



Ross, Pope & Company LLP

Chartered Accountants

Mileage Rates

In some instances, Canada Revenue Agency (CRA) will permit the taxpayer to use an arbitrary cent per kilometer to calculate their mileage deductions. This option is available in calculating [northern residents' deductions](#), moving expenses and transportation to obtain medical services. The taxpayers claiming these mileage rates have the option of claiming the actual expenses based on receipts or the cents per kilometer rate as shown below. All other taxpayers claiming travel expenses for other than the three reasons noted above need to do so using actual expenses based on receipts.

These arbitrary cents per kilometer are as follows:

Provinces and Territories	Cents per kilometer for taxation year		
	2009	2008	2007
Alberta	51.5	53.0	48.0
British Columbia	52.0	54.0	48.0
Labrador	53.5	55.5	50.5
Manitoba	49.0	50.5	46.5
New Brunswick	50.0	52.0	47.0
Newfoundland	53.5	55.5	50.5
Northwest Territories	58.0	64.0	56.5
Nova Scotia	50.5	52.5	48.0
Nunavut	58.0	64.0	56.5
Ontario	54.0	55.5	49.5
Prince Edward Island	50.0	52.5	47.0
Québec	57.0	52.5	52.5
Saskatchewan	47.5	49.5	46.0
Yukon	61.0	66.0	58.0

If the travel is from outside Canada into Canada, use the per kilometer rate for the province or territory of the final destination. If the travel is from Canada to outside of Canada, use the per kilometer rate of the province or territory where the travel began.