

Tax Deadlines & Payments – Summary of Extensions

As of July 27, 2020

	Filing Deadline	Payment Deadline
Individuals - 2019 tax year	June 1, 2020* * CRA has indicated that no late filing penalties will be assessed if the taxes owing are paid and the return is filed on or before September 30, 2020.	September 30, 2020 (including June 15 & September 15, 2020 instalment payments)
Individuals (self-employed or spouse of self-employed) - 2019 tax year	Unchanged - June 15, 2020* * CRA has indicated that no late filing penalties will be assessed if the taxes owing are paid and the return is filed on or before September 30, 2020.	September 30, 2020 (including June 15 & September 15, 2020 instalment payments)
Corporations - filing for current tax year	June 1, 2020 for corporations whose returns would have been due after March 18 and before May 31, 2020. September 1, 2020 for corporations that would otherwise have a filing due date on May 31, June, July or August 2020.	September 30, 2020 (balances and instalments for most income tax amounts (Part 1 under the ITA) due on or after March, 18 and on or before September 30, 2020)
GST/HST	Pre-COVID-19 rules apply.	Pre-COVID-19 rules apply.
Charities	December 31, 2020 for charities with T3010 due between March 18 and December 31.	N/A
PART XIII non-resident tax - 2019 NR4 information return	May 1, 2020	Unchanged - 15th of each month following an amount paid or credited by residents of Canada to non-resident persons
2019 T5013 Partnership Information Return	May 1, 2020	N/A
2019 NR4 Information Returns, Statement of Amounts Paid or Credited to Non-Residents of Canada information return	May 1, 2020	N/A
Other information returns , elections, designations and information requests (for example, T1134, T1135, T2054 and T2057)	June 1, 2020 for those that would otherwise be due after March 18, 2020, and before June 2020, unless CRA specifically noted as having a different deadline. September 30, 2020 for those that would otherwise be due in June, July or August, unless CRA specifically noted as having a different deadline.	N/A
Payroll remittances	Unchanged	
Scientific Research and Experimental Development (SR&ED)	Unchanged	
Apprenticeship Job Creation Tax Credit and other Investment Tax Credits	Unchanged	

Provincial Filings

	Filing Deadline	Payment Deadline
Ontario Income Tax	the provinces' income tax filings are incorporated in the tax returns filed with, and administered by, the Canada Revenue Agency.	
Ontario Taxes including <ul style="list-style-type: none"> • Employer Health Tax • Tobacco Tax • Fuel Tax • Gas Tax • Beer, Wine & Spirits Tax • Mining Tax • Insurance Premium Tax • International Fuel Tax Agreement • Retail Sales Tax on Insurance Contracts and Benefit Plans • Race Tracks Tax 	Tax filing and remittance deadlines will remain the same.	Beginning April 1, 2020, penalties and interest will not apply to Ontario businesses that miss any filing or remittance deadline under select provincial taxes. This will continue for a period of five months.
Workplace Safety and Insurance Board payments		Defer premium reporting and payments until August 31, 2020.

Other Administrative Deadlines

CRA Audits	For the vast majority of businesses, CRA will temporarily suspend audit interaction with taxpayers and representatives. Interaction with taxpayers will be limited to high risk and exceptional cases, or cases of high risk. GST/HST refund claims which require some contact before they can be paid out. Other audits are temporarily suspended.
Responses to CRA information requests	Extended to June 1, 2020 (related to administrative tax actions due after March 18 to June 1, 2020)
CRA objections and appeals	The deadline for objections that are due March 18, 2020 or later is deferred to June 30, 2020. Objections related to benefits and credits should not be delayed, as entitlement to these are a critical service which will continue to be delivered. Objections on other matters will be held in abeyance.
CRA Collections	Collection activities on new receivables will be suspended until further notice.
Requirements to pay (RTP) currently in place	Remittances are not required until further notice. RTPs received during the week of March 23, 2020 should not be actioned.