

## **Income Tax Act section 118.5 (3) re tuition fees**

From <https://laws-lois.justice.gc.ca/eng/acts/l-3.3/>

### **Inclusion of ancillary fees and charges**

**(3)** For the purpose of this section, *fees for an individual's tuition* includes ancillary fees and charges that are paid

**(a)** to an educational institution referred to in subparagraph 118.5(1)(a)(i), and

**(b)** in respect of the individual's enrolment at the institution in a program at a post-secondary school level,

### **but does not include**

**(c)** any fee or charge to the extent that it is levied in respect of

**(i)** a student association,

**(ii)** property to be acquired by students,

**(iii)** services not ordinarily provided at educational institutions in Canada that offer courses at a post-secondary school level,

**(iv)** the provision of financial assistance to students, except to the extent that, if this Act were read without reference to subsection 56(3), the amount of the assistance would be required to be included in computing the income, and not be deductible in computing the taxable income, of the students to whom the assistance is provided, or

**(v)** the construction, renovation or maintenance of any building or facility, except to the extent that the building or facility is owned by the institution and used to provide

**(A)** courses at the post-secondary school level, or

**(B)** services for which, if fees or charges in respect of the services were required to be paid by all students of the institution, the fees or charges would be included because of this subsection in the fees for an individual's tuition, and

**(d)** any fee or charge for a taxation year that, but for this paragraph, would be included because of this subsection in the fees for the individual's tuition and that is not required to be paid by

**(i)** all of the institution's full-time students, where the individual is a full-time student at the institution, and

(ii) all of the institution's part-time students, where the individual is a part-time student at the institution,

to the extent that the total for the year of all such fees and charges paid in respect of the individual's enrolment at the institution exceeds \$250.

**Ancillary fees and charges for examinations**

(4) For the purpose of this section, ***fees paid in respect of the occupational, trade or professional examination*** of an individual includes ancillary fees and charges, other than fees and charges included in subsection (3), that are paid to an educational institution referred to in subparagraph (1)(a)(i), a professional association, a provincial ministry or other similar institution, in respect of an occupation, trade or professional examination taken by the individual, **but does not include** any fee or charge to the extent that it is levied in respect of

(a) property to be acquired by an individual;

(b) the provision of financial assistance to an individual, except to the extent that, if this Act were read without reference to subsection 56(3), the financial assistance would be required to be included in computing the income, and would not be deductible in computing the taxable income, of the individual;

(c) the construction, renovation or maintenance of any building or facility; or

(d) any fee or charge for a taxation year that, but for this paragraph, would be included because of this subsection in the fees for the individual's occupational, trade or professional examination and that is not required to be paid by all the individuals taking the occupational, trade or professional examination to the extent that the total for the year of all such fees and charges paid in respect of the individual's fees for the occupational, trade or professional examination exceeds \$250.