

## Meal and vehicle rates used to calculate travel expenses for 2012 and previous years

The rates for **2013** will be available on our Web site in **2014**.

[Meal and vehicle rates for previous years](#) are also available.

**The following applies to the 2012 tax year.**

### Meal expenses

If you choose the **detailed method** to calculate meal expenses, you must keep your receipts and claim the actual amount that you spent.

If you choose the **simplified method**, you may claim a **flat rate of \$17/meal**, to a **maximum of \$51/day** (Canadian or US funds) per person without receipts. Although you do not need to keep detailed receipts for actual expenses if you choose to use this method, we may still ask you to provide some documentation to support your claim.

### Vehicle expenses

If you choose the **detailed method** to calculate vehicle expenses, you must keep all receipts and records for the vehicle expenses you incurred for [moving expenses](#) or for [northern residents deductions](#) during the tax year; or during the 12-month period you choose for medical expenses.

Vehicle expenses include:

- Operating expenses such as fuel, oil, tires, licence fees, insurance, maintenance, and repairs.
- Ownership expenses such as depreciation, provincial tax, and finance charges.

You must keep track of the number of kilometres you drove in that time period, as well as the number of kilometres you drove specifically for the purpose of moving or medical expenses, or for the northern residents deductions. Your claim for vehicle expenses is the percentage of your total vehicle expenses that relate to the kilometres driven for moving or medical expenses, or for northern residents deductions.

For example, if you drove 10,000 km during the year, and half of that was related to your move, you can claim half of the total vehicle expenses on your tax return.

Although you do not need to keep detailed receipts for actual expenses if you choose to use the **simplified method**, we may still ask you to provide some documentation to support your claim. You must keep track of the number of kilometres driven during the tax year for your trips relating to moving expenses and northern residents deductions, or the 12-month period you choose for medical expenses. To determine the amount you can claim for vehicle expenses, multiply the number of kilometres by the cents/km rate from the chart below for the province or territory in which the travel begins.

Table of 2012 kilometre rates for the province or territory

Province or territory	Cents/kilometre
Alberta	50.0
British Columbia	49.5
Manitoba	47.0
New Brunswick	49.0
Newfoundland and Labrador	52.0
Northwest Territories	58.0
Nova Scotia	50.5
Nunavut	58.0
Ontario	55.0
Prince Edward Island	49.5
Quebec	57.0
Saskatchewan	45.0
Yukon	61.5

For more information, [contact us](#).

Date Modified: 2013-01-03