



BC CORPORATE TAX RATES FOR CANADIAN CONTROLLED PRIVATE COMPANIES

Type of Income	2011*	2010*	2009*
	Rate	Rate	Rate
Active Business Income			
Income up to \$400,000 **	13.50%	13.50%	13.50%
Income between \$400,001 and \$500,000 **	13.50%	13.50%	22.00%
Income in excess of \$500,000	26.50%	28.50%	30.00%
Investment Income	44.67%	45.17%	45.67%
(26.67% of the taxable investment income is eligible for a refund at a rate of \$1 for every \$3 of dividends paid)			
Dividend Income (from non-connected corporations)			
(The tax is eligible for a refund of \$1 for every \$3 of dividends paid)	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.

** For companies with taxable capital employed in Canada greater than \$10M the ability to access the small business deduction will be reduced and will be completely eliminated when the taxable capital reaches \$15M.

Last updated October 29, 2010