



**Search & Rescue Volunteer Association of Canada Inc.
Association Canadienne des Volontaires en Recherche et Sauvetage Inc.**

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Search and Rescue Volunteers Tax Credit

In recognition of the important role played by search and rescue volunteers in contributing to the security and safety of Canadians, Budget 2014 proposes a Search and Rescue Volunteers Tax Credit (SRVTC) to allow eligible ground, air and marine search and rescue volunteers to claim a 15-per-cent non-refundable tax credit based on an amount of \$3,000.

An eligible individual will be a search and rescue volunteer who performs at least 200 hours of volunteer search and rescue services in a taxation year, for one or more ground, air or marine search and rescue organizations, that consist primarily of responding to and being on call for search and rescue and related emergencies, attending meetings held by the search and rescue organization and participating in required training related to search and rescue.

Volunteer search and rescue service hours performed for a search and rescue organization will be ineligible if the individual also provides search and rescue services, otherwise than as a volunteer, to that organization.

An individual who performs both eligible volunteer firefighting services and eligible volunteer search and rescue services for a total of at least 200 hours in the year will be able to claim either the Volunteer Firefighters Tax Credit (VFTC) or the SRVTC.

An individual who claims the VFTC or the SRVTC will be ineligible for the existing tax exemption of up to \$1,000 for honoraria paid by a government, municipality or public authority to an emergency services volunteer.

Eligible search and rescue organizations will include search and rescue organizations that are members of the Search and Rescue Volunteer Association of Canada, of the Civil Air Search and Rescue Association, and of the Canadian Coast Guard Auxiliary. Other organizations whose status as a search and rescue organization is recognized by a provincial, municipal or public authority will also qualify.

The Minister of National Revenue may require an individual who claims the SRVTC to obtain written certification from a team president, or other individual who fulfills a similar role, of an eligible search and rescue organization confirming the number of hours of eligible volunteer search and rescue services performed. Governments, municipalities and public authorities who pay honoraria, described above, to individuals in respect of their services as volunteers will be required to report those amounts to the Canada Revenue Agency as part of their annual reporting of remuneration paid.

This measure will apply to the 2014 and subsequent taxation years.