Ryan Tax Review

Why Ontario Taxpayers Should Want a Property Reassessment

If you pay property tax in Ontario, you have likely heard about the ongoing delay of the province-wide general reassessment. You might think that you are benefiting from this delay, especially if the existing assessment of your property is below its current market value. You might also be worried that a reassessment will drive your property taxes higher.[1]

You might be wrong.

A reassessment is desperately needed to restore fairness, transparency, and predictability to Ontario's property tax system. Ontario has fallen behind the rest of Canada and much of the U.S. Instead of updating property values, municipalities have been forced to increase tax rates to raise required revenue. Furthermore, continued uncertainty over the timing of the next update is disrupting municipal planning and fueling growing inequities across the province.

Here's why Ontario taxpayers should not only *want* a reassessment but *demand* it.

Reassessment Doesn't Mean Higher Taxes

One of the biggest misconceptions is that a reassessment automatically results in higher property tax bills. It does not. In fact, municipalities are required to adjust their tax rates to ensure that reassessment does not increase the total revenue collected. When overall assessed values rise, tax rates must decrease to offset the increase in property values.

Here's how it works: municipalities calculate how much money they need to operate — for services like roads, libraries, fire protection, and parks — and then divide that amount among all property owners based on the relative value of their properties.

As Connie Mesih, Director of Revenue and Material Management for the City of Mississauga, emphasized during Ontario's last reassessment in 2016:

> *"An increase in assessment does not necessarily mean an increase in property taxes… Tax rates are adjusted to offset assessment value changes and to ensure the City does not receive a windfall gain as a result of an increase in assessment."*[2]

So even if your property's assessed value increases, your tax bill will only rise if its value has increased more than the average in your municipality and tax class. For example, if the value of your home has risen at an average rate, your taxes will likely stay the same. However, if the value has increased by less than average, your taxes could decrease.

Ontario law currently requires that assessment increases due to revaluation be phased in over four years. This gradual approach softens the blow resulting from any major increases in value. Decreases, on the other hand, are implemented right away, providing immediate relief to taxpayers.

[1] An edited version of this article previously appeared online in RENXHomes on July 28, 2025, https://renxhomes.ca/why-ontario-taxpayers-should-want-a-property-value-reassessment (Squall Inc.).

[2] City of Mississauga website, May 16, 2025, https://www.mississauga.ca/city-of-mississauga-news/news/municipal-property-assessment-notices-to-be-mailed-out-starting-may-16/.

THIS ISSUE

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Reassessment Restores Fairness

At its core, reassessment is about fairness — ensuring that each property's share of taxes is proportionate to its current value, not the value from almost a decade ago. Ontario's property taxes continue to be based on 2016 values. Since then, real estate markets have shifted dramatically and unevenly across the province.

This creates serious distortions. In a recent presentation, Ontario's Municipal Property Assessment Corporation (MPAC) reported that the total value of commercial properties in Ontario increased by more than 108% between 2016 and 2024.[3] At the same time, enclosed shopping malls in some smaller markets have actually declined in value. A number of properties that were purchased between 2013 and 2015 changed hands again between 2019 and 2024, at prices up to 50% less than was paid previously. These properties and their tenants have been paying taxes based on values nearly double their current worth — some for several years.

