

COVID-19 – Tax and Economic Relief Measures

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(Note – the Canada Emergency Wage Subsidy (CEWS) is Covered in a [Separate Second Newsletter](#))

May 8, 2020 (recent additions – i.e. since the previous posting – have been highlighted)

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Summary Table: Extended Tax Filing and Payment Deadlines and Special Administrative Measures during the COVID-19 Crisis

Below is a summary (PB: Ryan Keey) of tax relief related measures that have been announced to-date by the federal and provincial governments, followed by an extensive compendium of CRA and provincial publications and links that provide more details on the tax measures as well as other economic/business related measures ([editorial comments have been added]).

Federal

<p><u>Corporate tax return (T2)</u></p>	<p>Filing deadline is 6 months after year-end (unchanged) for a corporation with a taxation year ending on December 31, 2019. For an off-calendar year-end corporation, if a return was due after March 18, 2020 and before June 1, 2020 the deadline is extended until June 1, 2020 (i.e. the deadline is extended to June 1, 2020 for corporations that would otherwise have a filing due date after March 18 and before June 1, 2020). As a <i>temporary</i> administrative measure, the CRA will recognize <u>electronic signatures</u> as having met the signature requirements in respect of Forms T183 and T183CORP. Note that all drop boxes not located at the CRA's tax centres have been closed. Also, the CRA has made various requests regarding correspondence, filing and payment procedures due to the circumstances surrounding COVID-19; see <u>Tax Services Offices and Tax Centres</u>.</p>
<p><u>Corporate final tax payment due date for current taxation year</u></p>	<p>Deadline is extended to September 1, 2020 in respect of balances and instalments under Part 1 of the ITA due on or after March 18 and before September 1, 2020. The extension does not apply to taxes payable under other Parts of the ITA, such as Part IV, Part IV.1, Part VI.1, Part XIII. Furthermore, payroll deductions— except to the extent they relate to the reduction of remittances related to the temporary wage subsidy – must continue to be remitted on time (presumably, ITR 102 and 105 withholdings must be remitted by the normal due date even though such taxes are imposed under Part I of the ITA). It appears withholdings under ITA 116 must be remitted by the normal due date. In the Appendix below, see COVID-19 Update: Additional measures from the Canada Revenue Agency (see CRA Special Notice 2020-04-17: <i>COVID-19 Update: Additional measures from the Canada Revenue Agency for businesses</i>). See also CPA Canada/the CTF, "<u>list of other COVID-19-related tax issues</u>", May 4 and Bruce Ball, "<u>COVID-19 tax update: CEWS, employee expenses and benefits, deadline extensions</u>", May 7, 2020 ("Other top issues we have identified with the CRA and look forward to discussing further include: timing of Section 116 and T2062 Certificate of Compliance Requests; actions with statutory timelines or deadlines other than tax payments and tax return filings (e.g. mutual fund trust status issues and replacement property rules); accelerating loss carry back refunds to help taxpayers with cash flow issues; Part XIII compliance issues for fund managers").</p>
<p><u>All taxpayers: Other information returns, elections, designations and information requests</u></p>	<p>The filing-due date is extended to June 1, 2020. Unless otherwise noted, this extension applies to all information returns, elections, designations and information response requests that are otherwise due after March 18, 2020 and before June 2020. For example, this extension may apply to Form T1134, Form T2057, or a principal residence designation. Payment and remitting requirements are not covered by this extension. Furthermore, this relieving measure does not apply in respect of a prescribed form, receipt or document, or prescribed information, that is required to be filed with the CRA on or after the day specified, in respect of the form, receipt, document or information, in ITA 37(11) or 127(9) "investment tax credits" (m) (i.e. in respect of SR&ED credits – Form T661, T2 sch. 31). In the Appendix below, see CRA Special Notice 2020-04-17: COVID-19 Update: Additional measures from the Canada Revenue Agency for businesses).</p>
<p><u>Objections</u></p>	<p>The deadline for filing any objection request due March 18 or later is extended until June 30, 2020 (Finance Backgrounder 2020-03-27). Furthermore, <u>per the CRA</u>:</p>

	<p>“Objections related to Canadians' entitlement to benefits and credits have been identified as a critical service and will continue to be delivered during COVID-19. There should not be any delays with the processing of these objections. For objections related to other tax matters filed by individuals and businesses, the CRA is currently holding these accounts in abeyance. No collection action will be taken with respect to these accounts at this time. For objections that are due between March 18, 2020 and June 30, 2020, we are effectively extending the deadline to June 30, 2020. For appeals before the Tax Court of Canada (TCC), the TCC has ordered the extension of all timelines prescribed by the rules of that Court while it is closed for business until May 1, 2020. More information can be obtained directly from the TCC. Taxpayers who are unable to file a return or make a payment by the tax-filing and payment deadlines because of COVID-19 can request the cancellation of penalty and interest charged to their account. Penalties and interest will not be charged if the new deadlines that the government has announced to tax-filing and payments are met. General information: Service feedback, objections, appeals, disputes, and relief measures; Taxpayer relief provisions.”</p>
<u>Transfer Pricing</u>	<p>Requests for contemporaneous documentation that were made prior to April 1, 2020 having a deadline of March 18, 2020 or later will be considered cancelled and will be re-issued at a later date, providing the maximum amount of time of 3 months to submit the documentation. See also Kirkey et al., “Transfer pricing & APA considerations during an economic disruption”, Gowling WLG, April 7, 2020 (available on <i>Taxnet Pro</i>), KPMG, “COVID-19 — Implications and Considerations for Transfer Pricing”, <i>Implications and Considerations for Transfer Pricing</i>, April 9, 2020, and Deloitte, “Respond, recover, and thrive: Transfer pricing considerations in the time of COVID-19”, April 30, 2020 (available on <i>Taxnet Pro</i>).</p>
<u>Trusts</u> : Filing date for current tax year (including the associated T3 information return)	<p>Deadline extended to May 1, 2020 in respect of trusts with a taxation year-end date of December 31, 2019. Also, the deadline is extended to June 1, 2020 in respect of trusts that would otherwise have a filing due date in April or May.</p>
<u>Trusts</u> : Payment date for current tax year	<p>Deadline extended to September 1, 2020 in respect of income tax balances and instalments due on or after March 18 and before September 1, 2020. Penalties and interest relief will be considered on a case-by-case basis for income tax balances that are not covered by the COVID-19 relief provisions.</p>
<u>Partnerships</u> : Filing date for the 2019 T5013 Partnership Information Return	<p>The Filing deadline for the 2019 NR4, Statement of Amounts Paid or Credited to Non-Residents of Canada information return is extended to May 1, 2020. The payment due date remains the 15th of each month following an amount paid or credited by residents of Canada to non-resident persons (no extension granted).</p>
<u>FATCA and Common Reporting Standard Information Returns</u>	<p>Filing date for information returns under Part XVIII (FATCA) and Part XIX (Common Reporting Standard) of the ITA have been extended to September 1, 2020 (announced by the CRA on April 15). See also KPMG, “Fls — CRA Extends Deadlines for FATCA and CRS Returns”, <i>TaxNewsFlash-Canada</i>, No. 2020-40, April 17, 2020.</p>
<u>Taxpayer Requests</u>	<p>The CRA has also stated that during the crisis, it will continue “expediting urgent taxpayer's requests for audit approval for refunds and credits”: taxpayer requested reassessments, SR&ED, Waivers, Clearance certificates; Credits on account / refund</p>

	<p>returns". Recently, the CRA posted the following update regarding SR&ED claims: "We are closely monitoring the COVID-19 situation and we will continue to adapt as new information becomes available. The [SR&ED] Program is doing everything it can to ensure claimants receive the credits to which they are entitled, as soon as possible. For the time being, no new reviews/audits will be started and existing reviews/audits will be completed as soon as possible so that businesses have access to their credits faster. Most refundable claims will be processed as soon as possible with minimal burden on the claimant. Claims accepted at this time may be subject to review/audit at a future date to ensure eligibility. For more information on tax and benefits measures to help support Canadians during the COVID-19 pandemic, go to Changes to taxes and benefits: CRA and COVID-19". See also the Appendix under "c" (May 1).</p>
<u>Rulings</u>	<p>During the pandemic, the CRA will continue to "support time-sensitive income tax ruling requests and technical interpretations".</p>
<u>GST: Remittance due date</u>	<p>The CRA will extend until June 30, 2020 the time that: 1) Monthly filers have to remit amounts collected for the February, March and April 2020 reporting periods; 2) Quarterly filers have to remit amounts collected for the January 1, 2020 through March 31, 2020 reporting period; and 3) Annual filers, whose GST/HST return or instalment are due in March, April or May 2020, 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. Thus, taxpayers will have until June 30, 2020 to make the following payments: 1) for monthly filers, remittances collected for the February, March and April 2020 reporting periods, 2) for quarterly filers, remittances collected for the January 1, 2020 through March 31, 2020 reporting period, and 3) for annual filers whose GST/HST return or instalment are due in March, April or May 2020, remittances collected and owing for the previous fiscal year and instalments of GST/HST for the filer's current fiscal year are not due until June 30. Importers may defer certain monthly duty and GST payments normally due on April 1, 2020, May 1, 2020 or June 1, 2020 to June 30. Excise taxes and duties are still required to be remitted by their prescribed due dates, but the CRA has stated it will consider waiving interest charges on a case-by-case basis. Note that paper copies of GST/HST returns will not be processed until normal operations resume, and the CRA is "encouraging" registrants to file electronically (i.e. such that refunds can be processed automatically). See below under "Deferral of GST/HST Tax Remittances (COVID-19 Measures) (CRA FAQ) (April 1, 2020)". Also, see KPMG, "Canada: Indirect tax liabilities and rent or lease payment deferrals (COVID-19)", April 23, 2020 and Esper, "Beyond the COVID-19 tax measures: Taxpayers may apply for additional waiver of penalties and interest", Thorsteinssons LLP (available on Taxnet Pro), April 13, 2020.</p>
<u>GST: Returns</u>	<p>Penalties for late-filing of GST/HST returns due before June 30, 2020 will not be imposed provided the returns are filed by June 30. See also CPA Canada/the CTF, "list of other COVID-19-related tax issues", May 4.</p>
<u>Customs Duty and Sales Tax for Importers:</u>	<p>Payment deadlines for statements of accounts for March, April, and May are being deferred to June 30, 2020. Businesses in need of information about their particular accounting and payment obligations on imported goods may contact the Canada</p>

