



**BC CORPORATE TAX RATES  
 FOR CANADIAN CONTROLLED PRIVATE COMPANIES**

Type of Income	2010*	2009*	Jul - Dec 2008*	Jan - Jun 2008*
	Rate	Rate	Rate	Rate
<b>Active Business Income</b>				
Income up to \$400,000	13.50%	13.50%	14.50%	15.50%
Income between \$400,001 and \$500,000	13.50%	22.00%	30.50%	31.50%
Income in excess of \$500,000	28.50%	30.00%	30.50%	31.50%
<b>Investment Income</b>	45.17%	45.67%	45.67%	46.67%
(26.67% of the taxable investment income is eligible for a refund at a rate of \$1 for every \$3 of dividends paid)				
<b>Dividend Income                      (from non-connected corporations)</b>				
(The tax is eligible for a refund of \$1 for every \$3 of dividends paid)	33.33%	33.33%	33.33%	33.33%

\* The above tax rates are to be prorated based on the number of days in the taxation year before and after the date of the change of tax rate.

Last updated December 17, 2009