

# Annual Capital and Repair Expenditures Survey: Actual for 2025

**CONFIDENTIAL once completed.**

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This information is collected under the authority of the *Statistics Act*, Revised Statutes of Canada, 1985, Chapter S-19.  
**COMPLETION OF THIS QUESTIONNAIRE IS A LEGAL REQUIREMENT UNDER THIS ACT.**

## Introduction

### Survey purpose

This survey collects data on capital and repair expenditures in Canada. The information is used by Federal and Provincial government departments and agencies, trade associations, universities and international organizations for policy development and as a measure of regional economic activity. Capital expenditures by business and by governments in Canada are one of the most important indicators of Canada's economic situation and are a key element of our National Accounts System.

Your information may also be used by Statistics Canada for other statistical and research purposes.

### Security of emails and faxes

Statistics Canada advises you that there could be a risk of disclosure during facsimile or email. However upon receipt, Statistics Canada will provide the guaranteed level of protection afforded all information collected under the authority of the *Statistics Act*.

**Note:** Our online questionnaires are secure, there is no risk of data interception when responding to Statistics Canada online surveys.

### Confidentiality

The *Statistics Act* protects the confidentiality of information collected by Statistics Canada.

### Data sharing agreements

To reduce respondent burden, Statistics Canada has entered into data sharing agreements with provincial and territorial statistical agencies and other government organizations, which have agreed to keep the data confidential and use them only for statistical purposes.

Information on confidentiality, data sharing agreements and record linkages can be found on the last page of this questionnaire.

**Please return the questionnaire within 21 days.  
Please mail the completed questionnaire in the enclosed envelope  
or fax it to Statistics Canada at 1-888-883-7999.**

If you are unable to complete within 21 days **OR** if you need help,  
call us at 1-833-977-8287 (1-833-97STATS) or TTY 1-800-363-7629.

Statistics Canada  
Operations and Integration Division  
150 Tunney's Pasture Driveway  
Ottawa, Ontario K1A 0T6

**Visit our website, [www.statcan.gc.ca](http://www.statcan.gc.ca)**

## Reporting instructions

- Please print in ink.
- Report dollar amounts **in thousands of Canadian dollars**.
- **Include** import duties and non-refundable purchase taxes.
- When precise figures are not available, please provide your best estimates.
- Enter '0' if there is no value to report.
- Consult the reporting guide at [www.statcan.gc.ca/CAPEX](http://www.statcan.gc.ca/CAPEX) for further information.

## Business or organization and contact information

1. **Verify or provide** the business or organization's **legal and operating name** and correct where needed.

**Note:** Legal name modifications should only be done to correct a spelling error or typo.

Legal name

Operating name (if applicable)

2. **Verify or provide the contact information** of the designated business or organization **contact person** for this questionnaire and correct where needed.

**Note:** The designated contact person is the person who should receive this questionnaire. The designated contact person may not always be the one who actually completes the questionnaire.

First name

Last name

Title

Preferred language of communication

English  French

Mailing address (number and street)

City

Province, territory or state

Postal code or ZIP code

Example: A9A 9A9 or 12345-1234

Country

Email address

Example: user@example.gov.ca

Telephone number (including area code)

Example: 123-123-1234

Extension number  
(if applicable)

Fax number (including area code)

Example: 123-123-1234

3. **Verify or provide the current operational status** of the business or organization identified by the legal and operating name above.

B00323

1  **Operational** ➤ **Go to question 4**

2  **Not currently operational**  
e.g., temporarily or permanently closed, change of ownership

➤ Why is this business or organization not currently operational?

B00309

2  **Seasonal operations** ➤ **Go to question 3a**

3  **Ceased operations** ➤ **Go to question 3b**

4  **Sold operations** ➤ **Go to question 3c**

5  **Amalgamated with other businesses or organizations** ➤ **Go to question 3d**

6  **Temporarily inactive but will re-open** ➤ **Go to question 3e**

7  **No longer operating due to other reasons** ➤ **Go to question 3f**

### 3a. Seasonal operations

When did this business or organization close for the season?

Date B00217  
YYYY MM DD

When does this business or organization expect to resume operations?