Remittance due date – Payments owing for customs duties and the GST on imports	Border Services Agency for more details. See also CBSA Memorandum D3-1-5: International Commercial Transportation (update April 9, 2020), <i>PWC Tax Insights Issue 2020-21</i> , Fasken’s International Trade Law Bulletin , and Bennet Jones, “Trade Implications of COVID-19 from a Canadian Perspective”, April 2, 2020 (available on Taxnet Pro)
Trade Compliance	On March 27, the Canada Border Services Agency (CBSA) announced that it would temporarily suspend trade compliance activity interaction with importers/exporters and their representatives until April 20, 2020 (all deadlines imposed in connection with a customs import verification will be automatically extended by a period of time equivalent to the period of suspension). The CBSA will continue to process duty drawback claims, applications for the duties relief program, and B2 requests for adjustments.
Payroll remittances – Due dates	Payment due dates – no extension granted.
Corporate annual return filing deadline	The federal government has announced a suspension of the deadline for federally incorporated companies filing their annual return until September 30, 2020 (by law, every federally incorporated business, NPO and cooperative has to file an annual return with Corporations Canada each year to remain active and comply with corporate statute requirements). See also Blakes, “Canadian Governments Suspend Corporate Deadlines”, April 3, 2020 (available on <i>Taxnet Pro</i>)
Individuals: Filing date for 2019 tax year	Deadline extended to June 1, 2020. For self-employed individual’s and their spouse or common law partner, the due date remains June 15 (i.e. no extension is granted). As a <i>temporary</i> administrative measure, the CRA will recognize electronic signatures as having met the signature requirements in respect of Form T183. Note that all drop boxes not located at the CRA’s tax centres have been closed. Also, the CRA has made various requests regarding correspondence, filing and payment procedures due to the circumstances surrounding COVID-19; see Tax Services Offices and Tax Centres . On April 20, the CRA release an additional notice (EFILE news and program updates – COVID-19 – Temporary Measure – Already Filed Paper Returns), stating: “In support of the recent COVID-19 announcements, the [CRA] is continuing to introduce new measures to assist Canadians in filing their income tax and benefit returns during this difficult time. In its ongoing commitment to serve Canadians better, the CRA will implement a temporary measure, starting on April 20, 2020, which will allow an electronic filer to submit an electronic return for their client, even if a paper return has already been received for that tax year, but has not yet been processed. This temporary measure excludes returns where the: 1) CRA’s web response stated that the return must be paper filed; or 2) Electronic filing exclusions are applicable. We also ask that you file your clients’ income tax and benefit returns electronically by June 1, 2020, to make sure their benefits and credits are not interrupted”. See also Bruce Ball, “ COVID-19 tax update: CEWS, employee expenses and benefits, deadline extensions ”, May 7, 2020 (“As we noted in our previous tax blog, more and more members are concerned about meeting the upcoming tax filing deadlines for self-employed individuals on June 15, and for corporations with November 30, 2019 and December 31, 2019 year-ends on June 1 and June 30 respectively. We continue to discuss this issue with the CRA and also

	<p>raised the matter when we appeared before the House of Commons Finance Committee on May 1. We understand that you want an answer as soon as possible so that you can plan your work for the next few months. Overall, we believe that further extensions are possible, and we hope they will be announced soon”) and CPA Canada/CTF, “list of other COVID-19-related tax issues”, May 4.</p>
<u>Individuals: Payment date for 2019 tax year</u>	<p>The deadline is extended to September 1, 2020 (i.e. penalties and interest will not be charged if the balance due is paid by September 1, 2020). This relief also applies to a June 15, 2020 instalment payment for those who have to pay tax by instalments.</p>
<u>Charities: Filing date of Form T3010</u>	<p>Deadline is extended until December 31, 2020 in respect of charities with a Form T3010 due date between March 18, 2020 and December 31, 2020. See also Charities and Giving – Important Notice (CRA, April 20) and Carters, “Annual Return Deadline For Federal Corporations Extended Due To COVID-19”, April 2, 2020 and Carters.ca under “COVID-19 Resources”.</p>
<u>Collections on new debts</u>	<p>Per the CRA: “Collections activities on new debts will be suspended until further notice, and flexible payment arrangements will be available. If you can't pay your taxes, child and family benefit overpayments, Canada Student Loans, or other government program overpayments in full, payment arrangements are available. Collections staff will address pre-existing situations on a case-by-case basis to prevent financial hardship. Our Debt Management Call Centre service is not currently available. If you need to contact a Collections Officer, please call our toll free number at 1-800-675-6184 between 8 am and 4 pm your local time. General information: When you owe money – collections at the CRA.” During the crisis, banks and employers do not need to comply or remit on existing Requirements To Pay.</p>
<u>Audits</u>	<p>“The CRA will generally not contact small or medium (SME) businesses to initiate any post assessment GST/HST or income tax audits until further notice. 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. General information: Business audits.” The CRA further commented on April 20 that: “<i>Suspending individual (T1) validation and review activities:</i> Some review and verification activities were initiated prior to the COVID-19 pandemic and clients may have been contacted to provide supporting information in relation to amounts claimed on their individual tax and benefit returns. If Canadians have received any CRA correspondence that includes dates for response or provision of documents for validation and verification programs, no action is required from them at this time. Please note that due to measures taken surrounding the COVID-19 virus, our telephone services are not available. We apologize for the inconvenience. It is important to note that, although reviews have been postponed, it does not prevent future actions or reviews from being completed. Taxpayers will need to keep their supporting documents, in case they are selected for review in the future. General information: Review of your tax return.”</p>
<u>Tax Court of Canada</u> (on <i>Taxnet Pro</i> , see	<p>All sittings and conferences calls scheduled between March 16, 2020 and until May 29, 2020 are cancelled and the Court and its Registry offices will be closed until</p>

<p>2020-04-17: Notice to the Public and the Profession (Tax Court of Canada), 2020-04-17” <i>Practice Direction and Order</i> (Tax Court of Canada), and 2020-04-17: <i>Important Notice – April 17, 2020</i> (Tax Court of Canada))</p>	<p>further notice. The period between March 16, 2020 to the day that is 60 days after the Court and its offices reopen will be excluded in computing any timelines under the jurisdiction of the TCC (the Court is providing this additional 60 days after the Court reopens for the transaction of business so that parties have further time to review their files, discuss and prepare the necessary proceedings). However, “As other statutory filing deadlines over which the Tax Court of Canada has no jurisdiction continue to apply, parties faced with a statutory deadline are encouraged to file their documents, including but not limited to any application for an extension of time, before the expiry of the statutory deadline, electronically using the Tax Court of Canada on-line filing system or by fax at 613-957-9034, in order to protect their rights”. Furthermore, “[i]n order to avoid numerous unnecessary applications for extension of time to file Notices of Appeal, the Court will treat all Notices of Appeal filed during the period that the Court is closed for the transaction of business and for 60 days thereafter as including an application for an extension of time to appeal brought on the exceptional grounds that the Applicant was prevented by the COVID-19 pandemic and the Court closure from filing within the normal statutory Deadlines”. At this time, sittings that are scheduled beyond May 29, 2020 will proceed. See also Kroft et al., “The Tax Court of Canada Operational Update: Addressing the COVID-19 Shutdown”, April 22, 2020 (available on Taxnet Pro).</p>
<p>Other Federal Courts</p>	<p>The FCA has suspending hearings until May 29, 2020 (see COVID-19 Practice Direction and Order: Update #2 - April 29, 2020 and the FAQ posted at https://www.fct-cf.gc.ca/en/pages/law-and-practice/notices). Furthermore, the FC and the SCC have modified and/or suspended hearings scheduled to be heard, adjusted filings deadlines and extended or delayed other items during this time. See also Kroft et al., “Modified Deadlines For Federal Tax Litigation Proceedings”, Bennett Jones LLP (available on Taxnet Pro), April 8, 2020.</p>
<p>CPP/EI Appeals</p>	<p>Appeals in respect of decisions made by the CRA on pensionability issues under the CPP, and insurability issues under the EI Act, will only be progressed where such appeals related to cases where EI benefits are pending. Cases will be considered on a priority basis. Other appeals will be continued when normal service resumes but neither the CRA nor the MNR have indicated when this is expected to occur. If additional time to respond to a request is required, the MNR will exercise discretion on a case-by-case basis.</p>
<p>Quebec</p>	<p>On Revenue Quebec’s webpage, see: COVID-19: FAQ for Individuals; COVID-19: FAQ for Businesses; and Relief Measures for Individuals and Businesses</p>
<p>Corporations</p>	<p>The corporate income tax return deadline is extended to June 1, 2020 for returns that would normally be filed between March 17 and May 31, 2020. The payment deadline is extended to September 1, 2020 for balance payments that would normally be made between March 17 and August 31, 2020. For corporation instalment payments, the payment deadline is extended to September 1, 2020 for balance payments that would normally be made between March 17 and August 31, 2020. Per a March 27 Press Release, “Québec will accelerate the processing of requests for tax credits intended for businesses and tax refunds”. Revenu Québec</p>

	will also limit its audits and collection activities. The measures deferring payment of corporation income tax instalments and balances also apply to the mining tax.
<i>Tax Exempts</i>	NPOs must normally file the <i>Déclaration de revenus et de renseignements des sociétés sans but lucratif</i> (CO-17.SP) and the <i>Information Return for Tax-Exempt Entities</i> (TP-997.1-V), if applicable, by the date that is six months after the end of their taxation year. If that date falls between March 17, 2020, and May 31, 2020, the corporation has until June 1, 2020, to file the returns. The deadline for filing the <i>Information Return for Registered Charities and Other Donees</i> (TP-985.22-V) has been extended to December 31, 2020, for registered charities that are required to file the return between March 17, 2020, and December 30, 2020.
<i>Trusts (including SIFT entities)</i>	The deadline for filing the income tax return of a trust (other than a testamentary trust that is a graduated rate estate) has been extended from March 30, 2020, to May 1, 2020. If a testamentary trust that is a graduated rate estate would normally have had to file an income tax return after March 16, 2020, for the taxation year that ends in 2019, the filing deadline has been extended to May 1, 2020.
<i>Partnerships (including SIFT entities)</i>	The deadline for filing the Partnership Information Return (TP-600-V) has been extended from March 31, 2020 to May 1, 2020 if all members of the partnership are individuals. If all members of the partnership are corporations, the return must be filed within five months following the end of the fiscal period. If the filing deadline would normally be after March 16, 2020, but before May 1, 2020, the deadline is extended to May 1, 2020. In all other situations, the return for a fiscal period that ended in 2019 must be filed by May 1, 2020, or the last day of the fifth month following the end of the fiscal period, whichever comes first. However, if the last day of the fifth month following the end of fiscal period is after March 16, 2020, the filing deadline for the fiscal period is May 1, 2020.
<i>Individuals</i>	The deadline to file an income tax return is extended to June 1, 2020 for individuals whose tax return filing-due date for the 2019 taxation year would otherwise be April 30. Also, the deadline to pay any balance of tax due (or tax instalments), and/or any QPP, QC Parental Insurance Plan, Health Service Fund, or QC drug insurance plan contributions for the 2019 taxation year is extended to September 1, 2020.
<i>QST</i>	The deadlines for filing GST/HST and QST returns remain the same. If you are able to file the returns by the usual deadlines, you should do so. However, a taxpayer will not be charged a penalty the taxpayer files, by June 30, 2020, all returns that you would normally have been required to file between March 27, 2020 and June 1, 2020. The deadline for paying GST/HST and QST related to returns that would normally be filed between March 27, 2020, and June 1, 2020, has been extended to June 30, 2020. The same applies to instalment payments. Note that Revenu Québec continues to process refunds. A taxpayer can now file fillable PDFs of some tax refund applications using the online service in <i>My Account</i> for businesses. See also Information Bulletin 2020-05: Postponement to June 30, 2020 of the deadline for filing QST returns and the attendant payments and KPMG, " COVID-19 — CRA & Quebec Offer GST/HST and QST Relief ", <i>TaxNewsFlash Canada</i> , No. 2020-36, April 2, 2020.