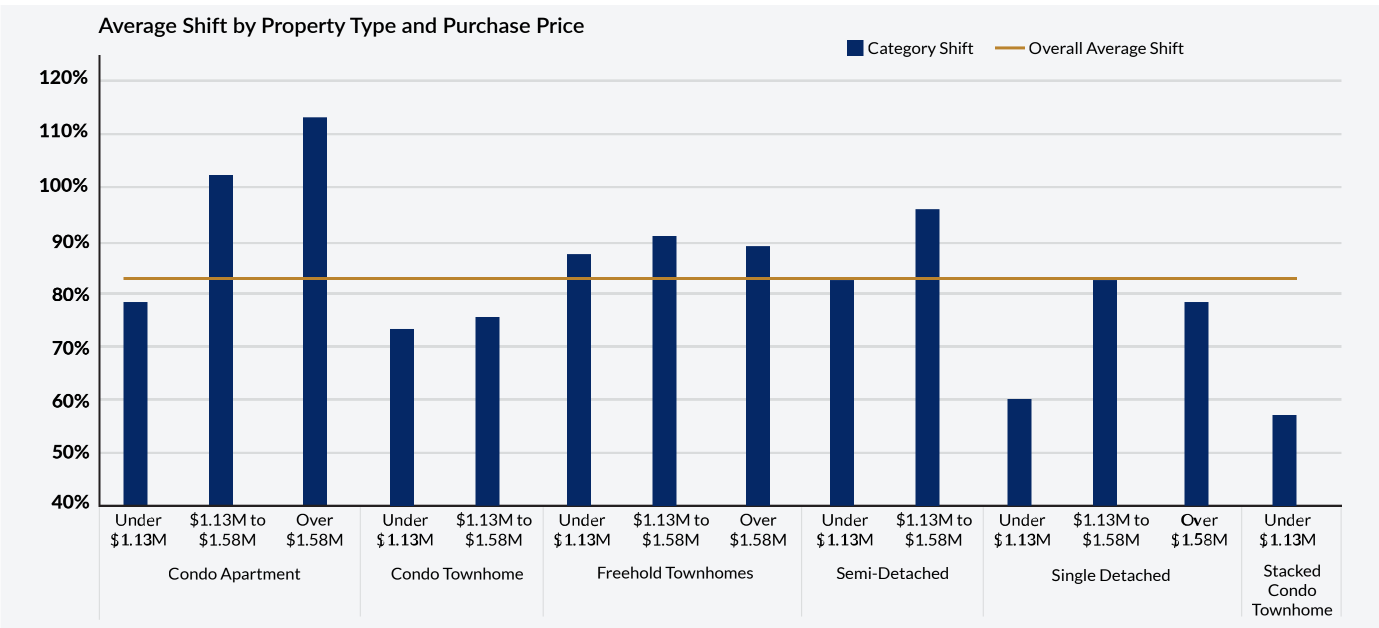
According to data provided by the Ontario Real Estate Association (OREA), the average price of a home in Ontario has grown by more than 62% between 2016 and 2023.[4] Within each municipality, however, the values of some homes have increased more than others. In a RENX report published in January 2025, Ryan presented a comparison of 2023 sale prices to the 2016 base year assessments for homes in Vaughan, Ontario. This analysis indicated that condo townhomes and condo apartments and single detached properties valued at less than $1.13 million had increased by less than the average residential property increase.[5] These property owners are paying more than their fair share of taxes and will continue to do so until the province conducts a reassessment. Meanwhile, as municipalities raise tax rates to support increasing costs (for example, Vaughan increased its tax rate by 3% this year, while rates in Toronto and Mississauga went up by 6.9% and 9.2%, respectively), the unfair burden on over-valued properties is magnified.

Analysis of 2023 Sales vs. Assessment Values for Residential Properties in Vaughan

As economist Harry Kitchen and colleagues have explained: when one property pays too little tax, others must overpay to make up the difference. A general reassessment helps ensure everyone pays their fair share.[6]

Imagine if income tax payments were frozen for a decade. Retirees would be paying taxes based on their peak earnings, while senior executives would pay taxes based on the junior years of their career.

The longer Ontario delays reassessment, the further these inequities deepen. Municipal finance experts have warned that unfairness compounds year after year. Taxpayers whose properties have increased in value by less than the average may have been paying more than their fair share of taxes for five years, with no timeline for relief in sight — and no retroactive corrections or refunds on the way to offset the overpayments.



Reassessment Supports Better Services and Smarter Planning

Updated property assessments do more than just restore fairness. They help communities and businesses plan future investments.

[3] Greg Martino, "Municipal Property Assessment Corporation Update," 2025 Canadian Property Tax Association, Ontario Chapter, Valuation & Legal Symposium, May 6, 2025.

[4] The Canadian Real Estate Association, Ontario Real Estate Association, "Ontario MLS® home sales remain subdued in June but show early signs of turnaround," creastats.crea.ca/board/orea, June 2025.

