SOCIÉTÉ DE COMPTABLES PROFESSIONNELS AGRÉÉS

ALLOWANCES AND REIMBURSEMENT ITC/ITR FOR 2025

QUEBEC	SMB AND LB[1]			
	ITC		ITR	
	PAID	ADMINISTRATIVE FACTOR [2-8]	PAID	ADMINISTRATIVE FACTOR [2-8]
REIMBURSEMENT OF EXPENSES[3]				
▪ Food, beverages and entertainment (tips included) [4]	GST paid x 50%	4/104 x 50%	QST paid x 50%	9/109 x 50%
▪ Car rental	GST paid	4/104	QST paid	9/109
▪ Accommodation	GST paid	4/104	QST paid	9/109
▪ Transportation by plane	GST paid	4/104	QST paid	9/109
▪ Fuel	GST paid	4/104	QST paid	9/109
▪ Taxi, parking	GST paid	4/104	QST paid	9/109
▪ Membership fees to a golf club or others	No ITC	No CTI	No ITR	No ITR
▪ Green fees	GST paid x 50%	4/104 x 50%	QST paid x 50%	9/109 x 50%
▪ Rental of an outfitter, pleasure boat, other entertainment	GST paid x 50%	4/104 x 50%	QST paid x 50%	9/109 x 50%
▪ Professional dues	GST paid	4/104	No ITR	No ITR
ALLOWANCES[2-5]				
▪ Food, beverages and entertainment [4-6]	5/105 x 50%		9,975/109,975 x 50%	
▪ Mileage	5/105		9,975/109,975	
▪ Accommodation	5/105		9,975/109,975	
▪ Mixed automobile allowance [7]	N/A		N/A	

1 The restrictions applicable to large business (LB) were abolished as of January 1, 2021.
2 The administrative factor applies to the amount including GST and QST. The administrative factor can be used only for expenses reimbursed via an expense report and could be used when using a corporate credit card, provided certain conditions are met or a reimbursement via petty cash.
3 Expenses incurred in Canada (Quebec) and of which 90% or more relate to taxable supplies.
4 Unless it is possible to claim the expense 100% in tax.
5 In the case of daily allowances paid under a decree in the construction sector, we refer you to Revenu Québec's Directive fiscale CTF-2001 to establish the meal component of the allowance, if applicable.
6 For a given trip, if the employer pays directly to the suppliers for hotel and air ticket expenses, the employer who uses the administrative factor must also use this factor for these expenses.
7 A mixed allowance for an automobile is an allowance composed of a fixed amount and an amount paid based on the kilometres driven.
8 The choice between the two methods can be made by category of expenses and allowances.

LIMITATION