<i>Other Taxes</i>	The normal payment and filing deadlines apply in respect of: Tax on alcoholic beverages; Tax on insurance premiums; Specific duty on new tires; Municipal tax for 9-1-1 service; Fuel tax; Tobacco tax; payments of source deductions and employer contributions. The deadline for filing the return respecting the tax on lodging for the first calendar quarter of 2020 has been extended from April 30 to July 31 for both filing the return and remitting the related tax. This means that if you are registered for the tax on lodging, you will have two returns to file by July 31, 2020: one for the first calendar quarter of 2020 and one for the second quarter.
<i>Various Administrative Deadlines</i>	Tax laws and regulations set out numerous deadlines for taxpayers to exercise their rights, provide information, send documents or make an election. If taxpayers fail to meet these deadlines, they may be unable to exercise their rights or incur a penalty or interest, depending on the type of obligation and the extent of the omission. Revenu Québec has extended to June 1, 2020, all administrative deadlines (other than the deadlines already extended for certain returns) that would normally fall in the period between March 17, 2020, and May 31, 2020. This does not apply to the payment of various consumption taxes, contributions or source deductions. The extension covers the following: corporation income tax returns; elections under Québec tax laws or regulations, such as rollovers (excluding QST elections, which are harmonized with the GST); tax credit applications requiring supporting documents (12-month time limit); fuel tax refund applications; information request response times; mandatory or preventive disclosure of tax planning; applications under the Québec education savings incentive (QESI) (90-day time limit); etc. In terms of Administrative tribunal time limits , only the proceedings that are deemed urgent by law will be heard and the offices of the Tribunal will be accessible only to the people whose case must be heard or to whom a necessary service must be given. Also, mining claims that would otherwise expire after April 9, 2020 will not expire for an additional 12 months.
<i>Appeals</i>	An appeal before the Court of Québec is brought by an application in accordance with the contentious proceedings governing actions and applications in civil matters. In accordance with Order 2020-4251 of the Chief Justice of Québec and the Minister of Justice, the time limits for filing appeals before the Court of Québec are suspended from March 15, 2020 until the health emergency is lifted. This suspension applies to: appeals before the Court of Québec; summary appeals before the Small Claims Division of the Court of Québec; applications for review of a decision by the Minister not to extend the deadline for filing a notice of objection; applications to extend the deadline for filing an appeal or summary appeal.
<i>Objections</i>	If a taxpayer wants to file a notice of objection and the 90-day time limit expires in the period between March 13, 2020 and June 29, 2020, the time limit has been extended to June 30, 2020.
<i>Municipalities</i>	The owners of residential and commercial properties in Montreal will have an extra month to make their second instalment of property taxes so that the deadline is postponed to July 2, 2020. Also, effective March 19, 2020, private and social economy businesses who have received a loan through the PME MTL fund, Fonds Locaux de Solidarité, and Fonds de commercialisation des innovations will benefit

	<p>from an automatic, six-month moratorium on capital and interest. The City will pay the interest during this period. For Québec City businesses and individuals: the May 4, 2020 municipal tax payment is postponed to August 4, 2020, the July 3, 2020 municipal tax payment is postponed to September 3, 2020, and the September 3, 2020, municipal tax payment is postponed to November 3, 2020.</p>
Ontario	<p>The province introduced a five-month interest and penalty free period for return filing and payment deadlines for many provincial taxes beginning April 1, 2020, including: EHT; tobacco and beer, wine and spirits taxes; fuel and gas taxes; mining tax; insurance premium tax; retail sales tax on insurance contracts and benefits plans. The EHT exemption has also increased to \$1M (from \$490K) for 2020. Furthermore, the Workplace safety and insurance board (WSIB) will allow employers to defer payments for six months. Sch. 1 employers will be allowed to defer reporting and payments of any premiums owed to the WSIB until August 31, 2020. Sch. 2 employers that pay WSIB for the cost related to their workplace injury and illness claims will also be eligible for the deferral. Interest and penalties will be waived for the six-month period. See Ontario's Action Plan: Responding to COVID-19 (download the Action Plan here) and Employer Health Tax (EHT) Exemption Increase for 2020 –Tax Bulletin.</p>
Alberta	<p>The filing due date for an Alberta Corporate Income Tax Return (AT1) that otherwise would have a filing due date after March 18, 2020 and before June 1, 2020 has been extended to June 1, 2020. Alberta will not assess a late-filing penalty with respect to an AT1 otherwise due during this deferral period but filed on or before June 1, 2020. Also, Alberta businesses with corporate income tax balances owing or installment payments coming due between March 18, 2020 and August 31, 2020 can defer these payments until August 31, 2020. Penalties and interest will not apply during this period. The deferral does not apply in respect of tax balances or installment payments made prior to March 18, 2020. The filing deadline for a Notice of Objection (Form AT97) that otherwise would have a filing deadline after March 18, 2020 and before June 30, 2020 was extended to June 30, 2020. The TRA also announced that it will modify its corporate income tax audit and collection practices during the COVID-19 pandemic. See Special Notice Vol. 5 No. 57 - Extension to Alberta Corporate Income Tax Return (AT1) Filing Deadline (updated April 30, 2020), Special Notice Vol. 5 No. 56 – Deferral of Corporate Income Tax Payments (updated April 30, 2020), and the TRA's Changes due to COVID-19 webpage. Also, see COVID-19 support for employers and employees under "Education property tax deferral", "WCB premium payment deferral", "Utility payment deferral", and "Tourism levy deferral" (see also Tourism levy special notice Vol. 7 No. 9: <i>deferral of tourism levy remittances</i> (updated April 27, 2020).</p>
British Columbia	<p>Per COVID-19 Action Plan - Provincial Tax Changes: It was first announced on March 23 that "Effective immediately", BC is extending filing and payment deadlines for the following taxes until September 30, 2020: EHT; PST (including municipal and regional district tax); Carbon tax; Motor fuel tax; Tobacco tax (see Notice 2020-002: Covid-19 Sales Tax Changes (Revised April 22)). Also, the following tax changes announced in Budget 2020 will be postponed until further notice: eliminating the PST exemption for carbonated beverages that contain sugar, natural sweeteners or</p>

	<p>artificial sweeteners; expanded registration requirements for Canadian sellers of goods, along with Canadian and foreign sellers of software and telecommunication services. Also, carbon tax rates will remain at their current levels until further notice (the tax measure announced in Budget 2020 aligning the carbon tax rates with the federal carbon pricing backstop is also postponed until further notice). School tax rates for commercial properties (Classes 4, 5 and 6) will be reduced by 50% for the 2020 tax year. BC has also announced that the coming into effect of the transparency register requirements under the <i>BC Business Corporations Act</i> has been postponed from May 1 to October 1, 2020.</p>
Manitoba	<p>In an April 3, 2020 News Release, the province stated that it is “deferring provincial income tax and corporate income tax filing deadlines and payments to coincide with the current revised federal deferral of income tax to Aug. 31 and has indicated it would be willing to extend these deferrals until Oct. 1, should the federal government agree”. Furthermore, government will defer collection of the following payments: penalties and interest on late payments to Manitoba Hydro, Centra Gas, and Manitoba Public Insurance; interest on receivables owing from restaurants, bars and stores to Manitoba Liquor and Lotteries; interest on unpaid provincial education taxes, school division fees and other municipal taxes. Per RST Notice 20-03: RST returns for businesses with monthly RST remittances of \$10K or less per month that would normally be due on April 20 and May 20 are now due on June 22, 2020. For businesses that file on a quarterly basis having a due date of April 20, the due date is extended to June 22, 2020. Businesses entitled to these extensions are also exempt from late-filing penalties and interest in respect of the March 20 filing if the business files before June 22, 2020. HE Notice 20-01: Health and Post Secondary Education Tax Levy (also known as HE Levy) returns for small and medium businesses with monthly HE Levy remittances of no more than \$10,000 per month that would normally be due on April 15th and May 15th will now be due on June 15, 2020. See also News Release 2020-03-22: <i>Manitoba government extends tax payment filing deadlines for businesses</i>.</p>
Saskatchewan	<p>Per Information Bulletin 2020-03 (revised April 2, 2020): “Effective immediately, the following assistance is provided to Saskatchewan businesses that are unable to submit their PST returns due to cash flow concerns related to impacts of COVID-19: 1) Tax returns must still be filed each month/quarter (with or without payment) if you are able to do so; 2) Monthly filers may defer payment of amounts due for February, March and April 2020 reporting periods to July 31, 2020; 3) Quarterly filers may defer payment of amounts due for the January 1, 2020 to March 31, 2020 reporting period to July 31, 2020; 4) Businesses are not required to submit a request for relief from penalty and interest charges for these returns; 5) Full payment or a payment arrangement must be in place by July 31, 2020 in order to qualify for the automatic deferral and waiver of penalty and interest; 6) Payment arrangements may be made by submitting a request electronically through the Saskatchewan eTax Services (SETS) located at sets.saskatchewan.ca, or by contacting us by email at sasktaxinfo@gov.sk.ca or at the address noted below; 7) Relief is not provided in relation to other tax types at this time. Please note the easiest and quickest way to file most provincial tax returns is to use SETS located at</p>

