attempt to compete effectively, the industry has seen considerable consolidation through mergers and acquisitions. This consolidation has allowed the big companies in the industry to decrease costs by taking advantage of economies of scale, and by offering package deals that include several attractions and travel benefits. These trends have made it increasingly difficult for smaller businesses to remain competitive as they struggle to contain expenses and attract visitors.

API has not changed its mission, vision, or core values, which were established in 2021.

For any new strategic investments, API currently has \$18 million of cash available, which includes the amount received from GIH's buyout. API has no interest in taking on further debt to finance new strategic investments.

API's board has asked you, CPA, to review the information provided and draft a report that discusses API's main strategic considerations, and includes a strategic analysis and recommendation for each proposal presented. For this engagement, ignore any tax implications within your analysis and recommendations.

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APPENDIX I
BOARD MEETING WITH CPA IN ATTENDANCE

March 28, 2026

Jacob: Welcome, everyone, and thank you, CPA, for joining us today.

We have lots to get through, so let's get started. As already agreed upon, in addition to managing API's present and future cash flows, our main priority when making strategic investments is to increase the company's EBITDA as much as possible.

Kenneth: I agree. With how competitive the industry has become, we need to improve the company's operational efficiency. We also need to be mindful of any future cash flow obligations when making investment decisions. The more flexible the company remains regarding the future use of cash, the better.

Natalie: Good point, Kenneth. It would also be beneficial to diversify the company's sources of revenue and make our amusement parks more attractive for repeat visitors.

Jacob: Excellent—it sounds like we all agree on the investment objectives for API. Terri, please introduce our first investment opportunity.

Terri: Thanks, Jacob. Based on the experience we gained from opening and operating GIH's park in Calgary, we now know the indoor amusement park model is effective. I think we should open our own indoor parks. Because they are indoors, these parks would be open year-round.

Working with Tamara from Holt Real Estate Limited (Holt), I have found five potential locations in large Canadian cities that would be perfect for indoor parks. I estimate it will cost \$7 million to open each one, but we certainly don't need to open all five parks at the same time. We could start with one indoor amusement park and make sure it's successful before we invest in other parks.

Kenneth: Interesting idea. But I'm not sure how we could differentiate these indoor amusement parks from the competition. What would stop another company from copying us and opening similar parks? We would even face competition from GIH, which plans to open more indoor parks in Canada.

APPENDIX I (CONTINUED)
BOARD MEETING WITH CPA IN ATTENDANCE

March 28, 2026

- Terri: I understand your point, Kenneth, but API's indoor amusement parks would surpass those of GIH. Based on what we learned from opening the first indoor park, we know what's popular and what's not. For example, GIH's model focuses on classic amusement park rides that are less novel and take up lots of space, but our indoor parks would centre around modern simulators, new arcades, and immersive virtual reality attractions. As well, this model would allow us to easily switch the attractions we offer when other ones become more popular. Each indoor park would also have a large multi-purpose room where we could host small concerts, conferences, and community events, such as video game tournaments. Offering community events would be a great way to promote repeat visitors.
- Jacob: I don't know, Terri. These indoor parks sound quite different from the model that proved to be successful with GIH. Plus, we would need to allocate a lot of our attention to this project for it to be successful, especially if we open multiple locations at once. As well, by moving forward with this investment, we might dilute what our brand is best known for.
- Terri: This investment would expand API's brand into a new segment of industry and allow us to take advantage of growing demand for this type of entertainment. Also, opening a series of indoor parks would allow API to cross-promote its existing amusement parks and offer package deals.
- Kenneth: Yes, but this wouldn't help API attract international tourists, who are more interested in large outdoor amusement parks. And because indoor parks are easier to replicate than outdoor parks, I expect we would face a lot of competition in the future.
- Terri: That's why it makes sense to open a series of indoor amusement parks right away. Not only would that allow us to get ahead of new competitors, but it would also enable API to take advantage of economies of scale.
- Jacob: We simply don't have enough money to make that happen, Terri.

