



Department of Justice

Income Tax Regulations (C.R.C., c. 945)

Regulations are current to 2012-03-20 and last amended on 2012-01-01. [Previous Versions](#)

PART XCIII

FILM OR VIDEO PRODUCTION SERVICES TAX CREDIT

ACCREDITED PRODUCTION

9300. (1) Subject to subsection (2), for the purpose of section 125.5 of the Act, accredited production means

(a) a film or video production in respect of which the aggregate expenditures, included in the cost of the production, in the period that ends 24 months after the time that the principal filming or taping of the production began, exceeds \$1,000,000; and

(b) a film or video production that is part of a series of television productions that has two or more episodes, or is a pilot programme for such a series of episodes, in respect of which the aggregate expenditures included in the cost of each episode in the period that ends 24 months after the time that the principal filming or taping of the production began exceeds

(i) in the case of an episode whose running time is less than 30 minutes, \$100,000, and

(ii) in any other case, \$200,000.

(2) An accredited production does not include a production that is any of the following:

(a) news, current events or public affairs programming, or a programme that includes weather or market reports;

(b) a talk show;

(c) a production in respect of a game, questionnaire or contest;

(d) a sports event or activity;

(e) a gala presentation or awards show;

(f) a production that solicits funds;

(g) reality television;

(h) pornography;

(i) advertising; and

(j) a production produced primarily for industrial, corporate or institutional purposes.

NOTE: Application provisions are not included in the consolidated text; see relevant amending regulations. SOR/2005-126, s. 5.

PART XCIV

PRESCRIBED CHILDREN'S PROGRAMS

[2011, c. 24, s. 98]

INTERPRETATION

9400. (1) The following definitions apply in this Part.

“physical activity”

“physical activity” means a supervised activity suitable for children (other than an activity where a child rides on or in a motorized vehicle as an essential component of the activity) that

(a) in the case of a qualifying child in respect of whom an amount is deductible under section 118.3 of the Act in computing any person's income for the taxation year, results in movement and in an observable expenditure of energy in a recreational context; and

(b) in the case of any other child, contributes to cardio-respiratory endurance and to one or more of the following:

- (i) muscular strength,
- (ii) muscular endurance,
- (iii) flexibility, and
- (iv) balance. (*activité physique*)

"qualifying child"

"qualifying child" has the meaning assigned by subsection 118.03(1) of the Act. (*enfant admissible*)

PRESCRIBED PROGRAM OF PHYSICAL ACTIVITY

(2) For the purpose of the definition "eligible fitness expense" in subsection 118.03(1) of the Act, a prescribed program of physical activity is

(a) a weekly program, that is not part of a school's curriculum, of a duration of eight or more consecutive weeks in which all or substantially all of the activities include a significant amount of physical activity;

(b) a program, that is not part of a school's curriculum, of a duration of five or more consecutive days of which more than 50% of the daily activities include a significant amount of physical activity;

(c) a program, that is not part of a school's curriculum, of a duration of eight or more consecutive weeks, offered to children by a club, association or similar organization (in this section referred to as an "organization") in circumstances where a participant in the program may select amongst a variety of activities if

- (i) more than 50% of those activities offered to children by the organization are activities that include a significant amount of physical activity, or
- (ii) more than 50% of the time scheduled for activities offered to children in the program is scheduled for activities that include a significant amount of physical activity; or

(d) a membership in an organization, that is not part of a school's curriculum, of a duration of eight or more consecutive weeks if more than 50% of all the activities offered to children by the organization include a significant amount of physical activity.

MIXED-USE FACILITY

(3) For the purpose of the definition "eligible fitness expense" in subsection 118.03(1) of the Act, a prescribed program of physical activity is that portion of a program, which program does not meet the requirements of paragraph (2)(c) and is not part of a school's curriculum, of a duration of eight or more consecutive weeks, offered to children by an organization in circumstances where a participant in the program may select amongst a variety of activities

(a) that is the percentage of those activities offered to children by the organization that are activities that include a significant amount of physical activity; or

(b) that is the percentage of the time scheduled for activities in the program that is scheduled for activities that include a significant amount of physical activity.

MEMBERSHIP

(4) For the purpose of the definition "eligible fitness expense" in subsection 118.03(1) of the Act, a prescribed program of physical activity is that portion of a membership in an

organization, which membership does not meet the requirements of paragraph (2)(d) and is not part of a school's curriculum, of a duration of eight or more consecutive weeks that is the percentage of all the activities offered to children by the organization that are activities that include a significant amount of physical activity.

HORSEBACK RIDING

(5) For the purpose of the definition "physical activity" in subsection (1), horseback riding is deemed to be an activity that contributes to cardio-respiratory endurance and to one or more of muscular strength, muscular endurance, flexibility and balance.

NOTE: Application provisions are not included in the consolidated text; see relevant amending Acts and regulations. 2007, c. 35, s. 88.

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