	sets.saskatchewan.ca and send payment electronically. At this time, audit program and compliance activities have been suspended to allow businesses time to focus on the health and safety of their customers and staff, reduce impacts to their business operations, and minimize the spread of the virus through reduced audit travel. For additional information regarding financial support for businesses (provincial and federal), and for other information related to COVID-19, please visit www.saskatchewan.ca/coronavirus ".
Nova Scotia	The Government has deferred payments for all government loans and small business fees (including business renewal fees and workers compensation premiums) until June 30 th ; suspended payments on Nova Scotia student loans for six months (until September 30 th); and deferred payments for small business renewal fees, including business registration renewal fees and workers compensation premiums, until June 30 th . See Nova Scotia's webpage Support for individuals, families and businesses . Also, small businesses that do business with the government will be paid within five days instead of the standard 30 days.
Newfoundland (see "Public Advisory: Changes Made to Tax Return Filing Deadlines and Remission of Interest and Penalties", April 7, 2020 (Taxnet pro))	International Fuel Tax Agreement returns for the first quarter of 2020 (January 1 to March 31, 2020) due on April 30, 2020 from interjurisdictional carriers, under section 8 of the <i>Revenue Administration Regulations</i> , are now due and payable on June 1, 2020. With the exception of tax returns required from interjurisdictional carriers, all other tax returns falling under the purview of the <i>Revenue Administration Act and Regulations</i> , which would otherwise be due March 20, 2020 to May 31, 2020, are now due June 23, 2020. The tax returns applicable to this extension include: 1) Gasoline Tax, 2) Carbon Tax, 3) Health and Post-Secondary Education Tax, 4) Insurance Companies Tax, 5) Mining and Mineral Rights Tax, 6) Tax on Insurance Premiums, 7) Tobacco Tax. For monthly filers, this means they will have the option to extend the filing and remittance of tax amounts for the February, March and April 2020 reporting periods to June 23, 2020. To continue to file during the extension period, taxpayers should submit tax returns via email to taxreturn@gov.nl.ca or fax to 709-729-2856. Taxpayers can email taxadmin@gov.nl.ca or call 709-729-6297 (toll free 1-877-729-6376) to set up electronic funds transfer, wire payment, or e-file payment options. If online options are not possible, taxpayers are asked to submit returns via mail or by utilizing the drop-off box located in the East Block, Confederation Building in St. John's. If a taxpayer is prevented from making a payment when due, filing a return on time, or otherwise complying with a tax obligation, they can submit a written request to the Department of Finance, Tax Administration Division, to seek a remission of interest and penalties. Requests should validate how the taxpayer was prevented from complying with these requirements as a result of COVID-19 circumstances. These requests should be submitted by e-mailing to taxadmin@gov.nl.ca . Include "Remission Request (COVID-19)" as the subject line of the e-mail to help facilitate timely processing. All requests will be reviewed on a case-by-case basis. See also gov.nl.ca/covid-19 .

Notes:

On canada.ca under "[Income tax filing and payment dates: CRA and COVID-19](#)" (updated May 5), the CRA further states: "Penalties and interest will not be charged if payments are made by the extended deadlines of September 1, 2020. Penalties and interest relief will be considered on a case-by-case basis for income tax balances that are not listed above."

See also Esper, "Beyond the COVID-19 tax measures: Taxpayers may apply for additional waiver of penalties and interest", Thorsteinssons LLP (available on Taxnet Pro), April 13, 2020, and Finance Backgrounder 2020-03-27: [Additional Support for Canadian Businesses from the Economic Impact of COVID-19](#).

Federal

CRA Special Notice 2020-05-7: Important information related to the Film and Media Tax Credits Program during the COVID-19 crisis

The Canadian film industry is an important contributor to the economic and cultural well-being of Canada. We recognize the vital role that the Film and Media Tax Credits (FMTC) Program plays in supporting a vibrant film industry and we are doing everything we can to ensure that businesses receive their credits as soon as possible during these difficult times.

The Canada Revenue Agency (CRA) is adjusting its priority activities to support the economic well-being of Canadians and Canadian businesses. This includes programs like FMTC.

Given the exceptional situation that is currently affecting us all, we are doing everything we can to ensure that claimants receive the credits they are entitled to as quickly as possible, and that the auditors of the FMTC Program receive the support and guidance necessary to prioritize the processing of claims. Here are some measures the CRA is implementing:

- Most claims will be processed as soon as possible with minimal burden on the claimants, injecting funding into businesses that need it now to help manage the adverse financial implications of the pandemic. Please note that claims accepted at this time could be subject to audit at a future date.
- Currently, the CRA will generally not contact businesses to initiate audits until further notice. This pause is reflective of the CRA's efforts to mitigate health risks and minimize the burden on businesses, while concentrating on prioritizing the delivery of benefits to Canadians during this challenging time.
- Any taxpayer who's claim is under audit who wishes or needs their audit to proceed may contact their auditor by telephone or through [My Business Account](#) to advance the file as much as possible under the current circumstances.
- If you have questions about the status of your FMTC claim, we continue to be available to help. Please contact the [film services unit](#) in your area.
- Should you have questions on other topics such as filing and payment deadlines and proactive relief measures, the CRA's liaison officers will be available exclusively by phone to provide the key information that small businesses and self-employed individuals need most urgently. Business owners and self-employed individuals can fill out the [Liaison Officer Service request form](#) to have a liaison officer contact them by phone.

For more information

We thank you all for your patience as we navigate through this situation together. To learn more about how the CRA is helping Canadians with the economic impact of the COVID-19 Pandemic, go to [Changes to taxes and benefits: CRA and COVID-19](#).

For general information on the FMTC Program, go to canada.ca/taxes-film.

CRA Special Notice 2020-05-01: Important information related to SR&ED tax incentives during the COVID-19 crisis

We recognize the vital role that the Scientific Research and Experimental Development (SR&ED) Program plays in supporting Canadian businesses. We are doing everything we can to ensure that businesses receive their credits as soon as possible during these difficult times, and that innovation and creativity are fully supported when they are most needed.

The Canada Revenue Agency (CRA)'s Business Continuity Plan has been adjusted to include priority activities that support the economic well-being of Canadians. This includes programs like SR&ED.

Here are some measure the CRA is implementing:

- Most refundable claims will be processed as soon as possible with minimal burden on the claimants, injecting funding into businesses that need it now to help manage the adverse financial implications of the pandemic. Claims accepted at this time may be subject to review/audit at a future date to ensure eligibility.
- The CRA is prioritizing objections inventory related to critical programs, including SR&ED claims.
- We will generally not contact small or medium businesses to initiate any SR&ED claim reviews. This pause is reflective of the CRA's efforts to mitigate health risks and minimize the burden on businesses, while concentrating on prioritizing the delivery of benefits to Canadians during this challenging time.
- Any taxpayer under audit who wishes or needs their SR&ED claim review to proceed may work with their auditor remotely by telephone and through My Business Account to advance the file as much as possible under the current circumstances.
- If you have questions about the status of your SR&ED claim, we continue to be available to help and answer questions; please contact the SR&ED Program in the tax services office that serves your area. For contact information, go to canada.ca/taxessred.
- Should you have questions on other topics such as filing and payment deadlines and proactive relief measures, the CRA's liaison officers will be available exclusively by phone to provide the key information that small businesses and self-employed individuals need most urgently. Business owners and self-employed individuals can fill out the Liaison Officer Service request form to have a liaison officer contact them by phone.

For more information

We thank you all for your patience as we navigate through this situation together. To learn more about how the CRA is helping Canadians with the economic impact of the COVID-19 Pandemic, go to [Changes to taxes and benefits: CRA and COVID-19](#).

For general information on the SR&ED Program, go to canada.ca/taxes-sred.

Registered Pension Plan Relief Measures

CRA News Release 2020-05-1: *Temporary Covid-19 relief measure for money purchase and defined benefit pension plans*

On April 29, 2020, the Department of Finance issued a comfort letter in regards to subsections 8308(4), (5), and (6) of the Income Tax Regulations related to plan members with eligible periods of reduced pay that ended in 2019. In the case of defined benefit plans, subsection 8308(4) allows a member to elect to have the eligible period of reduced pay credited as pensionable service under the plan. The election must occur by April 30th of the year following the year in which an eligible period of reduced pay ends. Similar rules apply under subsections 8308(5) and (6) for eligible periods of reduced pay under money purchase plans. When any of these Regulations apply, plan members can have the period recognized on a current service basis, so that employers can report the period by way of a pension adjustment (PA) rather than a past-service pension adjustment (PSPA). In light of the Covid-19 pandemic, the Department of Finance is proposing to extend the April 30, 2020 deadline to June 1, 2020, or a later date acceptable to the Minister of National Revenue, for eligible periods of reduced pay that ended in 2019. It is the longstanding practice of the Canada Revenue Agency to allow taxpayers to act on proposed tax measures on the assumption that the legislation for these measures will be enacted. Therefore, plan members can make an election under their plans, subject to any plan restrictions, on or before June 1, 2020. If a later date is required, please write to us at Registered Plans Directorate, Canada Revenue Agency, Ottawa ON K1A 0L5 providing the specific details for the delayed election, for the purpose of being "Acceptable to the Minister".

CRA News Release 2020-05-05: *Temporary Covid-19 relief measure for money purchase (defined contribution) pension plans*

The Registered Plans Directorate's Newsletter 91-4R states that a money purchase (MP) provision must have terms that require employers to contribute at least 1% of the total pensionable earnings of all active members participating under the provision each year. This condition, referred to as the minimum contribution rule, is imposed under the authority of paragraph 8506(2)(a) of the Income Tax Regulations. The minimum contribution rule applies only to an MP provision of a registered pension plan in which members' benefits are provided exclusively on a money purchase basis. In light of the Covid-19 pandemic, the Minister of National Revenue will waive the 1% rule for the remainder of 2020 if the plan is amended to suspend accruals under the plan for the year, meaning that there will be no employer or employee contributions made to the plan or provision following the plan amendment. This measure only applies for the remainder of 2020 for plans that submit an amendment to the Registered Plans Directorate.

CRA Special Notice [2020-04-17](#): COVID-19 Update: Additional measures from the Canada Revenue Agency for businesses**COVID-19 Update: Additional measures from the Canada Revenue Agency for businesses**

The Canada Revenue Agency (CRA) understands that businesses might be dealing with difficulties filing their returns, and could experience cash-flow challenges in the coming months. This message provides more information for businesses on COVID-19 measures being implemented by the CRA.