APPENDIX I (CONTINUED)
BOARD MEETING WITH CPA IN ATTENDANCE

March 28, 2026

- Terri: There's another way. When I told Tamara, from Holt, about our intention to open the indoor parks, she was very intrigued. Holt is a privately owned family business with large commercial real estate properties all over North America. In recent conversations, Tamara mentioned that Holt would love to partner with us. Holt is willing to provide 50% of the initial investment cost if we agree to operate the parks.
- Jacob: Very interesting. What are the specifics of the partnership?
- Terri: We would need to open all five parks at once. It would cost API \$17.5 million, but our expenses would decrease significantly if we partnered with Holt. As well, because Holt owns properties all over North America, we could easily increase the number of parks in the future. In fact, as part of the partnership, we would need to open an additional indoor park each year within one of Holt's properties. For each additional park, Holt would continue to pay for 50% of the initial investment cost. Finally, for Holt to agree to the partnership, we would need to make Tamara a board member of API.
- Kenneth: That's a nice offer, but I am not sure about giving a board seat to someone we barely know.
- Terri: Although I have only known Tamara for about a year, I can say that she seems like a great fit. Her experience in business and real estate would be an asset to API going forward.
- Jacob: Okay, next up, let me introduce an offer we received from Tanaka International (Tanaka). Tanaka is an international hotel and travel company based in Japan. They want to build hotels at both the Magical Land and Aqua Bleu parks. In return, these parks would be included in Tanaka's network of destinations for its East Asian customers.
- Natalie: Onsite hotels would be a great addition to our parks. What are the specifics of the agreement?

APPENDIX I (CONTINUED)
BOARD MEETING WITH CPA IN ATTENDANCE

March 28, 2026

Jacob: We haven't yet received Tanaka's full proposal, but I know we would need to remove three or four existing rides from each park to make way for the hotels. As well, Tanaka requires a 20-year agreement term to make its investment worthwhile. Within that term, we would not be able to sell either property. In addition, we would need to provide a representative of Tanaka with an API board seat.

Kenneth: Another board seat? I don't think that's prudent. If anything, I would only be comfortable with having one new board member.

Terri: I agree that we should limit the number of new board seats to only one.

Natalie: Agreed.

Jacob: Okay, but Tanaka's offer is worth exploring. Tanaka has an expansive loyalty program with members from all over the world, Canada included. By moving forward with this agreement, API would gain access to that network.

Terri: Attracting more tourists would be a good thing, but they tend to only visit each park one time before they move on. As well, if Tanaka's hotels are not well rated, the reputation of API's two biggest amusement parks would suffer.

Jacob: That is a risk, Terri. But Tanaka has very high standards and is well respected internationally. In fact, as part of the agreement, API would need to agree to maintain our parks to Tanaka's standards.

In addition, to move forward with the agreement, our upfront cost would equal approximately \$3 million. This amount would be used to build a foreign visitor centre at both Magical Land and Aqua Bleu. Under Tanaka's proposal, we would be required to both build and operate the foreign visitor centres.

Kenneth: It sounds like Tanaka would have too much control over API. Plus, what's the purpose of the visitor centre? I don't think our regular visitors would be happy knowing that Tanaka's members were getting special treatment.

APPENDIX I (CONTINUED)
BOARD MEETING WITH CPA IN ATTENDANCE

March 28, 2026

Jacob: The primary purpose of the visitor centre would be to provide translation services for visitors who need them. This would help ensure that foreign visitors have a good experience at our parks. As well, Tanaka mentioned that these visitor centres would be open to anyone, not just members of its network.

Terri: Next up, given the industry consolidation trend, we have recently received separate offers to sell each one of our three smaller regional parks. Just this week, we received an offer to sell Dinoland for \$10 million.

Natalie: I don't think selling Dinoland is a good idea. In fact, we have the opportunity to introduce an interactive educational centre at Dinoland. Based on my research, with a \$5 million investment, we could significantly increase the park's performance.

The interactive educational centre would leverage Alberta's rich history of prehistoric research and fossil finds. I know that many local schools would bring their students on field trips to learn all about dinosaurs.

Jacob: Interesting idea, but we are not dinosaur experts. As well, wouldn't this investment push away many of our existing loyal visitors who come for the rides?

Natalie: I don't think so, Jacob. In fact, we have received numerous requests from parents, asking that Dinoland offer an educational component alongside the fun rides the park is currently known for. And we could hire a full-time expert to design the educational material and exhibits. It would be a truly unique experience that would surely draw visitors from all over the world.

As well, in addition to the educational centre, this investment would include the introduction of several outdoor dinosaur-themed playgrounds and jungle gyms that would replace some of the park's mechanical rides. This would lower the required annual investment cost because the playgrounds would be far easier to maintain compared to the mechanical rides. Best of all, because the educational centre would stay open year-round, we could hire full-time employees.

APPENDIX I (CONTINUED)
BOARD MEETING WITH CPA IN ATTENDANCE

March 28, 2026

Terri: Yes, but the rest of the park would still depend heavily on seasonal workers. And we would need to figure out a new marketing strategy, given that Dinoland has always been positioned as a classic amusement park.