Date B00218  
YYYY MM DD ➤ **Go to question 4**

### 3b. Ceased operations

When did this business or organization cease operations?

Date B00211  
YYYY MM DD

Why did this business or organization cease operations?

B00311

1  **Bankruptcy**

2  **Liquidation**

3  **Dissolution**

4  **Other**  
Specify the other reasons why the operations ceased

B00312

➤ **Go to question 4**

3c. Sold operations

When was this business or organization sold?

B00212

YYYY				MM		DD			

Date

What is the legal name of the buyer?

B00406

➤ Go to question 4

3d. Amalgamated with other businesses or organizations

When did this business or organization amalgamate?

B00213

YYYY				MM		DD			

Date

What is the legal name of the resulting or continuing business or organization?

B00407

What are the legal names of the other amalgamated businesses or organizations?

B00408

➤ Go to question 4

3e. Temporarily inactive but will re-open

When did this business or organization become temporarily inactive?

B00214

YYYY				MM		DD			

Date

When does this business or organization expect to resume operations?

B00215

YYYY				MM		DD			

Date

Why is this business or organization temporarily inactive?

B00313

➤ Go to question 4

3f. No longer operating due to other reasons

When did this business or organization cease operations?

B00216

YYYY				MM		DD			

Date

Why did this business or organization cease operations?

B00314

4. **Verify or provide the current main activity** of the business or organization identified by the legal and operating name.

**Note:** The described activity was assigned using the North American Industry Classification System (NAICS).

B05002

1  This is the current main activity **➤ Go to next section**

2  This **is not** the current main activity

Provide a **brief but precise description** of this business or organization's **main activity**

e.g., breakfast cereal manufacturing, shoe store, software development



B05003

5. Was this business or organization's main activity ever classified as:

B05111

1  Yes

2  No **➤ Go to next section**

6. When did the main activity change?

Date B00219

YYYY	MM	DD
<input type="text"/>	<input type="text"/>	<input type="text"/>

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## Reporting period information

1. What are the start and end dates of this organization's fiscal year for this survey?

**Note:** For this survey, the end date should fall between April 1, 2025 and March 31, 2026.

Fiscal Year Start date	B00205	YYYY	MM	DD	Fiscal Year End date	B00206	YYYY	MM	DD
		<input type="text"/>	<input type="text"/>	<input type="text"/>			<input type="text"/>	<input type="text"/>	<input type="text"/>

2. If the reporting period **does not cover a full year**, please check the reason(s) below (mark all that apply):

B00301\_r1

Seasonal operations

B00301\_r2

New business

B00301\_r3

Change of ownership

B00301\_r4

Temporarily inactive

B00301\_r5

Change of fiscal year

B00301\_r6

Ceased operations

B00301\_r7

Other reason — please specify:

B00301\_r8

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## Capital and repair expenditures

1. Please provide information on this organization's gross capital expenditures for the 2025 fiscal year.

ACTUAL 2025				
Columns (1)	New Assets and All Financial Leases (include used fixed assets if imported) (2)	Purchase of Used Canadian Assets (3)	Renovation Retrofit Refurbishing Overhauling Restoration (4)	Total Capital Expenditures (sum of columns 2, 3 and 4) (5)
CAN\$ '000				
a) Land	,000	N/A	N/A	N/A
b) Residential construction	,000	,000	,000	N/A
c) Total non-residential construction	<b>BOX A1</b> ,000	,000	<b>BOX A2</b> ,000	,000
d) Total machinery and equipment (excluding software)	<b>BOX B1</b> ,000	,000	<b>BOX B2</b> ,000	,000

