

Driving School Tax Checklist

Ten checks for your school

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Work through these across the year, not in April.
Is your instruction taxable or exempt? Start there.

- ☐ **1 GST/HST status settled**
Taxable or exempt confirmed for every course.
- ☐ **2 Election considered**
Modelled where supplies would be exempt.
- ☐ **3 Credits apportioned**
Split where you make taxable and exempt supplies.
- ☐ **4 Vehicle register built**
Purchase date, cost and class for every car.
- ☐ **5 Ceiling applied**
\$39,000 for 2026, or the year of acquisition.
- ☐ **6 2026 incentive checked**
Recent purchases reviewed for the larger claim.
- ☐ **7 Logbooks kept**
Business and personal kilometres recorded.
- ☐ **8 Standby charges reported**
Where any car is available personally.
- ☐ **9 Instructors classified**
Whose vehicle usually settles the question.
- ☐ **10 Packages deferred**
Lesson income held until lessons are taught.

PRO TIP

Exempt supplies mean no input tax credits on your vehicles.
For a fleet business that is the largest number on the page.

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