2026–2027 Limits for Exempted Property

under the Exemptions Regulation (OIC 2025/171)

Information about the current limits

- Limits for exempted property will be published each year and become effective on November 1, 2026.
- Limits for exempted properties are in effect until October 31, 2027.
- Section 6 of the *Exemptions Regulation* requires the annual adjustment of all prescribed limits based on the annual percentage increase in the All-Items Consumer Price Index for Whitehorse published by Statistics Canada.
- As per section 6(3) of the *Exemptions Regulation*, the values published in the Regulation "are deemed to be replaced" by the adjusted values presented here.
- The prescribed limits are detailed in section 4 of the *Exemptions Regulation*.

The current limits are as follows:

- $15,615 for the combined value of tools, instruments, books, vehicles and other personal property ordinarily used by the debtor in the debtor's business, calling, profession, trade or occupation;
- $15,615 for the combined value of tools, vehicles, watercraft and other personal property ordinarily used by the debtor to hunt, trap or fish for food;
- $36,435 for the debtor's interest in their principal residence; and
- $10,410 for a motor vehicle or other vehicle used for personal transportation.