**Note:**  
Further detail will be required on page 10.

2. Please provide a breakdown by asset code for the following: (Please refer to the reporting guide for codes)

NON-RESIDENTIAL CONSTRUCTION (INCLUDE ACQUISITIONS TO WORK IN PROGRESS)					
Asset code Columns (1)	New Assets including financial leases (include used fixed assets if imported) (2)	Purchase of Used Canadian Assets (3)	Renovation, Retrofit, Refurbishing, Overhauling, Restoration (4)	Total Capital Expenditures (sum of columns 2, 3 and 4) (5)	Expected Useful Life of Assets in Column 1 (6)
CAN\$ '000					Years
a)	,000	,000	,000	,000	
b)	,000	,000	,000	,000	
c)	,000	,000	,000	,000	
d)	,000	,000	,000	,000	
e)	,000	,000	,000	,000	
f)	,000	,000	,000	,000	
g)	,000	,000	,000	,000	
h)	,000	,000	,000	,000	
i)	,000	,000	,000	,000	
j)	,000	,000	,000	,000	
k)	,000	,000	,000	,000	
l)	,000	,000	,000	,000	

3. Please provide a breakdown by Asset code for the following: *(Please refer to the reporting guide for codes)*

MACHINERY AND EQUIPMENT (INCLUDE ACQUISITIONS TO WORK IN PROGRESS)					
Asset code	New Assets including financial leases <i>(include used fixed assets if imported)</i>	Purchase of Used Canadian Assets	Renovation, Retrofit, Refurbishing, Overhauling, Restoration	Total Capital Expenditures <i>(sum of columns 2, 3 and 4)</i>	Expected Useful Life of Assets in Column 1
Columns (1)	(2)	(3)	(4)	(5)	(6)
	CAN\$ '000				Years
a)	,000	,000	,000	,000	
b)	,000	,000	,000	,000	
c)	,000	,000	,000	,000	
d)	,000	,000	,000	,000	
e)	,000	,000	,000	,000	
f)	,000	,000	,000	,000	
g)	,000	,000	,000	,000	
h)	,000	,000	,000	,000	
i)	,000	,000	,000	,000	
j)	,000	,000	,000	,000	
k)	,000	,000	,000	,000	
l)	,000	,000	,000	,000	
m)	,000	,000	,000	,000	
n)	,000	,000	,000	,000	
o)	,000	,000	,000	,000	
p)	,000	,000	,000	,000	
q)	,000	,000	,000	,000	

4. What were the organization's gross capital expenditures for the following categories?

	CAN\$'000
a) Non-capitalized repair and maintenance expenditures	,000
b) Of the amount reported for non-capitalized repair and maintenance expenditures, enter an amount representing machinery and equipment (include vehicles and office equipment)	,000
c) Total dollar value of your capital work in progress (buildings, other construction, machinery and equipment, software) at year end?	,000

5. For the 2025 fiscal year, what were this organization's expenditures for software?

	New Assets (Include used fixed assets if imported)	Purchase of Used Canadian Assets	Renovation, Retrofit, Refurbishing, Overhauling, Restoration	Total Capital Expenditures	Expected useful life (years)
	(1)	(2)	(3)	(4)	(5)
<b>Software</b>	<b>CAN\$'000</b>				
a) Pre-packaged software	,000	,000	,000	,000	
b) Custom-designed software	,000	,000	,000	,000	

6. For the 2025 fiscal year, what were this organization's expenditures for oil and gas and mineral exploration?

	Total Capital Expenditures
	(1)
	CAN\$'000
<b>Oil and Gas and Mineral Exploration</b>	
a) Exploration drilling for oil and gas	,000
b) Other oil and gas exploration	,000
c) Mineral exploration	,000
d) Grand Total (sum of a, b, c)	,000

7. Please provide the source of funding breakdown for gross capital expenditures (excluding land).

	CAN\$ '000
a) Municipal or regional government grants, subsidies, and contributions <b>Exclude</b> Internal funds	,000
b) Provincial and territorial government grants, subsidies, and contributions <b>Exclude</b> Internal funds	,000
c) Federal government grants, subsidies, and contributions <b>Exclude</b> Internal funds	,000
d) Other external financing sources. <b>e.g.</b> , idonations, private partners, fundraising.	,000
e) Internal finding. <b>Include</b> idevelopment charges, property taxes and related taxes, tax-supported debt financing, user fees and statutory appropriations.	,000

**Cost component of expenditures (own account work)**

**8. For the 2025 fiscal year, please provide details on the cost of own account (internal costs) imputed to fixed assets.**

