

COVID-19 DEADLINE EXTENSIONS

Interest and penalties will not accrue during the extension period

Filer	Filing Deadline	Payment Deadline
Individuals (Federal and Quebec)		
Individuals with a normal deadline of April 30	June 1	September 30
Individuals who carried on a business or whose spouse or common-law partner carried on a business	June 15 (No Change)	September 30
Trusts (Federal & Quebec)		
Trusts with a taxation year end of December 31, 2019	May 1	September 30
Trusts otherwise due in June, July or August	September 30	September 30
Corporations (Federal & Quebec)		
Returns otherwise due after March 18 and before June 1	June 1	September 30
Returns otherwise due in June, July or August	September 30	September 30
Corporations (Alberta)		
Alberta Returns otherwise due after March 18 and before June 1	June 1	August 31
Alberta Returns otherwise due in June, July or August	No extension announced	August 31
GST/HST/QST Returns		
GST/HST Remittances *		June 30
QST Returns and remittances **	June 30	June 30
Customs Duties		
Customs duties and GST on imports		June 30
Partnerships		
Federal T5013 and Quebec TP-600-V Partnership Information returns	May 1	N/A
Non-Residents		
NR4 Information Return	May 1	N/A
Payment date for NR tax withholding	N/A	15 th of following month (No Change)
Charities		
Federal form T3010, Registered Charity Information Return	December 31	N/A

* The extension to June 30 for GST/HST remittances applies to:

- For monthly filers, the time they have to remit amounts collected for the February, March and April 2020 reporting periods;
- For quarterly filers, the time they have to remit amounts collected for the January 1, 2020 through March 31, 2020 reporting period; and

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- For annual filers whose GST/HST return or instalment are due in March, April or May 2020, the time they have to remit amounts collected and owing for their previous fiscal year and instalments of GST/HST in respect of the filer's current fiscal year.
 - ** The extension to June 30 applies to both QST returns and payments in respect of their March, April, and May remittances