More time to pay income taxes: We are allowing all businesses to defer, until September 1, 2020, the payment of any income tax amounts that become owing on or after March 18, 2020 and before September 2020. This relief would apply to tax balances due, as well as instalments, under Part I of the *Income Tax Act*.

More time to remit GST/HST payments: The CRA will allow all businesses to defer, until June 30, 2020, any GST/HST payments or remittances that become owing on or after March 27, 2020, and before June 30, 2020. This means that no interest will apply if your payments or remittances are made by June 30, 2020. The deadline for businesses to file their GST/HST returns is unchanged. Those who are able to, should continue to file their GST/HST returns on time reporting their net tax for the reporting period to help facilitate tax compliance and administration. However, recognizing the difficult circumstances faced by businesses, the CRA won't impose penalties where a return that was due to be filed between March 27, 2020 and June 30, 2020 is filed by June 30th, 2020.

T2 Corporation Income Tax Returns: The CRA will allow all businesses to defer T2 corporation income tax returns due after March 18, 2020 and before June 1, 2020 to June 1, 2020.

Trusts, Partnerships and NR4 Information Returns: The deadlines for trusts, partnership and NR4 Information returns are all extended to May 1, 2020. This is in coordination with the administrative extension for filing of the individual income tax and benefit returns by June 1st deadline.

Part XVIII and XIX Information Returns: The CRA will allow filers to defer, until September 1, 2020, the filing of information returns under Part XVIII and Part XIX of the *Income Tax Act*. No interest or penalty will be assessed during this period. In addition, no penalty will apply for failure to obtain a self-certification on financial accounts opened before January 1, 2021. The CRA is updating its Guidance on the Canada-U.S. Enhanced Tax Information Exchange Agreement and its Guidance on the Common Reporting Standard to reflect this change and expects to publish the guidance within the coming weeks.

Other filing deadlines: In addition to the [income tax filing and payment deadline extensions](#) announced, unless otherwise noted, taxpayers may defer a number of other tax actions required under the *Income Tax Act* (ITA) that are due after March 18, 2020, until June 1, 2020. These include the filing of returns, forms, elections, designations, and responses to information requests. Please note that: 1) This measure does not apply in respect of a prescribed form, receipt or document, or prescribed information, that is required to be filed with the Minister on or after the day specified, in respect of the form, receipt, document or information, in subsection 37(11) or paragraph (m) of the definition *investment tax credit* in subsection 127(9) of the ITA. 2) Payroll deductions and all related activities (except to the extent they relate to the reduction of remittances related to the temporary wage subsidy) must continue to be done on time.

10% Temporary wage subsidy for employers: The Government announced a 10% temporary wage subsidy for employers for a period of three months. Eligible employers (individuals - excluding trusts, certain partnerships, non-profit organization, registered charity, or certain Canadian-controlled private corporations - including cooperative corporations) who pay salary, wages, or taxable benefits to employees, between March 18, 2020 and June 19, 2020, can reduce payroll remittances of federal, provincial, or territorial income tax by the amount of the subsidy. This measure is only applicable to remittances made to the CRA.

Learn more: [FAQs for temporary wage subsidy for employers](#)

Canada Emergency Wage Subsidy : The Government announced a new Canada Emergency Wage Subsidy (CEWS). This new 75% wage subsidy will soon be available to eligible employers. Please refrain from calling our call centres at this time. Details about the application process, eligibility and other additional information will be made available shortly.

Learn more: [The Canada Emergency Wage Subsidy](#)

Objections: Any objections related to Canadians' entitlement to benefits, credits, GST/HST refund claims, and Scientific Research and Experimental Development claims, have been identified as a critical service which will continue to be delivered during COVID-19. As a result, there should not be any delays associated with the processing of these objections. With respect to objections related to other tax matters filed by individuals and businesses, the CRA is currently holding these accounts in abeyance. No collection action will be taken with respect to these accounts during this period of time.

Extending the deadline for filing an objection: for any objection due between March 18, 2020 and June 30, 2020, the deadline is effectively extended until June 30, 2020.

Appeals: For appeals before the Tax Court of Canada (TCC), the TCC has ordered the extension of timelines prescribed by the rules of that Court while it is closed for business until May 1st, 2020. More information can be obtained directly from the TCC.

Taxpayer relief requests: As part of government actions taken in dealing with the effects of the COVID-19 pandemic, [tax filing and payment deadlines](#) have been extended. Penalties and interest will not be charged if the new deadlines are met. Taxpayers who are unable to file a return or make a payment by the **new** tax-filing and payment deadlines because of COVID-19 can request the cancellation of penalties and interest if they have been charged to their account. While the CRA continues to accept requests for taxpayer relief during this period, there will be delays in processing requests. Once normal business operations resume, the Taxpayer Relief Program will review requests related to COVID-19 on a priority basis. Our online submission methods remains the best option to submit a request at this time. For more information about how to submit a request to have penalties or interest cancelled, please go to [Submitting your request](#).

CPP/EI appeals to the Minister: As part of government action taken in dealing with the effects of the COVID-19 pandemic, we are currently only processing appeals that are related to Employment Insurance benefits pending. These files will be treated on a priority basis. All other appeals will be processed when normal services resume. We apologize for the inconvenience and thank you for your patience. Online appeal submissions are recommended as the most efficient method to submit your appeal. To submit an appeal online, go to CRA's [electronic services](#) (My Account, My Business Account or Represent a Client) and select Register my formal dispute (appeal).

Suspending most audit activities: Generally, the CRA will not start new audits or ask taxpayers currently under audit for information until further notice. Audits will only be finalized and reassessments issued in exceptional circumstances. These could include, for example, cases involving a significant compliance issue, cases approaching a major milestone (such as statute-barred or treaty-barred date) or cases where the taxpayer requests a reassessment. Taxpayer-requested adjustments will be reviewed and processed on a priority basis, and may require interaction with the taxpayer to verify the request. The GST/HST Refund Integrity Program will continue operating to make sure GST/HST credits are not delayed unnecessarily. As noted above, most administrative income tax actions due after March 18, 2020, have been suspended until June 1, 2020, this includes requests for information made during the course of CRA audits. Compliance staff will contact taxpayers with a new due date in cases where the information is still needed.

Reassessments: In the very limited situations where the CRA intends to process a reassessment, the taxpayer may sign a [T2029 Waiver](#) in respect of the normal reassessment period or extended reassessment period in order to provide representations, unless the reassessment would be affected by deadlines under a tax treaty.

Requirements for information (RFI): Generally, taxpayers who have received a RFI can choose to defer acting on the requirement until further notice.

Transfer Pricing documentation: For transfer pricing audits, requests for contemporaneous documentation made prior to April 1, 2020 having a deadline of March 18, 2020 or later will be considered cancelled and will be re-issued at a later date, providing the maximum amount of time of 3 months to submit the documentation.

Advanced Pricing Arrangements (APA) and Mutual Agreement Procedures (MAP): Taxpayers with APAs and MAPs may experience delays since the CRA's efforts are focussed on critical workloads. If taxpayers ask for a pre-file APA meeting, the Competent Authority will look to schedule one at a later date.

Suspending collections on new debt: Collections activities on new debts will be suspended until further notice, and flexible [payment arrangements](#) will be available. Payment arrangements are also available on a case-by-case basis if you can't pay your taxes, child and family benefit overpayments, Canada Student Loans, or other government program overpayments in full. If you have concerns and require contact with a Collections Officer, please contact our toll free number 1-800-675-6184 between 8:00 a.m. and 4:00 p.m. your local time.

Scientific Research and Experimental Development (SR&ED): The Scientific Research and Experimental Development Program is doing everything it can to ensure claimants receive the credits to which they are entitled, as soon as possible. For the time being, no new reviews/audits will be started and existing reviews/audits will be completed as soon as possible so that businesses have access to their credits faster. Most refundable claims will be processed as soon as possible with minimal burden on the claimant. Claims accepted at this time may be subject to review/audit at a future date to ensure eligibility.

Requirements to pay (RTP): Banks and employers do not need to comply or remit on existing RTPs until further notice.

Liaison Officer service: The CRA is adapting its [Liaison Officer service](#) to support small businesses and self-employed individuals during COVID-19. Normally, the CRA offers this service in person to help small business owners understand their tax obligations. To meet critical business needs during this challenging time, the CRA is temporarily suspending the regular in-person service. Liaison Officers will be available exclusively by phone to provide the key information that small businesses and self-employed individuals need most urgently, including filing and payment deadlines and proactive relief measures. Liaison Officers will be reaching out to taxpayers to explain these measures. Business owners and self-employed individuals can also fill out the [Liaison Officer Service request form](#) to have a Liaison Officer contact them by phone.

Chatbot: The CRA is piloting new technology in an effort to transform how it interacts with its clients by putting the diverse needs of Canadians first. Charlie, the new [CRA Chatbot](#), can help you find quick answers to your tax related questions. Charlie's knowledge-base also continues to be updated to answer your questions on the latest COVID-19 measures. Get the answers you need, when you need them, with Charlie!

For more information

We thank you all for your patience as we navigate through this situation together. To learn more about how the CRA is helping Canadians with the economic impact of the COVID-19 Pandemic, go to Changes to taxes and benefits: [CRA and COVID-19](#). To get the latest information please bookmark this page as we update it often and follow us on our social media channels.

CRA Special Notice 2020-03-27: COVID-19 Update: Additional measures from the Canada Revenue Agency for businesses

The Canada Revenue Agency (CRA) understands that individuals and businesses might be dealing with difficulties filing their income and benefit returns, and could experience cash-flow challenges in the coming months. In response, the CRA is applying these additional measures:

Administrative income tax measures: In addition to the income tax filing and payment deadline extensions announced as part of the fiscal measures, unless otherwise noted, taxpayers may defer a number of other administrative tax actions required under the Income Tax Act (ITA) that are due after March 18, 2020, until June 1, 2020. These administrative income tax actions include the filing of returns, forms, elections, designations, and responses to information requests. Payment and remitting requirements are not covered by this announcement.

This measure also does not apply in respect of a prescribed form, receipt or document, or prescribed information, that is required to be filed with the Minister on or after the day specified, in respect of the form, receipt, document or information, in subsection 37(11) or paragraph (m) of the definition investment tax credit in subsection 127(9) of the ITA.

Payroll deductions and all related activities (except to the extent they relate to the reduction of remittances related to the temporary wage subsidy) must continue to be done on time.