	Salaries and Wages (1)	Materials and Supplies (2)	Other charges (3)	Total - Value of Own account work (4)
CANS\$ '000				
a) Non-residential construction capital expenditures (such as site preparation by own employees, internal pre-construction planning costs)	,000	,000	,000	,000
b) Non-capitalized repair and maintenance construction	,000	,000	,000	,000
c) Machinery and equipment capital expenditures (e.g., ship built for own-use, upgrades to vehicles by own employees, capitalized tooling by own employees, etc.)	,000	,000	,000	,000
d) Non-capitalized machinery and equipment repair and maintenance expenses	,000	,000	,000	,000
e) Software development capital expenditures (internal development for internal use)	,000	,000	,000	,000

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## Gross Capital Expenditures - Environmental protection and resources management activities

9. For the **2025** fiscal year, what were this organization's gross capital expenditures for **each environmental protection and resources management activity**?

When precise figures are not available, provide your best estimate.

### ENVIRONMENTAL PROTECTION ACTIVITY

	CAN\$ '000
<p><b>a) Solid waste management</b> Capital expenditures related to non-hazardous and hazardous solid waste collection, transport, treatment, storage, disposal, recycling, and composting, and activities related to measurement, control, and laboratories. <b>Exclude</b> capital expenditures on sewage or wastewater management, and treatment of high-level radioactive waste.</p>	,000
<p><b>b) Wastewater management</b> Capital expenditures related to prevention of wastewater through in-process modifications, wastewater treatment (<b>including</b> pollution abatement and control (end-of-pipe) processes), management of substances released to surface waters, municipal sewer systems, soil, or underground. <b>Include</b> capital expenditures related to treatment of cooling water for disposal, installation of sewage infrastructure, expenditures related to the use, collection, treatment and disposal of sewage (including septic tanks), and activities related to measurement, control, and laboratories. <b>Exclude</b> expenditures on the protection of groundwater from pollutant infiltration and the cleaning up of soil and water bodies after pollution.</p>	,000
<p><b>c) Air pollution management</b> Capital expenditures related to air pollution prevention (<b>i.e.</b>, the elimination of pollution at the source) and air pollution abatement and control (<b>i.e.</b>, end-of-pipe processes), <b>including</b> monitoring. <b>e.g.</b>, scrubbers, air and off-gas treatments, low emitting burners, leak detection technologies <b>Exclude</b> heat or energy savings and management, the purchase or lease of fuel efficient vehicles and equipment, the production of renewable or clean energy, the purchase of biofuels, biochemicals or biomaterials, and the purchase of carbon offset credits and carbon taxes.</p>	,000
<p><b>d) Protection and remediation of soil, groundwater and surface water</b> Capital expenditures for the prevention of pollution infiltration, cleaning up of soil and water bodies, protection of soil from erosion, salinization and physical degradation, monitoring, and site reclamation and decommissioning. <b>Include</b> decommissioning expenditures incurred in the 2025 fiscal year even if the site closed before this period. <b>Exclude</b> capital expenditures on wastewater management.</p>	,000
<p><b>e) Protection of biodiversity and habitat</b> Capital expenditures related to protecting wildlife and habitat from the effects of economic activity and to restoring wildlife or habitat that has been adversely affected by such activity, <b>including</b> monitoring.</p>	,000
<p><b>f) Noise and vibration abatement</b> Capital expenditures related to the control, reduction and abatement of industrial and transport noise and vibration related to the activities of this organization. <b>Exclude</b> the abatement of noise and vibration for the purpose of workplace protection.</p>	,000
<p><b>g) Protection against radiation</b> Capital expenditures for the reduction or elimination of the negative consequences of high-level radiation, <b>including</b> the handling, transportation and treatment of high-level radioactive waste – that is, waste that requires shielding during normal handling and transportation because of its high radionuclide content. <b>Exclude</b> the management of low-level radioactive waste, and the protection against radiation for the purpose of workplace protection.</p>	,000
<p><b>h) Other environmental protection activities</b> Capital expenditures related to other initiatives not listed above. Report imputed interest on funds held in trust against future environmental liabilities. <b>Exclude</b> capital expenditures related to research and development, to heat or energy savings and management, the purchase or lease of fuel efficient vehicles and transportation goods, the production of renewable or clean energy, and the purchase of biofuels, biochemicals or biomaterials.</p>	,000

