

Income Tax Filing and Payments

Corporations and individuals are able to defer, the payment of any income tax amounts and income tax filing deadlines have been extended. This relief would apply to tax balances due, as well as instalments. No interest or penalties will accumulate on these amounts during this period.

Income Tax Filing and Payment Deadline Changes

Individuals

Filing date for 2019 tax year	June 1, 2020
Payment date for 2019 tax year	September 1, 2020
	Includes the June 15, 2020, instalment payment for those who have to pay by instalments.

Self-employed and their spouse or common-law partner

Filing date for 2019 tax year	June 15, 2020 *unchanged
Payment date for 2019 tax year	September 1, 2020
	Includes the June 15, 2020, instalment payment for those who have to pay by instalments.

Corporations

Filing date for 2019 tax year	June 1, 2020
	Applies to corporations that would otherwise have a filing due date after March 18 and before June 1, 2020.
Payment date for 2019 tax year	September 1, 2020
	Applies to balances and instalments under Part 1 of the Income Tax Act due on or after March 18 and before September 1, 2020.