Trusts, Partnerships and NR4 Information Returns: The deadlines for trusts, partnership and NR4 Information returns are all extended to May 1, 2020. This is due to administrative requirements in advance of the June 1st deadline for filing individual income tax and benefit returns.

For more information

We thank you all for your patience as we navigate through this situation together. To learn more about how the CRA is helping Canadians with the economic impact of the COVID-19 Pandemic, go to Helping Canadians with the economic impact of the COVID-19 Pandemic. To get the latest information please bookmark this page as we update it often and follow us on our social media channels.

[The Canada Revenue Agency (CRA) has developed [this page](#) to provide updates on the fiscal measures taken by the Agency to help Canadians manage their tax and benefit affairs as this situation evolves.]

[CRA FAQ 2020-04-01: Deferral of GST/HST Tax Remittances \(COVID-19 Measures\)](#)

Q1- What fiscal measures is the Canada Revenue Agency (CRA) taking to help Canadian businesses manage their GST/HST payments and remittances?

A1- The CRA understands that businesses might be dealing with difficulties in making their GST/HST payments or remittances.

The CRA will allow all businesses to defer, until the end of June 2020, any GST/HST payments or remittances that become owing on or after March 27, 2020, and before June 2020. This means that no interest will apply if your payments or remittances are made by the end of June 2020.

The deadline for businesses to file their returns is unchanged. Those who are able to, should continue to file their GST/HST returns on time reporting their net tax for the reporting period to help facilitate tax compliance and administration. However, recognizing the difficult circumstances faced by businesses, the CRA won't impose penalties where a return is filed late provided that it is filed by June 30th.

Q2: I am an annual filer who is required to make quarterly GST/HST instalment payments. Does the announced deferral apply to instalment payments?

A2: Yes, any GST/HST instalment payments due on or after March 27, 2020, and before June 2020 can be deferred until the end of June 2020. No interest will apply if the instalment payment amounts are paid by the end of June 2020.

Q3: I am an individual with a calendar year reporting period who is not required to file my GST/HST return until June 15th. Am I still required to remit the net tax owing for my 2019 reporting period by April 30, 2020.

A3: No, the remittance of your net tax can be deferred until the end of June 2020. No interest will apply if the net tax is remitted by the end of June 2020.

Q4: The Government has now announced temporary payment deferrals for income tax, GST/HST and Customs duties. Will there be a similar deferral for excise taxes and duties?

A4: Excise taxes and duties are still required to be remitted by their prescribed due dates. If you are having difficulty making your payment on time, you can contact the CRA and request that any related interest on outstanding amounts be waived. Decisions to waive interest are made on a case by case basis. [See also Esper, "Beyond the COVID-19 tax measures: Taxpayers may apply for additional waiver of penalties and interest", Thorsteinssons LLP (available on Taxnet Pro), April 13, 2020.]

Q5: Will my GST/HST return be processed if I file it electronically?

A5: GST/HST returns that are filed electronically will be processed unless they require client contact or additional review. Those returns will not be processed until normal operations resume.

To check on the status of your GST/HST return, please log in to My Business Account where there are many self-service options such as viewing expected and filed returns, viewing the notice of assessment and signing up for direct deposit. More information can be found here:

<https://www.canada.ca/en/revenue-agency/services/e-services/e-services-businesses/business-account.html>

Q6: Will my GST/HST return be processed if I mail in a paper copy?

A6: Paper copies of GST/HST returns will not be processed until normal operations resume. We encourage registrants to file electronically. More information can be found here:

<https://www.canada.ca/en/revenue-agency/services/e-services/e-services-businesses/business-account.html>

Q7: If I am expecting a refund after filing my GST/HST return, will my refund still be processed and issued?

A7: GST/HST returns filed electronically that do not require client contact or additional review will be processed and a refund will be issued if there is no balance owing.

Registrants should sign up for Direct Deposit through My Business Account in order to receive their refunds. More information can be found here:

<https://www.canada.ca/en/revenue-agency/services/about-canada-revenue-agency-cra/direct-deposit.html>

Q8: Who can I contact to get more information on my GST/HST account during this pandemic?

A8: We encourage clients to use our self-serve options like My Business Account and our website to find information and to find answers to their questions. Log in to My Business Account to check the status of your GST/HST account. More information can be found here:

<https://www.canada.ca/en/revenue-agency/services/e-services/e-services-businesses/business-account.html>

Q9: Will GST/HST Rebates continue to be processed?

A9: Only the GST/HST rebate applications filed electronically for Federal, Provincial and Territorial Governments, Ontario First Nation HST Point-of-Sale and Public service bodies with the CRA can be processed automatically unless they require client contact or additional review. Electronically filed Housing and General rebate applications are manually assessed and won't be processed until operations resume.

Q10: I filed a GST/HST Rebate. When will my rebate be processed?

A10: For those GST/HST rebates that can be filed electronically, they will be processed as long as no manual intervention is required.

Q11: Will consideration be given to late filed rebates?

A11: GST/HST rebates that are late filed may be considered for processing. They will be reviewed on a case by case basis when operations resume.

[See also see also KPMG, "[COVID-19 — CRA & Quebec Offer GST/HST and QST Relief](#)", *TaxNewsFlash Canada*, No. 2020-36, April 2, 2020.]

TEI Holds Call with Canada Department of Finance on March 30, 2020 Regarding COVID-19 Commodity Tax Issues

On March 30, 2020, members of the TEI Canadian Tax Committee had a call with the Canada Department of Finance Tax Policy Branch to discuss COVID-19 commodity tax issues and Finance's March 27, 2020 announcement. The following is a brief summary of the discussion.

Note: The discussion with Finance were high-level discussions and focused on the general intent and parameters of the [March 27, 2020, announcement](#).

1. The GST/HST remittance deferral announced last March 27th for Canadian businesses applies to all GST registrants, including but not limited to large corporations, individuals, and non-resident registrants.
2. The decision regarding whether the filing of GST/HST returns will be deferred is a decision to be made by the administrator of the tax, which is CRA. CRA will be issuing guidance on this topic imminently.
3. The deferral of remittances must be handled on a net basis. If a registrant files and wants to claim an ITC, the ITC must be offset by GST/HST collected. Registrants cannot claim an ITC now and defer their remittance of the GST/HST collected during the period.
4. If a registrant is in a net GST/HST receivable position (e.g., exporters), the registrant is entitled to file its return now and obtain its ITC (net of GST/HST collected/collectible).
5. If the registrant is in a net GST/HST payable position, then the registrant can defer payment of the net GST/HST payable.
6. Finance cannot confirm whether a taxpayer will have the ability to claim its ITCs in the reporting period where the statements of accounts are issued and defers the GST payments until June 30th. CRA/CBSA is in discussions on this issue now.
7. Government continues to evaluate tax relief measures. Finance indicated that deferrals apply only to GST/HST and customs import duties at this time.

TEI thanked Finance for joining the call and providing guidance at this difficult time. TEI and its members are available should Finance or CRA need assistance from the business community as things progress.

Finance thanked the TEI representatives for joining the call and appreciated flexibility as these issues continue to evolve.

Customs Relief Measures

[Customs Notice 2011](#): **Extension of Timeframes for Payment of Customs Duties and GST (COVID-19)**

Ottawa, March 27, 2020

1. This notice provides information regarding the extension of timeframes for the payment of customs duties and the Goods and Services Tax (GST).
2. Subsection 33.7(1) of the Customs Act ("The Act") provides an authority to the Minister of Public Safety and Emergency Preparedness ("The Minister") or an officer designated by the President of the Canada Border Services Agency (CBSA) to, in writing, extend the time prescribed by the regulations for the payment of any amount owing for duties.
3. The timeframes for the payment of duties owing on commercial goods are set out in section 10.1 of the Accounting for Imported Goods and Payment of Duties Regulations ("The Regulations").
4. The World Health Organization characterized the outbreak of the coronavirus disease (COVID-19) as a pandemic on March 11, 2020.
5. Within this extraordinary context and further to the announcement made by the Prime Minister on March 27, 2020 the Government of Canada will allow businesses to defer to June some payments of the Goods and Services Tax / Harmonized Sales Tax amounts collected on their sales, as well as customs duties owing on their imports.
6. The Minister has exercised his authority pursuant to subsection 33.7(1) of the Act to extend the time for payment of an amount owing as duties.
7. As such, the timeframe for all payments due to the Agency (customs duties and GST on regular imports, re-assessments, penalties, etc.) are extended to June 30, 2020. This also includes charges on the statement of account of March due on April 1, 2020.
8. Importers should note there is no change to the accounting timeframes prescribed by "The Regulations". Importers are required to submit accounting declarations for imported goods released on minimum documentation within the required timeframes.
9. For any questions, please contact cbsa-asfc_caarm.gcra@cbsa-asfc.gc.ca.

[See also:]

- Fasken, "Fasken, "Canadian Trade Controls Compliance – COVID-19 Considerations", *International Trade & Customs Law Bulletin*, April 20, 2020 (available on Taxnet Pro);
- [Customs Notice 20-19: Certain Goods Remission Order \(COVID-19\) \(May 6\)](#);
- [News Release 2020-05-06: Government provides tariff relief to importers of certain medical goods](#);
- [Customs Notice 20-12: COVID-19: Tariff Classification and Other Information to Import Medical Supplies \(April 16\)](#);
- [Deferral of Sales Tax Remittance and Customs Duty Payments](#) (Canada.ca).

[Collections, audit, objections and appeals: CRA and COVID-19](#)

[Collections, audit, objections and appeals: CRA and COVID-19 \(updated April 28\)](#)

Collection on new debts

Collections activities on new debts will be suspended until further notice, and flexible payment arrangements will be available. If you can't pay your taxes, child and family benefit overpayments, Canada Student Loans, or other government program overpayments in full, [payment arrangements](#) are available. Collections staff will address pre-existing situations on a case-by-case basis to prevent financial hardship. Our Debt Management Call Centre service is not currently available. If you need to contact a Collections Officer, please call our toll free number at 1-800-675-6184 between 8 am and 4 pm your local time.

General information: [When you owe money – collections at the CRA](#)

Audits

The CRA will generally not contact small or medium (SME) businesses to initiate any post assessment GST/HST or income tax audits until further notice. 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.