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**RESOURCES MANAGEMENT ACTIVITY**

	CAN\$ '000
<b>i) Heat and energy savings and management</b> Capital expenditures related to minimizing the intake of energy through in-process modifications as well as the minimisation of heat and energy losses. This <b>includes</b> in-process modifications, insulation activities, energy recovery, monitoring related to energy saving, and lighting upgrades.	,000
<b>j) Use of fuel efficient vehicles and transportation goods or technologies</b> Capital expenditures related to the purchase or the lease of electric and hybrid vehicles, vehicles using alternative fuels, alternative fuel retrofits on existing vehicles, and low-rolling resistance tires.	,000
<b>k) Production of nuclear energy, whether for sale or own use</b> Capital expenditures related to the production of nuclear power.	,000
<b>l) Production of energy from renewable sources, whether for sale or own use</b> Capital expenditures related to the production of electricity or heat from renewable sources. <b>e.g.</b> , wind, geothermal, hydro, solar, and waste to energy	,000

**Drivers and obstacles - Environmental protection and resources management activities**

10. Which of the following were **drivers** to the adoption of new or significantly improved clean technologies, systems or equipment for this organization during the **2025** fiscal year?

Mark all that apply.

- Sufficient return on investment  
**i.e.**, sufficient business case  
B05353\_r1
- Regulations  
B05353\_r2
- Government incentives  
B05353\_r3
- Carbon pricing  
B05353\_r4
- Voluntary agreement  
B05353\_r5
- Public image  
B05353\_r6
- Corporate policy  
B05353\_r7
- Part of regular capital turnover  
B05353\_r8
- Other drivers  
B05353\_r9

Specify other drivers:

B05353\_r10

**OR**

- There were **no drivers** during the 2025 fiscal year  
B05353\_r11

11. Which of the following were **obstacles** to the adoption of new or significantly improved clean technologies, systems or equipment for this organization during the **2025** fiscal year?

Mark all that apply.

Lack of regulations

B05353\_r12

Changing regulations

B05353\_r13

Insufficient return on investment  
**i.e.**, no business case

B05353\_r14

Competing capital investments

B05353\_r29

Difficulty obtaining financing  
**e.g.**, internal, private or government

B05353\_r15

Lack of information or knowledge related to systems or equipment (new or significantly improved)

B05353\_r16

Lack of available systems or equipment (new or significantly improved)

B05353\_r17

Lack of technical skills required to support this type of investment

B05353\_r18

Lack of technical support or services  
**e.g.**, from consultants or vendors

B05353\_r19

Regulatory or policy barriers

B05353\_r20

Organizational structure too inflexible

B05353\_r21

Decisions made by parent, affiliate or subsidiary businesses

B05353\_r22

Difficulty in integrating new technologies with existing infrastructure, systems, standards and processes

B05353\_r23

Other obstacles

B05353\_r24

Specify other obstacles:

B05353\_25

**OR**

There were **no obstacles** during the 2025 fiscal year

B05353\_r26

**Disposals and sales of fixed assets**

**12. Please provide details of this organization's disposals and sales of fixed assets for the 2025 fiscal year.**

	Selling Price	Gross Book Value	Age
	CAN\$ '000		Years
a) Land	,000	,000	
b) Residential construction	,000	,000	

**NON-RESIDENTIAL CONSTRUCTION/MACHINERY AND EQUIPMENT**

Please provide a breakdown by Asset code for the following: *(Please refer to the reporting guide for codes)*

Asset Code	Selling Price	Gross Book Value	Age (Years)
c)	,000	,000	
d)	,000	,000	
e)	,000	,000	
f)	,000	,000	
g)	,000	,000	
h)	,000	,000	
i)	,000	,000	
j)	,000	,000	

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## Changes or events

13. Indicate any changes or events that affected the reported values for this business or organization, compared with the last reporting period.

Mark all that apply.

