

The Canadian Revenue Agency extends nearly all tax filing deadlines due to COVID-19

By Heather DiGregorio

March 30, 2020

The federal government has extended the vast majority of filing deadlines for businesses, partnerships, trusts and individuals as part of its COVID-19 relief efforts. Importantly, many of the filings that are normally due on March 31 have been extended. This bulletin will highlight some of the deadlines that may be relevant to you and your business.

Filing deadlines between March and June

The following returns which are commonly due anytime between March and June of 2020 have been extended:

Return	Original Deadline	New Deadline
T2 Corporate Returns	Anytime between March 19, 2020 and May 31, 2020	June 1, 2020
T3 Trust Returns	March 31, 2020	May 1, 2020
T5013 Partnership Returns	March 31, 2020	May 1, 2020
T1134 Returns	March 31, 2020	June 1, 2020
GST Returns	End of each month	It is unclear if the filing deadline has been extended, but remittance obligations are extended to June 30, 2020
NR4 Returns	March 31, 2020	May 1, 2020
Information returns that are otherwise due	Anytime between March 19, 2020 and May 31, 2020	June 1, 2020
Notices of Objection	Anytime between March 19, 2020 and May 31, 2020	June 30, 2020
Individual T1 returns (including T1135)	April 30, 2020	June 1, 2020
Self-employed individual T1 returns	June 15, 2020	Unchanged

Payment deadlines extended

In addition to extended filing deadlines, the federal government has also extended remittance and payment deadlines as follows:

Return	Original Deadline	New Deadline
Corporate tax due	Anytime between March 19, 2020 and August 31, 2020	September 1, 2020
Corporate installments due	Anytime between March 19, 2020 and August 31, 2020	September 1, 2020
Trust tax and installments due	Anytime between March 19, 2020 and August 31, 2020	September 1, 2020
Payroll Remittances	Dependent on type of remitter	Unchanged
GST/HST remittances due	Anytime between March 19, 2020 and June 30, 2020	June 30, 2020
Non-resident withholdings	15 th of the month following an amount paid or credited to a non-resident	Unchanged
Part IV and Part VI.1 tax	Dependent on taxpayer	No changes announced yet
Individual taxes due for 2019 year	April 30, 2020	September 1, 2020
Individual instalment payments	June 15, 2020	September 1, 2020

Footnotes

1. Tax payment deferral includes provincial income tax. On the income tax payment deferral deadline, it is our understanding that the payment extensions announced will apply to provincial income tax in those provinces where the federal government collects tax. Alberta and Quebec have announced their own extensions.
2. Penalties and interest will not be charged if deferred payments are made by the new deadlines.
3. For payments not described above, penalty and interest relief will be considered on a case by case basis if the balance is not paid on time.
4. The Canada Revenue Agency is regularly updating this information, and you should check the following website for the most up-to-date information: <https://www.canada.ca/en/revenue-agency/campaigns/covid-19-update/covid-19-filing-payment-dates.html>.

This bulletin is intended as general information only and is not to be taken as legal advice. If you have any questions please contact any member of our [Tax and Benefits Group](#).