General information: [Business audits](#)

Objections, appeals and taxpayer relief

Objections related to Canadians' entitlement to benefits and credits have been identified as a critical service and will continue to be delivered during COVID-19. There should not be any delays with the processing of these objections. For objections related to other tax matters filed by individuals and businesses, the CRA is currently holding these accounts in abeyance. No collection action will be taken with respect to these accounts at this time. For objections that are due between March 18, 2020 and June 30, 2020, we are effectively extending the deadline to June 30, 2020. For appeals before the [Tax Court of Canada \(TCC\)](#), the TCC has ordered the extension of all timelines prescribed by the rules of that Court while it is closed for business until May 20, 2020. More information can be obtained directly from the TCC. Taxpayers who are unable to file a return or make a payment by the tax-filing and payment deadlines because of COVID-19 can request the cancellation of penalty and interest charged to their account. Penalties and interest will not be charged if the new deadlines that the government has announced to tax-filing and payments are met. Once business operations resume, the Taxpayer Relief Program will review requests related to COVID-19 on a priority basis.

General information:

- [Service feedback, objections, appeals, disputes, and relief measures](#)
- [Taxpayer relief provisions](#)

Suspending individual (T1) validation and review activities

Some review and verification activities were initiated prior to the COVID-19 pandemic and clients may have been contacted to provide supporting information in relation to amounts claimed on their individual tax and benefit returns. If Canadians have received any CRA correspondence that includes dates for response or provision of documents for validation and verification programs, no action is required from them at this time. Please note that due to measures taken surrounding the COVID-19 virus, our telephone services are not available. We apologize for the inconvenience.

It is important to note that, although reviews have been postponed, it does not prevent future actions or reviews from being completed. Taxpayers will need to keep their supporting documents, in case they are selected for review in the future.

General information: [Review of your tax return](#)

[Tax Services Offices and Tax Centres \(Sending Returns, Correspondence and Payments to the CRA\)](#)

Due to circumstances surrounding COVID-19, all drop boxes not located at the Canada Revenue Agency's tax centres have been closed. Please don't leave mail at these locations. Drop boxes at the tax centres in Jonquière, Sudbury, and Winnipeg will be monitored regularly and remain open. If you leave your documents at any other location, we can't guarantee your documents will be safe and that we'll get them. To protect your sensitive information and make sure your tax return gets to the CRA quickly and securely, you're strongly encouraged to: file your tax return online using NETFILE, mail your paper returns to the appropriate tax centre.

You're also strongly encouraged to make a payment to the CRA in one of the following ways: pay electronically through your financial institution's Internet or telephone banking service or by setting up pre-authorized debit; take your remittance voucher and pay directly at a financial institution; make an electronic payment.

You may be able to pay in person at any Canada Post outlet using cash or debit card.

If you need help filing your income tax and benefit return, our get ready page has everything you need.

Note: The decision to close the drop boxes also considered the safety of employees responsible for collecting the mail. The main safety consideration is that many drop boxes are located outside CRA buildings that have been vacated or have very minimal capacity. From a health and safety perspective as well as a capacity perspective, it was decided that the best approach was to seal drop boxes in these locations. Because this is not an issue in Tax Centres who are maintaining a higher level of staff, including in the mailrooms, it was decided to maintain the drop boxes.

Tax services offices (TSO) are located throughout Canada. Find the one serving your area in the table below. To find the tax centre for your area, select your TSO from the table below or see Tax centres. The tax centre assigned to each TSO is listed at the bottom of the linked page. If you are a Territorial resident and are looking for information about a Northern Service Centre, go to Northern Service Centres.

Please note that there is no walk-in counter service offered in any CRA locations.

If you are a non-resident and need to contact us about an international-related issue, go to International tax and non-resident enquiries.

[Canada Revenue Agency national COVID-19 Business Continuity Plan](#)

Updated April 27, 2020

Purpose

The Agency's National COVID-19 Business Continuity Plan has been created to provide National direction for coordinated implementation at the local level. The Plan outlines the Agency's prioritization of services. Collaboration at the national and regional level is paramount for success of the Plan.

It will ensure that the Agency can continue to support Canadians with delivery of critical services during the COVID-19 pandemic. Critical services are defined as services whose compromise in terms of availability or integrity, would result in a high degree of injury to the health, safety, security or economic well-being of Canadians, or to the effective functioning of the Government of Canada.

The Plan is reviewed on a regular basis and incrementally adjusted with time to ensure the Agency carries out priority activities in support of the economic well-being of Canadians while safeguarding the health, safety and security of our employees.

As the external landscape evolves and new programs and changes are announced, priorities will be reassessed and some activities currently not deemed critical may become critical.

Agency strategic response objectives

To ensure the continuity of:

- Activities associated with the CRA's internal management of the organization's response to the pandemic as it relates to the health, safety, and security of our workforce;
- Benefits payments to recipients, and associated functions, including, processing of returns and responding to calls received in CRA's call centres in the hope of facilitating greater financial relief to Canadians;
- Activities associated with the CRA's contribution to the Government of Canada's response to the COVID-19 pandemic, especially as it relates to supporting Canada's economic resilience during the pandemic; and
- Agency leadership through the mobilization of our key teams and stakeholders to oversee, manage and deliver the Agency's critical services and to support the Government of Canada's response to the COVID-19 pandemic.

Critical services to Canadians and to the government of Canada – program branches [Footnote 1](#)

Assessment, Benefit, and Service Branch

- Respond to calls placed to the Agency's call centres (agents, traffic control, quality monitoring and support)
- Provide support on the Agency's ABSB e-Services Helpdesk lines and online portals
- Review, assess and process benefit applications, including the Disability Tax Credit, to determine eligibility and entitlement

- Ensure the issuance/re-issuance of benefit payments
- Mobilization of resources throughout the T1 and T2 pipeline process, as required, to address pressures associated with inventory build ups and to action urgent requests, including: selection, data capture (information slips/returns), electronic processing, error inspection, accounting enquiries and adjustments, and set-offs
- Processing of T2 returns, including Scientific Research and Experimental Development (SR&ED), other levies and other specialized workloads
- Processing of paper and electronic GST/HST returns and rebates
- Processing of payments and related financial transactions, including direct and financial institution (FI) remitted payments; updating of accounts; uncashed cheques; corporate suspense, interdepartmental settlements
- Process requests normally stemming from collections, problem resolution, audit, appeals (and other requests) to transfer/disburse credits
- IDENT updates and related activities
- Provide virtual support to the Community Volunteer Income Tax Program (CVITP) and assist organizations with virtual outreach activities (relating to benefits)
- Operate the National Targeting Centre and the Customs Business Number Registration (in support of CBSA)
- Critical information return activities to support ESDC
- Information sharing (via data transfer) in support of socio-economic benefits to Provincial and Territorial governments and other federal departments
- Development and delivery of the new Canada Emergency Student Benefit (CESB), the new Canada Emergency Wage Subsidy (CEWS), the new Canada Emergency Response Benefit (CERB), the new COVID-19 GSTC Supplement, and the Enhanced Canada Child Benefit
- Testing associated with critical system changes, as well as the continued development of both the T3 and BSRP solutions
- Correspondence:
 - Waivers
 - Certification of Residency
 - Letters of Good Standing (Comfort Letters)
- GST/HST Non-Resident Registrations
- Business Number Services in support of the CEWS

Collections and Verification Branch

- Provide dedicated remote call centre agents (VOCALLS) to address financial hardship cases for tax and government program files due to previous collection actions
- Benefit Validation work to action inventories and ensure that benefit recipients receive timely benefit payments
- Service Acceleration Officers to resolve financial hardship cases and taxpayer complaints
- Centre of expertise to address suspicious and fraudulent refunds, unauthorized benefit payments, as well as cases of identity theft
- CVB Individual (T1) validation programs, including Confidence Validities (CV), Pre-Match, Special Assessing, and Request Verification (RV)
- GST/HST Enhanced Registration Review (GERR)

- Planning, development and delivery of Government of Canada priorities including wage subsidy initiatives, Canada Emergency Response Benefit (CERB) and other Covid-19 measures
- Individual (T1) post-assessment review programs:
 - T1 Processing Review (T1PR)
 - T1 Matching
 - Supplementary Examination (SE)
- Part XIII Non-Resident Withholding - NR7-R Applications for Refund of Part XIII Tax Withheld
- Employer Accounts and Services – amendments
- Program areas within the Business Compliance Directorate, with a focus on Employer Examination, GST Examination, Employer Compliance Audit, and Trust Compliance National Inventory (TCNI) to support activities of the Canada Emergency Wage Subsidy.
- Collections: Insolvency
- Debt Management Call Centres in support of the CERB

Compliance Programs Branch

- GST/HST Refund Integrity program
- Expediting urgent taxpayer's requests for audit approval for refunds and credits relating to:
 - Taxpayer requested reassessments
 - Waivers of regulations 102 and 105 withholding and s. 116 certificates of compliance
 - Clearance certificates
 - Credits on account / refund returns
- Exceptional Scientific Research and Experimental Development (SR & ED), including the Film & Media Tax Credit program
- Liaison Officer (LO) program
- Exceptional High risk audits and investigations
- Planning work in support of GC priorities and CRA resumption
- Advance Pricing Agreement (APA), Mutual Agreement Procedures (MAP) and Country-by-Country Reporting (CbCR)
- Tax Shelter Application Review Program
- T1134 Form
- Support activities to Canada Emergency Wage Subsidy (CEWS)

Appeals Branch

- Prioritize objections inventory related to benefits, Scientific Research and Experimental Development (SR & ED) claims and GST/HST refund claims
- Prioritize CPP/EI appeals to the Minister/appeals to the court (only where benefits are pending)
- Conduct intake functions to identify all priority workflows
- With respect to the objections intake functions, properly code accounts to inhibit reassessments and prevent refund set-offs, ensure identification of all open objections and properly allocate and monitor inventories
- Key tax litigation files, with HQ providing support to the Department of Justice
- Core capability in taxpayer relief program

Service, Innovation, and Integration Branch

- Ensure that required data files are created, reviewed for quality, and supplied to our partners, such as Provinces and Territories, Statistics Canada and Department of Finance, in support of socio-economic initiatives
- The Ombudsman Liaison Office will address urgent requests for action received from the Office of the Taxpayers' Ombudsman
- SIIB plays a critical role in supporting internal management of the Agency through governance, analysis, interdepartmental and inter-jurisdictional relationships
- Problem Resolution Program – ensure continuity of operations by addressing issues impacting Canadians' benefits and tax situations
- Monitoring and Reporting activities related to the COVID-19 pandemic
- Gender-based analysis plus (GBA+) and Strategic Environmental Assessments (SEAs)
- Strategic policy and analysis
- Corporate planning and reporting
- COVID-19 analytical support