[5] Scott Powell and Margaryta Lysenko, "Reassessment delay impedes Ontario property tax redistribution," January 22, 2025, RENXHomes (Squall Inc.), https://renxhomes.ca/delayed-reassessments-impeding-property-tax-redistribution.

[6] Harry Kitchen, Enid Slack, Tomas Hachard, "Property Taxes in Canada: Current Issues and Future Prospects," Perspectives Papers | 2019 | No. 27, Institute on Municipal Finance and Governance (University of Toronto).

Property taxes fund many of the local services that residents and businesses rely on every day, including:

- ✓ Snow clearing, and garbage collection;
- ✓ Police and fire services;
- ✓ Libraries, recreation centres, and parks;
- ✓ Public transit and infrastructure maintenance; and
- ✓ Social housing and community supports.

Municipalities rely on up-to-date assessments to budget responsibly and plan effectively for future growth. When assessments are disconnected from reality — and when there's no clear schedule for correction — municipalities risk underfunding key services or misallocating resources.

Accurate data also helps protect the financial stability of cities. It reduces the risk of surprises and helps avoid funding shortfalls that could jeopardize essential services.

For businesses, predictability matters. Companies need to know how taxes will affect their operating costs and rents. Developers need reliable estimates of tax burdens during the holding, construction, and occupancy phases. Without that certainty, projects may be delayed or canceled, including urgently needed housing developments.

And for homeowners, reassessment provides peace of mind that their taxes are grounded in real-world values — not outdated and arbitrary figures.

Ontario Reassessment Long Overdue

Across Canada, most provinces update property assessments annually. Regular updates make for smaller, more predictable changes — and fewer political and financial shocks.

Ontario's last reassessment occurred in 2017, based on values from January 1, 2016. By law, new assessments were scheduled for 2021–2024, and again for 2025–2028. However, the government suspended the process during the COVID-19 pandemic and has continued the freeze every year since. To date, the province has not provided any details on the timing or basis of the next reassessment. As a result, taxpayers in 2025 are still being taxed on nine-year-old values — an unprecedented delay in modern Ontario history.

We've seen the dangers of such inaction before. In 1998, when Ontario launched its first province-wide reassessment, some municipalities were using assessments that were up to 40 years old. The resulting shifts in tax liability were so severe that the province had to impose caps on increases and claw-backs on reductions to manage the transition.

The lesson is clear: frequent reassessments are better. They maintain trust, ensure stability, and make the system fairer for everyone.

A Smarter, Fairer System for Everyone

Here's the bottom line: a reassessment doesn't raise property taxes — it just redistributes them based on today's property values. It corrects imbalances, enhances fairness, improves planning, and gives municipalities and businesses the accurate information they need to serve their communities. Taxpayers should want a general reassessment. Because a system built on nine-year-old data isn't just outdated — it costs taxpayers money and erodes trust.

Reassessment is not something to fear. It's something taxpayers in Ontario have waited far too long for — and something that will make the province's property tax system better for everyone.

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The Biggest SR&ED Update in a Decade

For a program that has been relatively unchanged but reliable for generations, the new playbook has just dropped, and it represents a major turning point for Canadian innovation. Draft legislative changes to the Scientific Research and Experimental Development (SR&ED) tax credit released in August mark the most substantial update to the program in more than a decade.

What You Need to Know

The upcoming changes will introduce new eligibility for small public companies, bring back capital expenditure eligibility, and raise and modernize expenditure limits — all aimed at aligning the SR&ED program with the growing demands of Canada's dynamic, innovation-focused businesses, including the critical need for productivity improving tools, such as artificial intelligence (AI), data centers, and other emerging technologies.

The announcement is welcome news, and the changes should be a defining moment for corporate research and development (R&D) funding in Canada, with many new and current SR&ED tax credit claimants poised to benefit from the updated rules.

"The SR&ED program has fueled Canada's innovation ecosystem for many years, and this major draft legislation announced in August 2025 improves access to the program to support the era of AI and cloud computing and opens doors for industries in Canada previously unable to benefit from the SR&ED incentive because of their legal structure," according to David Douglas, Principal and leader of Ryan's SR&ED practice.

