

Twelve things to settle before your year-end

For Canadian denture clinics, incorporated or not. Rules current to 9 October 2026.

- ☐ **Rate nothing as exempt**
Denturists are not on the Schedule V, Part II practitioner list. Nothing you supply is exempt.
- ☐ **Claim your ITCs in full**
No exempt supplies means no apportionment under s.141.01. Claim all of it under ETA 169(1).
- ☐ **Register even below \$30,000**
Zero-rated sales count toward the threshold, and registration is what creates the refunds.
- ☐ **Elect a shorter filing period**
A refund-position clinic filing annually waits up to fifteen months for its own money.
- ☐ **Ignore the dentists 35% rule**
Revoked for dentists on 1 Jan 2025, and it never applied to a denture clinic.
- ☐ **Split deposits from revenue**
Refundable deposits are liabilities. Prepayments go in under ITA 12(1)(a)(i).
- ☐ **Schedule the reserve per patient**
ITA 20(1)(m) needs the stage each case reached, not one deferred revenue figure.
- ☐ **Value work in progress**
Costs in unfinished appliances are inventory under ITA 10(1), lower of cost and FMV.
- ☐ **Build-out to Class 13**
Lease term plus first renewal. It is not Class 1, and not a repair.
- ☐ **Take 30% on Class 8 additions**
The half-year rule is suspended. Class 50 scanners are 100% if in use before 2027.
- ☐ **Review associate status yearly**
Wiebe Door decides it. The clinic carries the assessment, not the associate.
- ☐ **Pay the balance at two months**
Not with the return at six. ITA 157(1)(b), or three for an eligible CCPC.

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