- Strike or lock-out  
B00302\_t11
- Exchange rate impact  
B00302\_t12
- Price changes in goods or services sold  
B00302\_t13
- Contracting out  
B00302\_t14
- Organizational change  
B00302\_t15
- Price changes in labour or raw materials  
B00302\_t16
- Natural disaster  
B00302\_t17
- Recession  
B00302\_t18
- Change in product line  
B00302\_t19
- Sold business or business units  
B00302\_t10
- Expansion  
B00302\_t11
- New or lost contract  
B00302\_t12
- Plant closures  
B00302\_t13
- Acquisition of business or business units  
B00302\_t14
- Other changes or events — specify:  
B00302\_t15

B00302\_t16

**OR**

- No changes or events  
B00302\_t17

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## General information

### Confidentiality

#### Your answers are confidential.

By law, Statistics Canada is prohibited from releasing any information it collects that could identify any person, business, or organization, unless consent has been given by the respondent, or as permitted by the *Statistics Act*. Statistics Canada will use the information from this survey for statistical purposes only.

### Data sharing agreements

To reduce respondent burden, Statistics Canada has entered into data sharing agreements with provincial and territorial statistical agencies and other government organizations, which have agreed to keep the data confidential and use them only for statistical purposes. Statistics Canada will only share data from this survey with those organizations that have demonstrated a requirement to use the data.

**Section 11** of the *Statistics Act* provides for the sharing of information with provincial and territorial statistical agencies that meet certain conditions. These agencies must have the legislative authority to collect the same information, on a mandatory basis, and the legislation must provide substantially the same provisions for confidentiality and penalties for disclosure of confidential information as the *Statistics Act*. Because these agencies have the legal authority to compel businesses to provide the same information, consent is not requested and businesses may not object to the sharing of the data.

For this survey, there are **Section 11** agreements with the provincial and territorial statistical agencies of Newfoundland and Labrador, Nova Scotia, New Brunswick, Quebec, Ontario, Manitoba, Saskatchewan, Alberta, British Columbia, and the Yukon. The shared data will be limited to information pertaining to business establishments located within the jurisdiction of the respective province or territory.

### Approved disclosure

**Section 17** of the federal *Statistics Act* allows for the disclosure of certain information relating to an individual, business or organization. Statistics Canada will only disclose information where there is a demonstrated statistical need and for the public good, and when it will not harm individuals, organizations or businesses if data

were disclosed. For the Capital and Repair Expenditures Survey, The Chief Statistician has authorized the release of data relating to carriers, public utilities and non-commercial institutions including, but not limited to, hospitals, libraries, educational institutions, federal government entities and individual provincial, territorial and municipal governments. These include capital and repair expenditure expenditures at the aggregate level.

**Section 12** of the *Statistics Act* provides for the sharing of information with federal, provincial or territorial government organizations.

Under **Section 12**, you may refuse to share your information with any of these organizations by writing a letter of objection to the Chief Statistician, specifying the organizations with which you do not want Statistics Canada to share your data and mailing it to the following address:

Chief Statistician of Canada  
Statistics Canada  
Attention of Director, Enterprise Statistics Division  
150 Tunney's Pasture Driveway  
Ottawa, Ontario  
K1A 0T6

You may also contact us by email at [infostats@statcan.gc.ca](mailto:infostats@statcan.gc.ca) or by fax at 1-514-496-4879.

For this survey, there are **Section 12** agreements with the statistical agencies of Prince Edward Island, the Northwest Territories and Nunavut as well as Environment and Climate Change Canada, Infrastructure Canada, the Canada Energy Regulator, Natural Resources Canada, Sustainable Development Technology Canada, Finance Canada and the British Columbia Ministry of Agriculture and Food.

For agreements with provincial and territorial government organizations, the shared data will be limited to information pertaining to business establishments located within the jurisdiction of the respective province or territory.

### Record linkages

To enhance the data from this survey and to reduce the reporting burden, Statistics Canada may combine the acquired data with information from other surveys or from administrative sources.

**Thank you for completing this questionnaire.**

**Please retain a copy for your records.**

**Visit our website, [www.statcan.gc.ca](http://www.statcan.gc.ca)**