

## Additional Extensions of Payment Deadlines and Other Relief Measures

### Payment Deadline Extension

On July 27, 2020, both the Government of Canada and the Government of Quebec announced the extension of the payment due date for current 2019 individual tax returns and 2019 or 2020 corporation, or trust income tax returns, including instalment payments, from September 1, 2020, to September 30, 2020.

Penalties and interest will not be charged if payments are made by the extended deadline of September 30, 2020. This includes the late-filing penalty as long as the return is filed by September 30, 2020.

For self-employed individuals in Quebec, the extended deadline also applies to amounts payable to the Quebec Pension Plan, the Quebec Parental Insurance Plan, the Health Services Fund or the Quebec public prescription drug insurance plan, as well as the annual registration fee for the Quebec Registraire des entreprises for the 2019 taxation year.

For corporations, trusts or specified investment flow-through entities, the annual registration fee to the Quebec's enterprise register that would otherwise have been payable in the period beginning March 17, 2020, and ending September 29, 2020, may now be paid not later than September 30, 2020, without interest.

### Interest on Existing Tax Debt

The CRA is also waiving interest on existing tax debts related to individual, corporate, and trust income tax returns for the period beginning on April 1, 2020 and ending September 30, 2020. Interest related to for goods and services tax/harmonized sales tax (GST/HST) returns will be waived for the period beginning April 1, 2020 and ending June 30, 2020.

### Benefits and Credits will continue to be Paid Based on the 2018 Tax Return

Currently, if a 2019 individual tax return has not been assessed, the CRA is calculating benefits and/or credits for the July to September 2020 payments based on information from 2018 tax returns. However, if 2019 individual tax returns are not received and assessed by early September 2020, estimated benefits and/or credits will stop in October 2020 and individuals may have to repay the amounts that were issued as of July 2020.