

**Ontario Business Research Institute (OBRI) Tax Credit Rulings 6024****About this notice**

The purpose of this notice is to inform corporations and their representatives that the Minister of Revenue has directed that OBRI rulings no longer need to be obtained by qualifying corporations or a partnership of which it is a member under section 43.9 of the *Corporations Tax Act* (CTA) in respect of contracts entered into after August 9, 2007.

**Background**

Under subsection 43.9(10) of the act, a qualifying corporation or a partnership of which it is a member is required to obtain a ruling with respect to an eligible contract with an eligible research institute in order to claim an expenditure under the contract as a qualified expenditure for the purposes of OBRI.

The Minister of Revenue, under subsection 43.9(13) of the act, may give a direction that rulings no longer need to be obtained under section 43.9 in respect of contracts entered into after the date of the direction if the minister is satisfied that corporations, their officers, directors and shareholders, partnerships and their members and eligible research institutes are conducting their business and affairs in a manner that meets the spirit and intent of section 43.9.

**Direction under subsection 43.9(13)**

The Minister of Revenue has directed, pursuant to subsection 43.9(13) of the act, that rulings no longer need to be obtained by qualifying corporations or a partnership of which it is a member under section 43.9 of the Act in respect of contracts entered into after August 9, 2007. This direction is being given at this time to simplify the process for claiming OBRI tax credits as part of the move to a single federally administered corporate tax system, by aligning this process with that of other refundable tax credits under the act.

**Administrative concession**

Where a corporation or a partnership of which it is a member has entered into a contract on or before August 9, 2007, they may be eligible for an administrative concession with respect to the ruling requirement. In particular, if the corporation or partnership has applied for a ruling in respect of the contract and the corporation or partnership has a good OBRI compliance history, they may be relieved of the requirement to obtain a ruling under 43.9 of the Act with respect to the contract. Affected corporations or partnerships will be notified as to how the administrative concession applies to them.

**For More Information**

Please contact the Advance Ruling Unit at:

Corporations Tax  
Ministry of Revenue  
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