If the \$10 million offer we received to sell Dinoland is fair, I think it makes more sense to sell it now rather than significantly alter the format of the park. We could invest the funds in other areas of our business that have a higher growth potential. Other similar amusement parks have recently sold for four times EBITDA.

Natalie: If API made this investment, Dinoland would move into a niche market with very little competition. The same thing can't be said for our other two small regional parks, which are not as unique as Dinoland.

Jacob: Okay, last up, Kenneth, please tell us about the opportunity you wanted to discuss.

Kenneth: Thanks, Jacob. I have been in discussions with a technology company, Digi Interactive Limited (Digi), that specializes in developing customized mobile applications for entertainment companies like API. Through Digi, we have the opportunity to build a custom application that our visitors can download to their mobile devices.

Natalie: Interesting. What functionality would the application provide to visitors?

Kenneth: There are numerous features, and it's not just our visitors who would benefit. Digi is offering API a way to revolutionize our park operations.

The application would allow visitors to place food orders and make quick merchandise purchases within our parks. Visitors would also be able to sign up for rides in a virtual queue system, which means no more long lineups. It would also allow API to send our visitors notifications of flash sales and upcoming events. Finally, the application can operate in multiple languages and would include a map of each park for real-time navigation. Not only would visitors' experience be improved, but these streamlined processes would also reduce the number of employees we need at each park.

APPENDIX I (CONTINUED)
BOARD MEETING WITH CPA IN ATTENDANCE

March 28, 2026

Natalie: Interesting. API has fallen behind many of its competitors when it comes to this type of technology. What's the cost?

Kenneth: Digi quoted \$2 million to build an application that could be used at both Magical Land and Aqua Bleu. Because Digi has already developed similar applications for other businesses, API could use the same framework and forgo the cost of developing something entirely new. Digi could even store the personal information we collect from the application's users on its servers.

Terri: I don't know, Kenneth. How well do we know Digi, and how secure are its systems?

Kenneth: Although Digi is a relatively new company, it has several well-known American clients who trust it. We could choose to store the user information locally on our own system, but I think it's best to trust the experts.

Terri: This feature would be attractive to many of our younger visitors, but there would likely be some hesitation from visitors who prefer a classic experience that does not require downloads and applications. Plus, what would happen if the application suffered a technical issue? It sounds like this would have a big impact on the operation of our parks.

Kenneth: Although that's a concern, Digi's management has assured me that any technical issue would be addressed immediately by one of Digi's experts. As well, our parks would not rely solely on the application to operate effectively. We would still have enough employees to operate the parks even if the application suffered a technical issue.

Natalie: Because we would need fewer employees, I assume some of our seasonal staff would not be rehired. That could upset the staff who remain with API.

APPENDIX I (CONTINUED)
BOARD MEETING WITH CPA IN ATTENDANCE

March 28, 2026

Kenneth: If we want to remain competitive, we need to lower our costs, and this investment would allow us to do exactly that.

As well, in the future, we could upgrade the application for additional functions, such as the introduction of a loyalty points system. Other potential additions include community groups based on special events, AI chatbots for real-time assistance within our parks, and much more. Finally, if this initial investment goes well, we could modify the application to include all of API's amusement parks and attractions.

Jacob: We have a lot to consider. CPA, I look forward to reading your report. Meeting adjourned.

APPENDIX II INDUSTRY UPDATE

The number of international tourists who visit Canada has increased substantially. This increase is especially notable with regards to East Asian countries such as China, South Korea, and Japan. The strong economic growth of these countries has resulted in more international travel. These tourists are especially interested in visiting large outdoor amusement parks and attractions that offer authentic or thrilling experiences.

However, the industry has been hampered by two notable trends. First, the cost of seasonal labour has continued to increase; as workers have a clear preference for full-time positions that offer employee benefits, companies wanting to attract seasonal workers have had to increase their wages. Second, although Canada has experienced longer and hotter summers recently, which has allowed outdoor amusement parks to stay open longer, weather patterns have also become more volatile. Unpredictable events such as periods of significant rainfall, prolonged heat waves, and reduced air quality result in a decrease in the number of visitors to outdoor attractions for as long as the weather event persists. As the global climate change challenge continues, the frequency of these unpredictable weather events is expected to increase.