Key Program Changes

First introduced in the Federal Fall Economic Statement last December, the standout change is the return of capital asset expenditure eligibility, which had been eliminated in previous revisions to the program. Businesses investing in capital items on a dedicated or shared-use basis, including computer hardware and leases related to cloud computing, will once again be able to count these expenses toward SR&ED tax credit claims.

Moreover, the introduction of an annual revenue test for small public corporations (and, by election, Canadian-controlled Private Corporations) signals a dramatic shift in taxpayer eligibility for the SR&ED program. The established revenue thresholds (average revenue of $15 to $75 million over the past three years) should, for the first time ever, see the SR&ED program welcome small to mid-sized public corporations that were historically unable to realize its benefits.

Indeed, opening SR&ED tax credit eligibility to Canadian public companies in industries previously unable to access the benefits of the program, such as those involved in early-stage mining or oil and gas, should prove truly transformative in helping Canada achieve a technologically sophisticated innovation economy.

In addition, by increasing the annual expenditure limit for the enhanced, refundable 35% tax credit rate to $6 million of qualifying expenditures, the SR&ED program can now accommodate even higher levels of R&D investment, further supporting Canadian businesses in taking on bolder, bigger, and better innovation projects.

Meeting the Needs of Canadian Businesses

The draft legislation includes major SR&ED program changes rather than minor technical amendments — it is more of a reset than an update, expanding eligibility, rewarding capital investment, and aligning the program with the needs of Canada's most innovative companies.

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Navigating Canadian Surtax Audits: What Importers Need to Know

In early 2025, a new wave of trade tensions between the U.S. and Canada triggered a cascade of tariffs and countermeasures that are now reshaping the financial landscape for importers. On March 4, the U.S. imposed a 25% tariff on Canadian and Mexican imports not covered under the *Canada-United States-Mexico Agreement* (CUSMA), with a reduced 10% rate for energy and potash. Canada responded swiftly with a 25% surtax on over 1,200 U.S.-origin goods, valued at approximately $30 billion.

Subsequent U.S. tariffs on Canadian steel, aluminum, and passenger vehicles — some reaching 50% — prompted further Canadian surtaxes on a wide range of U.S. imports, including tools, technology, and automotive products. The result: many Canadian importers, long accustomed to duty-free trade under CUSMA, are now facing unexpected and substantial surtax liabilities.

For Canadian importers, these new costs can amount to millions of dollars monthly. The financial impact is particularly acute for distributors, which often lack access to the remission orders offering surtax relief to certain entities, including eligible manufacturers and healthcare providers.

Furthermore, on August 1, the initial U.S. tariff was suddenly increased to 35% amid ongoing trade negotiations between the two countries. And while Canada removed its reciprocal surtax on most imports from the U.S. (except for the 25% retaliatory tariffs on steel, aluminum, and automobiles), effective September 1, 2025, the Canada Border Services Agency (CBSA) is expected to continue compliance verification activities on imports from the U.S., including any goods cleared prior to surtax removal.

Surtax Audits Underway

The CBSA has begun auditing importers to ensure compliance with the surtax regime. These audits do not appear to be routine. As Maureen Gilfoy, Director of Ryan's Canadian Customs Duty Practice, notes, "I don't recall in the last Trump administration anyone going through a surtax audit. Now, there's just so much money on the table."

In the audits underway, the CBSA seems to be targeting high-volume importers whose goods fall within the surtaxed classifications. The process typically begins with a letter — sometimes sent directly to a company's listed director, such as a CEO, rather than its customs compliance team — requesting supporting documentation for imports, such as invoices, bills of lading, certificates of origin, and end-use certificates.

Importers must tread carefully. While some have explored adjusting transfer pricing to reduce surtax liability exposure, this carries significant risks and must align with regulatory requirements. Missteps can lead to costly penalties.

Country of origin is a critical factor. Goods must be correctly classified and sourced to determine surtax applicability. It is important to note that even CUSMA-compliant goods may still be subject to surtax when imported into Canada, as Canadian policy has not mirrored the U.S. regarding the CUSMA exemption.

