

HOME ACCESSIBILITY EXPENSES

Are you eligible?

You can claim an amount for the eligible expenses for a qualifying renovation of an eligible dwelling, if:

- you are a qualifying individual; or
- an eligible individual making a claim for a qualifying individual.

A qualifying individual is:

- an individual who is eligible for the disability tax credit for the year; or
- an individual who is 65 years of age or older at the end of a year.

An eligible individual is:

1. a spouse or common-law partner of a qualifying individual; or
 2. for a qualifying individual who is 65 years of age or older, an individual who has claimed the amount for an eligible dependant, caregiver amount or amount for infirm dependants age 18 or older for the qualifying individual, or could have claimed such an amount if:
 - the qualifying individual had no income;
 - for the eligible dependant amount, the individual was not married or in a common-law partnership; and
 - for the amount for an infirm dependant age 18 or older, the qualifying individual was dependent on the individual because of mental or physical infirmity.
- OR**
3. If (2) does not apply, an individual who is entitled to claim the disability amount for the qualifying individual or would be entitled if no amount was claimed for the year by the qualifying individual or the qualifying individual's spouse or common-law partner.

Do you have an eligible dwelling?

An **eligible dwelling** is a housing unit (or a share of the capital stock of a co-operative housing corporation that was acquired for the sole purpose of acquiring the right to inhabit the housing unit owned by the corporation) located in Canada and meets **at least one** of the following conditions:

- it is **owned** (either jointly or otherwise) by the qualifying individual and it is ordinarily inhabited (or is expected to be ordinarily **inhabited**) in the year by the qualifying individual, or
- it is **owned** (either jointly or otherwise) by the eligible individual and is ordinarily inhabited (or is expected to be ordinarily **inhabited**) in the year by the eligible individual and the qualifying individual, and the qualifying individual does not throughout the year own (either jointly or otherwise) and ordinarily inhabit another housing unit in Canada.

Note

Generally, the land on which the housing unit stands, up to ½ hectare (1.24 acres), will be considered part of the eligible dwelling.

A qualifying individual may have only one eligible dwelling at any time, but may have more than one eligible dwelling in a year (for example, in a situation where an individual moves in the year). When a qualifying individual has more than one eligible dwelling in a year, the total eligible expenses for all such eligible dwellings of the qualifying individual cannot be more than \$10,000.

What renovations or expenses are eligible and ineligible?

A **qualifying renovation** is a renovation or alteration that is of an enduring nature and is integral to the eligible dwelling (including the land that forms part of the eligible dwelling). The renovation must:

- allow the qualifying individual to gain access to, or to be mobile or functional within, the dwelling; or
- reduce the risk of harm to the qualifying individual within the dwelling or in gaining access to the dwelling.

An item you buy that will not become a permanent part of your dwelling is generally not eligible.

Eligible expenses

These expense are outlays or expenses made or incurred during the year that are directly attributable to a qualifying renovation of an eligible dwelling. The expenses must be for work performed and/or goods acquired in the tax year.

Work performed by yourself

If you do the work yourself, the eligible expenses include expenses for :

- building materials;
- fixtures;
- equipment rentals;
- building plans; and
- permits.

However, the value of your own labour or tools **cannot** be claimed as eligible expenses.

Work performed by a family member

Expenses are not eligible if the goods or services are provided by a person related to the qualifying individual or the eligible individual, unless that person is registered for goods and services tax/harmonized sales tax (GST/HST) under the *Excise Tax Act*. If your family member is registered for GST/HST and if all other conditions are met, the expenses will be eligible.

Work performed by professionals

Generally, paid work done by professionals such as electricians, plumbers, carpenters and architects for eligible expenses qualifies. If you're planning on hiring a contractor to do construction, renovation, or repair work on your home, the [Get it in Writing!](#) website has information that will help you.

Ineligible expenses

The following expenses will **not** be eligible:

- amounts paid to acquire a property that can be used independently of the qualifying renovation;
- the cost of annual, recurring, or routine repair or maintenance;
- amounts paid for household appliances;
- amounts paid for electronic home-entertainment devices;
- the cost of housekeeping, security monitoring, gardening, outdoor maintenance, or similar services;
- financing costs for the qualifying renovation; and
- the cost of renovation incurred mainly to increase or maintain the value of the dwelling.

Medical expense tax credit (METC)

You may have an eligible expense that also qualifies as a medical expense. If so, you can claim the expense as a medical expense and a home accessibility expense.

Condominium and co-operative housing corporations

For condominium or co-operative housing corporations, your share of the cost of eligible expenses for common areas qualifies.

Other government grants or credits

The expenses are not reduced by assistance from the federal or a provincial government, including a grant, forgivable loan, or tax credit.

Vendor rebates or incentives

Eligible expenses are generally not reduced by reasonable rebates or incentives offered by the vendor or manufacturer of goods or the provider of the service.

Business and/or rental use of part of an eligible dwelling

If you earn business or rental income from part of an eligible dwelling, you can only claim the amount for eligible expenses incurred for the personal-use areas of your dwelling.

For expenses incurred and/or goods acquired for common areas or that benefit the housing unit as a whole (such as a ramp or hand rails), you must divide the expense between personal use and income-earning use.

Completing your tax return

To claim home accessibility expenses complete Schedule 12, Home accessibility expenses.

A maximum of \$10,000 per year in eligible expenses can be claimed for a qualifying individual. When there is more than one qualifying individual for an eligible dwelling, the total eligible expenses cannot be more than \$10,000 for the dwelling. The claim can be split between the qualifying individual and the eligible individual(s) for the qualifying individual. If the claimants cannot agree to what portion each can claim, the Canada Revenue Agency (CRA) will determine the portions.

Supporting documents

Eligible expenses must be supported by acceptable documentation, such as agreements, invoices, and receipts. They must clearly identify the type and quantity of goods bought or services provided, including, but not limited to, the following information, as applicable:

- information that clearly identifies the vendor/contractor, their business address, and, if applicable, the GST/HST registration number;
- a description of the goods and the date when the goods were bought;
- the date when the goods were delivered (keep your delivery slip as proof) and/or when the work or services were performed;
- a description of the work done, including the address where it was done;
- the amount of the invoice;

- proof of payment. Receipts or invoices must show that bills were paid in full or be accompanied by other proof of payment, such as a credit card slip or cancelled cheque; and
- a statement from a co-operative housing corporation or condominium corporation (or, for civil law, a syndicate of co-owners) signed by an authorized individual identifying:
 - the amounts incurred for the renovation or the alteration work;
 - as a condominium owner, your part of these expenses if the work is done on common areas;
 - information that clearly identifies the vendor/contractor, their business address and, if applicable, their GST/HST registration number; and
 - a description of the work or services done and the dates when the work or services