

Canada: Extended Federal Tax Filing, Payment and Remittance Deadlines Amid COVID-19

As part of Canada's COVID-19 [Economic Response Plan](#) announced on March 18, 2020, and through subsequent press releases, the Department of Finance and the Canada Revenue Agency have extended a number of federal tax filing, payment and remittance deadlines. The following extensions have been made thus far:

Individuals

- The filing deadline for individual income tax returns has been extended to June 1, 2020.
- The payment deadline for income tax balances due by individuals for the 2019 tax year has been extended to September 1, 2020. This extension includes the June 15, 2020 instalment payment deadline for those who pay by instalments.

Self-Employed Persons and Their Spouse or Common Law Partner

- The filing deadline for income tax returns of self-employed taxpayers and their spouse or common law partner has not been extended, and remains due on June 15, 2020.
- The payment deadline for income tax amounts owing for the 2019 tax year has been extended to September 1, 2020. This extension includes the June 15, 2020 instalment payment deadline for those who pay by instalments.

Corporations

- For corporations that would otherwise have a T2 corporate income tax return filing due date after March 18, 2020, and before June 1, 2020, the filing deadline has been extended to June 1, 2020.
- For balances and instalments owed under Part I of the *Income Tax Act* (Canada) that become due on or after March 18, 2020, and before September 1, 2020, the payment deadline has been extended to September 1, 2020.
- There is no deferral or relief relating to other "special taxes" imposed under the *Income Tax Act* (Canada), such as Part IV, IV.1 or VI.1 taxes. Returns for those taxes should be filed and any tax owing should be paid within the regular prescribed statutory time limits.

Trusts

- For trusts with a tax year end date of December 31, 2019, the filing deadline for the T3 trust income tax and information return has been extended to May 1, 2020.
- For trusts that would otherwise have a filing due date in April or May 2020, the filing deadline for the T3 trust income tax and information return has been extended to June 1, 2020.
- For income tax balances and instalments that become due on or after March 18 and before

September 1, 2020, the payment deadline has been extended to September 1, 2020.

Partnerships

The filing deadline for the 2019 T5013 Partnership Information Return has been extended to May 1, 2020.

Charities

For charities that would otherwise have a T3010 filing due date between March 18, 2020, and December 31, 2020, the filing deadline has been extended to December 31, 2020.

Part XIII Non-Resident Withholding Tax

- The filing deadline for the 2019 NR4 Information Return for amounts paid or credited to non-residents of Canada has been extended to May 1, 2020.
- The remittance deadline for Part XIII withholding tax on amounts paid or credited to non-residents of Canada has not been extended and remains the 15th day of the month following the month in which the amount is paid or credited.

Information Returns, Elections and Designations

The filing deadline for administrative tax actions including information returns, elections, designations and information requests that are otherwise due after March 18, 2020, and before June 1, 2020, has been extended to June 1, 2020.

Payroll Remittances

The payroll remittance deadlines for employers remain unchanged. However, the CRA has offered a [Temporary Wage Subsidiary](#) which, in general terms, allows certain eligible employers to reduce the amount of payroll deductions required to be remitted to the CRA.

Income Tax Penalties and Interest

- With respect to federal income tax, the CRA has indicated that penalties and interest on payments with an extended deadline of September 1, 2020, will not be charged if the deferred payment requirements are met by September 1, 2020. This relief extends to all taxpayers, including corporations, and applies to income tax balances that become due during that period, as well as income tax instalments that are otherwise required to be made during that period.
- No payment relief is available for income tax amounts that became owing prior to March 18, 2020—such outstanding tax balances continue to accrue interest in the normal course.
- Taxpayers who are unable to file a return or make a payment by the filing and payment deadlines

(regular or extended) because of COVID-19 can request the cancellation of the penalty and/or interest charged to their account through the [Taxpayer Relief program](#). These situations will be dealt with on a case-by-case basis.

GST/HST Remittances

- For payments or remittances that become due on or after March 27, 2020 and before June 2020, the remittance deadline has been extended to June 30, 2020. This applies to monthly, quarterly and annual filers.
- The CRA has clarified that the remittance extension applies to: (1) annual filers who are required to make instalment payments due on or after March 27, 2020 and before June 2020, and (2) individuals with a calendar year reporting period who are not required to file GST/HST returns until June 15th but are otherwise required to remit their net tax owing for the 2019 reporting period by April 30, 2020.
- With respect to GST/HST, the CRA has indicated that no interest will apply if payments or remittances are made by June 30, 2020.
- The deadline for businesses to file their GST/HST returns remains unchanged, however, the CRA will not impose a penalty where a return is filed late provided that it is filed by June 30, 2020. Returns filed electronically will be processed normally unless they require client contact or additional review. In that case, the returns will not be processed until normal operations at the CRA resume. Returns filed in paper copy will not be processed until normal operations at the CRA resume.
- The CRA has released an [FAQ page](#) with additional clarification.

Excise Tax and Duties

Excise taxes and duties are still required to be remitted by their prescribed due dates.