Best Practices

For finance leaders, the key to managing surtax liability exposure lies in proactive compliance and strategic planning. Gilfoy and Sebastian Drozdziewicz, Senior Manager at Ryan, offer several best practices:

Verify Classification and Origin: Ensure goods are accurately classified for customs duty purposes and that the correct country of origin is documented. Misclassification can lead to the overpayment — or underpayment — of surtax.

Maintain Robust Documentation: Keep certificates of origin, supplier declarations, and end-use certificates readily available. If relying on a remission order for surtax relief, ensure adequate documentation is retained to support eligibility for the program.

Conduct Internal Audits: Perform regular desk audits or engage a third-party consultant to review a sample of transactions. This will help identify any compliance gaps before the CBSA does so.

Seek Professional Advice: Customs brokers and consultants can help interpret CBSA audit requests and ensure only the necessary information is provided. "You don't want to give CBSA too much information," Gilfoy advises. Unfortunately, given recent changes to Canadian customs duty processes, including the implementation of the CARM Client Portal — the CBSA's new online platform for commercial imports — many customs brokers have been stretched thin. Remember that, even if a third party has been used, it is ultimately the importer's responsibility to ensure accurate and complete declarations.

Coordinate Internally: Finance, legal, and customs teams must collaborate. If an audit letter is received, it should be communicated immediately to the appropriate internal stakeholders. A point person within the organization should be assigned to coordinate and manage the audit process.

Respond Promptly and Strategically: Acknowledge any audit requests received and prepare to challenge any incorrect findings in the interim report before the final verification findings are issued.

The Path Forward

The current trade environment remains incredibly fluid. Negotiations between Canada and the U.S. will eventually continue and may lead to further changes, but both the surtax orders previously in place and those still in effect are a significant source of revenue for the Canadian government and a customs duty liability exposure for Canadian importers. As Gilfoy notes, "It's almost like a new source of revenue."

Importers must remain vigilant. The CBSA is expected to continue audits for the foreseeable future. While Canada's surtax lists remained relatively stable until most items were removed, the wide variety and specificity of affected items made compliance tricky.

Organizations with cross-border operations should view this as an opportunity to strengthen trade compliance programs and integrate customs considerations into broader financial planning. With millions of dollars at stake, the cost of inaction is simply too high.

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A New Era for Quebec's SR&ED Program: Eligible Activities and Expenditures Expanded

In its 2025 budget, Quebec announced a wholesale restructuring of its tax incentives for research and development (R&D), including provincial tax credits for Scientific Research and Experimental Development (SR&ED). Designed to streamline and modernize the system, the announced measures focus on reducing the administrative burden on businesses, eliminating underused credits, and improving the effectiveness of the incentives by shifting funding to areas where it will deliver the most value — essentially, the province is hoping to do more with less. However, in doing so, the province has also expanded the scope of activities and expenditures that qualify for tax credits, substantially increasing the financial support available for eligible projects.

Major Overhaul

Among key changes announced for taxation years beginning after March 25, 2025, Quebec has eliminated several previously existing tax credits and consolidated others into a new Research, Innovation and Commercialization Tax Credit (CRIC).

The province has also simplified the tax credit rate structure and made it more inclusive, offering a 30% refundable tax credit on the first $1 million of eligible expenses (above the exclusion threshold) to all corporations, with a 20% refundable credit for additional eligible expenses. In addition, the exclusion threshold is now the greater of $50,000 or the basic personal amount for each employee (e.g., $18,751 in 2025) working on qualifying R&D projects, prorated based the employee's time spent on eligible activities.

However, perhaps the most transformative change to Quebec's SR&ED program is the expansion of eligibility for tax credits to include pre-commercialization activities and capital assets. For further discussion on other aspects of the announced changes and their potential impact on businesses, please see Ryan's article, "Quebec's SR&ED Tax Credit Overhaul: A Simpler, Stronger Incentive."

