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**DOUBLING THE
CHILDREN'S FITNESS
TAX CREDIT**

Doubling the Children's Fitness Tax Credit

On October 9, 2014, the Government announced its intention to double the Children's Fitness Tax Credit (CFTC) and make it refundable to further help families who enroll their children in eligible fitness activities. Making the tax credit refundable would ensure that even those who do not earn enough to pay income taxes benefit from this measure.

Parents would be able to take advantage of the new \$1,000 maximum limit in the spring of 2015 when they file their tax returns for 2014. The credit would be made refundable beginning in the 2015 tax year, increasing benefits to low-income families claiming it for that year and subsequent years.

The CFTC was introduced by the Government in 2006 to help promote physical fitness among children by making it more affordable for Canadian families to register their kids in fitness activities. When fully implemented, the enhancements to the CFTC would fulfill a commitment made by the Government in 2011. The enhancements would deliver additional tax relief to about 850,000 families who enroll their children in eligible fitness activities.

Subject to parliamentary approval