



Ross, Pope & Company LLP

Chartered Accountants

Employed Tradesperson (including apprentice mechanics)

You may be able to deduct the cost of eligible tools you bought to earn employment income as a tradesperson and as an eligible apprentice mechanic. This cost includes any GST and PST, or HST you paid.

This information can be found at:

[Canada Revenue Agency](#)

For apprentice mechanics, the amount to be deducted relates to the total cost of new tools purchased in a taxation year, less the greater of \$500 and 5% of the apprenticeship income for the year. The unused deduction for the tools purchased in a taxation year may be brought forward and deducted in a subsequent year.

For other employed trades people, the amount to be deducted is calculated as the lesser of:

- the total cost of the tools less the Canada employment tax credit (\$1,051 in 2010) and;
- \$500