Expansion of Eligible Activities

While the definition of R&D remains essentially the same under the CRIC, one important change is the inclusion of pre-commercialization in eligible activities. Previously, businesses could only claim expenses related to R&D activities up to the point of resolving a technological uncertainty. Now, expenditures can be claimed for certain activities conducted after that point, including tests, technological validations, and studies to ensure satisfaction of regulatory requirements, as well as certain prototype development and pilot plant activities.

Tests, validations, and studies: Corporations can now claim expenses for testing, validating, or studying a product or process for the purpose of commercialization and ensuring it obtains regulatory certification or approval.

Prototype Development: Expenses related to developing and testing prototypes for functionality and performance to ensure a final product will meet regulatory and market requirements are now eligible for the tax credit.

Pilot Plants: Businesses can include expenditures related to testing or validating a pilot plant's production processes to ensure the technology meets quality and regulatory standards.

In all cases, pre-commercialization activities must constitute a continuation of eligible R&D activities undertaken in Quebec to be eligible for the CRIC. Furthermore, the extended eligibility only applies to activities undertaken during taxation years that begin after March 25, 2025.

In addition, activities related to product design, which were previously eligible for a separate industrial component of the Tax Credit for Design, now qualify for the CRIC. (The fashion design component of the previous credit remains unchanged.)

Primary Advantage

Quebec's new approach recognizes that businesses generally do not go straight to market once an R&D project has been completed. Numerous additional costs are incurred during the pre-commercialization phase of a project. While direct provincial funding may be available to subsidize such costs, as well as marketing and sales expenses, when bringing a new product or process to market or exploring an export market, access to these programs is limited — and funding is not guaranteed.

By expanding CRIC eligibility to include more of the full cost of innovation, Quebec has created a more complete, equitable incentive to promote R&D investment in the province. Indeed, is there another state, province or territory in North America that offers a 20% to 30% refundable tax credit for R&D, including pre-commercialization expenditures?

Key Challenges

While the expansion of eligible activities and expenditures provides businesses with the potential for larger tax credits, offsetting costs associated with R&D investment and mitigating risk, the revamped program also poses several challenges.

Taxpayers and auditors alike may find it difficult to substantiate the eligible use of capital assets in R&D projects up to three years (the statutory audit period) after the fact. In addition, there is uncertainty whether the current level of technical expertise at the provincial government will be sufficient to resolve potential disputes regarding the extent to which long-term capital assets have been employed in eligible activities.

Similarly, disagreements might arise during audits over the extent to which salaries and wages of employees previously excluded from tax credit claims may now be included as eligible expenditures. In this regard, the addition of certain pre-commercialization activities to eligible expenditures is expected to significantly broaden the scope of employee wages to be considered in calculating the CRIC.

Naturally, any business relying on the old rules runs the risk of missing eligible expenditures and the opportunity for a larger tax credit, particularly where capital assets and pre-commercialization activities are involved. It is expected that the province will release further guidance on the latter, as the connection to eligible R&D typically becomes tenuous as a new product or process approaches commercial viability.

Businesses will need to be diligent in reviewing their R&D activities to ensure all eligible expenses are captured. Furthermore, the potential impact of new CRIC expenditure inclusions on other incentive programs, such as government grants and clean technology tax credits, must also be considered to optimize an organization's financial support.

Documentation and Compliance

Expanded eligibility for pre-commercialization activities and capital assets might require businesses to augment documentation of their R&D processes and expenses, such as tracking the use of capital assets over time and capturing activities related to compliance with regulatory requirements.

The exclusion threshold for eligible expenditures will also vary between the Quebec and federal programs, making documentation of calculations a critical step in supporting CRIC and SR&ED tax credit claims.

Investing in robust documentation processes will pay dividends: smoother audits and maximized tax credit claims.

Quebec's R&D incentive changes represent a bold step towards a more comprehensive and effective approach to supporting innovation in the province. Despite anticipated challenges as businesses adapt to the new rules, the overall impact is expected to be positive, fostering improved productivity and economic growth. Ultimately, taxpayers in Quebec will decide if the rate of return on this substantial public investment in R&D is acceptable.

