

Home Accessibility Tax Credit

Are you eligible?

1. You can claim an amount for the eligible expenses for a qualifying renovation of an eligible dwelling, if: you are a qualifying individual (an individual who is 65 years of age or older at the end of a year OR you are an individual who is eligible for the disability tax credit for the year); or
2. You are an eligible individual (see below) making a claim for a qualifying individual.

A qualifying individual is defined by the CRA as: (a) an individual who is eligible for the disability tax credit for the year; or (b) an individual who is 65 years of age or older at the end of a year.

An eligible individual is defined by the CRA as:

- (a) a spouse or common-law partner of a qualifying individual; or
- (b) for a qualifying individual who is 65 years of age or older, an individual who has claimed the amount for an eligible dependent (line 305), caregiver amount (line 315) or amount for infirm dependents age 18 or older (line 306) for the qualifying individual, or could have claimed such an amount if: (i) the qualifying individual had no income; (ii) for the eligible dependent amount, the individual was not married or in a common-law partnership; and (iii) for the amount for an infirm dependent age 18 or older, the qualifying individual was dependent on the individual because of mental or physical infirmity.
- (c) If (b) 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.

Please note: this document has been summarized using text from the CRA Website. Individuals are cautioned that this has been provided for information purposes only and professional advice should be sought regarding your specific circumstances.

Do you have an eligible dwelling?

An eligible dwelling is a housing located in Canada and meets at least one of the following conditions:

- (a) 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
- (b) 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.

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:

- (a) allow the qualifying individual to gain access to, or to be mobile or functional within, the dwelling; or
- (b) 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.

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