APPENDIX III
INVESTMENT OPTIONS FOR INDOOR AMUSEMENT PARKS

Prepared by Terri

Annual Projection for a Single Indoor Amusement Park Owned Solely by API

	Annual Projection (\$)
Revenue	
Admissions	7,250,000
Parties and events	1,250,000
Food and beverage sales	2,175,000
Total revenue	10,675,000
Expenses	
Operating costs	3,736,250
Insurance, property tax, and other occupancy costs	460,000
Cost of goods sold – food and beverage	609,000
Lease expense	1,750,000
Depreciation	875,000
Marketing and advertising	550,000
Total expenses	7,980,250
Operating income	2,694,750

Additional Information if API Decides to Partner with Holt

Should API decide to move forward with the partnership proposed by Holt, the annual income projection will change in the following ways:

- Operating costs will decrease by 15% because Holt will provide the maintenance staff required to keep the parks clean and operational.
- Lease expense will decrease by 20%, given the preferred rate Holt will offer.
- Insurance expense will decrease by \$150,000 because each indoor amusement park will be included in Holt's current insurance plan.
- Marketing and advertising expense will decrease by \$200,000 because Holt will include each park within its current advertising model.

Under the terms of the proposed partnership, API will earn 60% of the operating income generated from the indoor amusement parks, and Holt will earn 40%. Holt proposed these terms because, aside from maintenance, the parks' operations will be the sole responsibility of API.

APPENDIX IV
AGREEMENT WITH TANAKA INTERNATIONAL

Prepared by Jacob

Tanaka is confident that it will send, each year, at least 60,000 international visitors to Magical Land and at least 40,000 international visitors to Aqua Bleu. In addition, API estimates its total number of annual park visitors will increase by an additional 15,000 at each of Magical Land and Aqua Bleu, due to the visitors from outside of Tanaka's network who will stay in the new hotels.

Currently, API charges \$32.50 for admission to either Magical Land or Aqua Bleu, and each visitor spends an average of \$15.75 on food, beverages, and merchandise. For these two outdoor parks, API's variable operating costs equal approximately 45% of admission revenue, and the cost of goods sold for food, beverages, and merchandise equals 35% of the revenue generated from their sales. Finally, API will hire one additional manager to handle the relationship with Tanaka, and five additional part-time staff members to work within the new visitor centres, at a total expected cost of \$225,000 per year.

Tanaka has also offered API a 15% share of each hotel's annual profit. Tanaka estimates that the Magical Land and Aqua Bleu hotels will generate profits of \$3.5 million and \$2.6 million, respectively, in the first year of operations.

APPENDIX V
INVESTMENT IN DINOLAND

Prepared by Natalie

If API moves forward with construction of the interactive educational centre, the company expects Dinoland's admission revenue to increase by 45%. This increase is expected because the educational centre will remain open year-round, the educational exhibits will change throughout the year to encourage repeat visitors, and more international visitors will be drawn to the park. API also expects food and beverage sales to increase by 15% and merchandise sales to increase by 30%.

Because the interactive educational centre and new attractions will be less expensive to operate than the park's current attractions, API expects Dinoland's operating costs to decrease by 35%, whereas the depreciation expense will increase by \$500,000 per year. API also expects the marketing and advertising expense to increase by 25% and the annual cost to employ an expert responsible for the educational exhibits to be \$115,000. The cost of goods sold for food, beverages, and merchandise equals approximately 30% of the revenue generated from their sales.

Excerpt from Dinoland's 2025 Earning Statement

	2025 Actual (\$)
Revenue	
Admissions	4,200,000
Food and beverage sales	1,280,000
Merchandise sales	980,000
Total revenue	6,460,000
Expenses	
Operating costs	3,876,000
Cost of goods sold – food and beverage	384,000
Cost of goods sold – merchandise	294,000
Depreciation	534,000
Marketing and advertising	430,000
Total expenses	5,518,000
Operating income	942,000

APPENDIX VI
INVESTMENT IN NEW MOBILE APPLICATION

Prepared by Kenneth

To ensure all visitors can use API's new application without incurring costly data charges to their mobile devices, an improved Wi-Fi system will be installed at both Magical Land and Aqua Bleu, for a total cost of \$500,000.

API expects the application will reduce the company's annual operating expenses by roughly \$3.8 million. However, to ensure the application continues to operate effectively, API anticipates an annual software maintenance cost of \$575,000. Finally, the company's staff training will need to be updated, given the changes the application will introduce to the operations of Magical Land and Aqua Bleu.