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Billions in New Funding to Protect and Transform Canadian Business

The Government of Canada recently introduced more than $6.5 billion in new funding support to protect Canadian businesses from tariff shocks, bolster supply chains, and help domestic manufacturers compete globally. These government funding programs, most notably the Regional Tariff Response Initiative (RTRI) and Strategic Response Fund (SRF), are positioned to provide much-needed support to enterprises of all sizes throughout the country.

For businesses in the steel, automotive, and other sectors vulnerable to tariff disruptions, taking advantage of grant and loan support programs currently in place for their industries can be crucial for sustaining operations. Likewise, businesses in other sectors should consider the RTRI program since it is designed to allocate support across all industries in Canada.

Local Opportunities, Big Impact

At the provincial and regional level, the RTRI is designed to help Canadian businesses adapt to trade pressures in their local area.

Key features of the RTRI program in Southern Ontario include a funding pool of nearly $160 million, with support targeted toward the steel and automotive sectors, as well as a broad scope of eligible projects, including initiatives to improve productivity, lower costs, adopt technologies, strengthen domestic supply chain resilience, expand market access, and diversify trade markets.

Fully repayable funding amounts under the RTRI range from $125,000 up to $10 million, with up to $100,000 in non-repayable grants available in most cases. For the steel and automotive industries, non-repayable funds of up to $1 million may be obtained, subject to meeting certain criteria.

Funding under the program is subject to several conditions, including matching and cost-sharing requirements, cost eligibility criteria, and project time limits. In general, for non-repayable grants, government funding will cover a portion (depending on sector and project size) of the project costs, with the applicant responsible for the rest.

Note that applications must be for projects which are distinct from any other active FedDev Ontario project. Applicants cannot double-dip to obtain funding across different open programs.

A Federal-Level Shield

The SRF is a federal program administered by Innovation, Science and Economic Development Canada aimed at helping Canadian industries hit by trade disruptions, supply chain risks, and global competition. The program supports large-scale projects that strengthen domestic production and help organizations pivot to new markets or adopt innovative technologies.

The SRF is open across Canada. Eligible sectors include steel, aluminum, automotive supply chains, and other industries exposed to significant tariff and trade risk. Eligible projects can range from productivity improvements to new product development to supply chain reinforcement and trade diversification.

In many cases, funding under this program is non-repayable. However, government support in other cases may involve repayable contributions. Specific terms of the contribution agreement will depend on project type and scale.

The SRF gives businesses a chance to secure significant grants, especially if they play a role in job protection, regional economic stability, or advancing Canadian competitiveness.

How the Programs Work Together

The funding streams under the RTRI and SRF complement each other. While the latter offers national large-scale support, the former can provide regional support and more targeted assistance. For many smaller businesses, combining insights from both can maximize the chance of obtaining funding.

Understand project size and funding preferences. If your project is modest, non-repayable grants may be more appealing but also smaller. For larger projects, repayable contributions might make more sense.

Both programs require applicants to show how they will finance part of the cost. Be ready with budgets, proof of contributions, match-funding agreements, and other supporting documents.

Potential Impact

Programs like the RTRI and SRF are designed to do more than just put a band-aid on current trade problems. These initiatives aim to transform how Canadian industries operate in a changing global environment.

This new funding is one of the larger recent pushes to protect, adapt, and grow Canadian industries, offering a real opportunity to businesses facing trade pressures or wanting to explore how to scale, diversify, or modernize their operations.

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Ryan Training

Check out our upcoming webinars and client training!

Client Training

NOV	11/20/2025	Cross-Border Transactions - Part 1
	11/27/2025	Cross-Border Transactions - Part 2
DEC	12/11/2025	The Sales Tax Implcations of Taxable Benefits - Part 1
	12/18/2025	The Sales Tax Implcations of Taxable Benefits - Part 2

Ryan Webinars

NOV	11/27/2025	Unlocking Opportunities: Selling to the Canadian Government with Ryan and PSPC – Eastern Canada Focus

Course start times vary. All course dates and times subject to change. Additional sessions may be added to accommodate client demand. For the most up-to-date course descriptions and dates, please visit the Ryan website.

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