

Corporate Income Tax Rates  
(Prepared from information available as of January 1, 2008)

Combined Federal and British Columbia

Year	Income Eligible for Small Business Deduction (SBD) (up to \$400,000)	Active Income (over \$400,000)	Investment Income
2007	17.62%	34.12%	47.79%
2008	15.50%	31.50%	46.67%
2009	15.50%	31.00%	46.67%
2010	15.50%	30.00%	46.67%
2011	15.50%	28.50%	46.67%
2012	15.50%	27.00%	46.67%