End of Examination

**CPA COMMON FINAL EXAMINATION
REFERENCE SCHEDULE**

Present Value of Tax Shield for Amortizable Assets

Present value of total tax shield from CCA for a new asset acquired on or after January 1, 2024, and before January 1, 2028, other than those eligible for immediate expensing, which would normally be subject to the half-year rule.

$$= \frac{CdT}{(d+k)}$$

Present value of total tax shield from CCA for a new asset acquired after November 20, 2018, and before January 1, 2024, or, under proposed legislation, on or after January 1, 2025, and before January 1, 2030, other than those eligible for immediate expensing.

$$= \frac{CdT}{(d+k)} \left(\frac{1+1.5k}{1+k} \right)$$

Notation for above formula:

C = net initial investment

T = corporate tax rate

k = discount rate or time value of money

d = maximum rate of capital cost allowance

Selected Prescribed Automobile Amounts

Item	2024	2025
Maximum depreciable cost — Class 10.1	\$37,000 + sales tax	\$38,000 + sales tax
Maximum depreciable cost — Class 54	\$61,000 + sales tax	\$61,000 + sales tax
Maximum monthly deductible lease cost	\$1,050 + sales tax	\$1,100 + sales tax
Maximum monthly deductible interest cost	\$350	\$350
Operating cost benefit — employee	33¢ per km of personal use	34¢ per km of personal use
Non-taxable automobile allowance rates		
— first 5,000 kilometres	70¢ per km	72¢ per km
— balance	64¢ per km	66¢ per km

Individual Federal Income Tax Rates

For 2024:

If taxable income is between	Tax on base amount	Tax on excess
\$0 and \$55,867	\$0	15%
\$55,868 and \$111,733	\$8,380	20.5%
\$111,734 and \$173,205	\$19,833	26%
\$173,206 and \$246,752	\$35,815	29%
\$246,753 and any amount	\$57,144	33%

For 2025:

If taxable income is between	Tax on base amount	Tax on excess
\$0 and \$57,375	\$0	15%
\$57,376 and \$114,750	\$8,606	20.5%
\$114,751 and \$177,882	\$20,368	26%
\$177,883 and \$253,414	\$36,782	29%
\$253,415 and any amount	\$58,687	33%

Selected indexed amounts for purposes of computing income tax

Personal tax credits are a maximum of 15% of the following amounts:

Item	2024	2025
Basic personal amount, and spouse, common-law partner, or eligible dependant amount for individuals whose net income for the year is greater than or equal to the amount at which the 33% tax bracket begins	\$14,156	\$14,538
Basic personal amount, and spouse, common-law partner, or eligible dependant amount for individuals whose net income for the year is less than or equal to the amount at which the 29% tax bracket begins	15,705	16,129
Age amount if 65 or over in the year	8,790	9,028
Net income threshold for age amount	44,325	45,522
Canada employment amount	1,433	1,471
Disability amount	9,872	10,138
Canada caregiver amount for children under age 18, and addition to spouse, common-law partner, or eligible dependant amount with respect to the Canada caregiver amount	2,616	2,687
Canada caregiver amount for other infirm dependants age 18 or older (maximum amount)	8,375	8,601
Net income threshold for Canada caregiver amount	19,666	20,197
Adoption expense credit limit	19,066	19,580

Other indexed amounts are as follows:

Item	2024	2025
Medical expense tax credit — 3% of net income ceiling	\$2,759	\$2,834
Old age security repayment threshold	90,997	93,454
Annual TFSA dollar limit	7,000	7,000
RRSP dollar limit	31,560	32,490
Lifetime capital gains exemption		1,250,000
Lifetime capital gains exemption for dispositions before June 25	1,016,836	
Lifetime capital gains exemption for dispositions after June 24	1,250,000	

Prescribed interest rates (base rates)

Year	Jan. 1 – Mar. 31	Apr. 1 – June 30	July 1 – Sep. 30	Oct. 1 – Dec. 31
2025	4	4	3	
2024	6	6	5	5
2023	4	5	5	5

This is the rate used for taxable benefits for employees and shareholders from interest-free and low-interest loans. The rate is 4 percentage points higher for overdue income taxes payments and unremitted withholdings. The rate is 2 percentage points higher for tax refunds to taxpayers, with the exception of corporations, for which the base rate is used.

Maximum capital cost allowance rates for selected classes

Class	Rate	Additional information
Class 1	4%	For all buildings except those below
Class 1	6%	For buildings acquired for first use after March 18, 2007, and \geq 90% of the square footage is used for non-residential activities
Class 1	10%	For buildings acquired for first use after March 18, 2007, and \geq 90% of the square footage is used for manufacturing and processing activities
Class 8	20%	
Class 10	30%	
Class 10.1	30%	
Class 12	100%	
Class 13	N/A	Straight line over original lease period plus one renewal period (minimum 5 years and maximum 40 years)
Class 14	N/A	Straight line over length of life of property
Class 14.1	5%	For property acquired after December 31, 2016
Class 17	8%	
Class 29	50%	Straight-line
Class 43	30%	
Class 44	25%	
Class 45	45%	
Class 50	55%	
Class 53	50%	
Class 54	30%	

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