Office of the Taxpayers' Ombudsman

- Receive complaints from taxpayers relating to the services provided by the CRA
- Assess complaints and escalate when the complainant's personal or financial circumstances require that their file be actioned on an urgent basis and send Urgent Requests for Action (URFA) to the CRA-Ombudsman Liaison Office (OLO) to action
- Systemic Examination Team
- Individual Examination Team
- Corporate Services

Legislative Policy and Regulatory Affairs Branch

- Work on CPP/EI pending claims
- Provide support to Canadians working abroad on Social Security
- Support ESDC to ensure continuity of Supplementary Unemployment Benefit Plans (SUBPs)
- Provide input to government economic and fiscal priorities
- Operate the Dedicated Telephone Service
- Handle Stamping/Licensing for Cannabis enquiries and other excise licensees
- Support time-sensitive income tax ruling requests and technical interpretations
- Process waiver and administrative relief submissions for Deferred Income and Savings Plans (DISP)
- Operate call centres in the areas of GST/HST rulings, registered plans, and registered charities
- Respond to registered charity inquiries received by mail and fax that are Covid-19 related
- Support the delivery of the Canadian Emergency Wage Subsidy by ensuring that adequate resources are available to screen applications from the charitable sector
- Issue GST/HST municipal, charity, and hospital designations and determinations letters
- Conduct verification activities in the Excise program
- Process applications for Qualified Canadian Journalism Organization (QCJO)
- Register new Registered Pension Plans (RPP) and Deferred Profit Sharing Plans (DPSP)

Critical services – business enabling functions

Information Technology Branch

- IT Support
 - National IT Service Desk
 - Enterprise Service Management
 - Production Assurance support
 - Redeployment of laptops and desk side support
- PKI Support
- Cyber Security
- IT development, maintenance and operational support for all IT systems required to support the agency critical services and related programs

Human Resources Branch

- Labour relations
- Occupational health and safety
- Compensation
 - The NES lines have been disabled, but the CCSC mailbox remains a critical service
 - Activities related to situations of no pay or underpay, emergency advances, new hires, final pay and record of employment for terminations and leave without pay, restarting pay for return from leave, processing maternity and parental allowances and disability insurance activities required to ensure benefits are received from the carrier as required.
 - Existing overpayment recoveries will continue, but no new overpayments will be collected
 - Term extensions, and new terms for which documentation has been received at the CCSC will be processed, this includes students
- Employee Assistance Programs
- Early Intervention and Return to Work (EIRTW) services

Public Affairs Branch

- Parliamentary and Cabinet Affairs
- Media Relations and Issues Management
- Language Services
- Strategic Communications and Advisory Services
- Social Media, Marketing, Advertising & Multimedia
- Web (Intranet and Public) & Print Productions
- User-Centric Content Design
- Ministerial Events and Speech Writing
- Privacy Management
- ATIP files - Analysis and processing of existing files
- **Stakeholder engagement and consultation**

Finance and Administration Branch

- Business Continuity functional guidance
- Security Operations, in particular:
 - Agency Operations Centre
 - COMSEC
 - Physical Security – access control
 - Providing functional guidance related to waivers to security CPIs, security awareness; and identity and access management
- Logistics and Administrative Services, particularly:
 - Mail Operations, Records Management and forms and publications storage and distribution, including operations at the National Forms Distribution Centre (NFDC)
 - Knowledge and Research Programs
 - Materiel management
- Contracting services
- Real Property Facilities and Project Management Delivery
- Financial Administration and Management, particularly:
 - payment authorization and processing
 - policy guidance and Help desk activities in support of critical activities
 - year-end activities and reporting, including support and functional guidance
 - revenue accounting and reporting of administered activities
- resource management, including budget allocations, framework maintenance and support for incremental funding requests and major project resumption plans

Legal Services Branch

- Legal advice, administrative and litigation support services

Audit, Evaluation and Risk Branch

- Internal Disclosure
- Risk and Advisory services

Continuity of leadership

All Branches & Regions

- CO/MO Business Continuity Plan
- Mobilize all Assistant Commissioners and their key support staff
- Ensure horizontal coordination of the Agency's activities to support CRA's critical services and to support the Government of Canada's response during the crisis
- Ensure horizontal prioritization and coordination of the Agency's resumption activities

Monitoring and reporting

- As the COVID-19 pandemic evolves, the plan will be reviewed and adjusted accordingly.

- Guidance from lead government partners and authorities will be monitored during the crisis.
- A national After Action Report (AAR) will be completed following the event to address gaps and lessons learned.
- Ongoing meetings will take place with the following groups: Core Incident Management Committee, Agency Management Committee, the Agency COVID-19 Task force and the Board of Management.
- Stakeholders such as national UTE - PSAC and AFS - PIPSC unions, other federal government departments, and Provincial/Territorial partners, will be briefed regularly.
- Ongoing tracking and reporting of employees, who have been deemed to be providing a critical service, who have a presumptive case of COVID-19 (as confirmed by their health authority), or confirmed case of COVID-19 (as confirmed by their health authority); and work refusals.

Response by phases of pandemic

As we progress through phases of the pandemic, critical service priorities and associated strategies will be reviewed and adjusted accordingly.

Footnotes

Footnote 1

Changes from April 27, 2020 are highlighted in bold characters.

Other Administrative Announcements

Take advantage of the CRA's digital services

With the outbreak of COVID-19, you can use the CRA's secure [digital services](#) to interact with the CRA and easily manage your tax affairs. These services can help you track your refund, view or change your return, check benefit and credit payments, view RRSP limits, set up or update direct deposit, and receive email notifications. Individuals registered for [My Account](#) can access certified software that has features that make tax-filing even easier: [Auto-fill my return](#) automatically fills in parts of your tax return with information the CRA has on file; [Express NOA](#) gives you your notice of assessment right after the CRA receives and processes your return; [ReFILE](#) allows you to make changes to your return using certified tax software. If you are registered for [My Business Account](#) you can: receive your mail online; submit documents; view and pay balances; transfer payments

Volunteer tax clinics

The Canada Revenue Agency (CRA) and Revenu Québec expect that many community organizations may reduce or cancel services provided under the Community Volunteer Income Tax Program and Volunteer Income Tax Assistance program. If you're planning to go to a free tax clinic, check our tax clinic directory before you go. Due to the extension of the filing season from April 30 to June 1, 2020, there may be opportunities for community organizations that have suspended operations to re-establish their services prior to the June 1 filing deadline. You will need to authorize a volunteer before they can file taxes or discuss matters on your behalf. Learn about the changes to electronic signatures when authorizing a representative.

Other filing methods

We understand that you may no longer be able to attend our tax clinics due to concerns surrounding the COVID-19 virus. There are several other options for you to file your taxes:

- NETFILE: File online using CRA certified tax-filing software (free and paid options available)
- Paper filing: You can still file your income tax and benefit return on paper
 - if you filed on paper last year and your address with the CRA is up-to-date, you should have received your paper tax package in the mail by February 17, 2020
 - view or order the Income tax package for 2019, or call the CRA at 1-855-330-3305 to order a copy (make take up to 10 days for delivery)
- File my Return: File your income tax and benefit return using our free and secure automated telephone service
 - invitation letters were mailed to eligible individuals with low or fixed incomes whose situations remain unchanged from year to year
 - for residents of Québec, only the federal portion of the income tax and benefit return is completed

For other ways to file your taxes, go to [Doing your taxes](#).

For information on filing a Québec provincial tax return, contact [Revenu Québec](#).

Outreach activities

The CRA is adapting its Outreach Program to support individuals during COVID-19. Through this service, the CRA can help individuals to better understand their tax obligations and to help them get the benefits and credits they are entitled. Traditionally available in-person, this service is now available over the phone, where possible by completing an online request for an information session. Outreach officers are being asked to maintain contact with partner organizations and associations to discuss the situation and concerns they may have with any planned activities. They will provide information, links, and documents to support partner organizations in helping taxpayers, where possible.

Temporary 10% Wage Subsidy for Employers (ITA 153(1.02), (1.03), and (1.04))

Legislation

COVID-19 Emergency Response Act

PART 1

Subsection 6(1)

Section 153 of the Act is amended by adding the following after subsection (1.01):

(1.02) For the purposes of this Act, if an eligible employer pays, at a particular time that is within the eligible period, eligible remuneration in respect of which a particular amount is required to be deducted or withheld under subsection (1), then the eligible employer is deemed to have remitted to the Receiver General at the particular time in respect of the particular amount, an amount equal to the least of

(a) the amount determined by the formula $A - B$ where

A is the prescribed amount, and

B is the total of all amounts, each of which is an amount deemed to have been remitted by the eligible employer under this subsection prior to the particular time (and, if more than one such payment is made at the particular time, the eligible employer may designate the order in which the amounts are considered to have been paid),

(b) the amount determined by the formula $C \times D$ where

C is the prescribed percentage, and

D is the amount of the eligible remuneration, and

(c) the amount determined by the formula $E \times F$ where

E is the prescribed amount, and

F is the total number of eligible employees employed by the eligible employer during the eligible period.

Definitions — subsection (1.02)

(1.03) The following definitions apply for the purposes of this subsection and subsection (1.02).

“eligible employee” means an individual who is employed in Canada.

“eligible employer” means a person or partnership that

(a) employs one or more eligible employees;

(b) has, on March 18, 2020, a business number in respect of which the person or partnership is registered with the Minister to make remittances required under this section; and

(c) is any of

(i) a Canadian-controlled private corporation for the purposes of section 125 that (A) would have a business limit for its last taxation year that ended before the start of the eligible period greater than nil, if the amount determined for paragraph 125(5.1)(b) were deemed to be nil, or (B) if the corporation does not have a taxation year that ended before the start of the eligible period, would meet the condition in clause (A) if its taxation year ended immediately before the start of the eligible period,

- (ii) an individual (other than a trust),
- (iii) a partnership, all of the members of which are described in subparagraphs (i) to (iii) or (v),
- (iv) a person exempt from tax under Part I because of paragraph 149(1)(l), and
- (v) a registered charity.

“eligible period” means the period beginning on March 18, 2020 and that ends on June 19, 2020.

“eligible remuneration” means salary, wages or other remuneration paid to an eligible employee during the eligible period.

Deemed remittances under subsection (1.02)

(1.04) For greater certainty, amounts deemed under subsection (1.02) to have been remitted to the Receiver General are deemed to not be held in trust under subsections 227(4) and (4.1).

[Presumably, the prescribed amount and prescribed percentage will correspond with the amounts described below and will be added shortly to the ITR]

Overview

The Government announced a 10% temporary wage subsidy for employers for a period of three months. Eligible employers (individuals - excluding trusts, certain partnerships, non-profit organization, registered charity, or certain Canadian-controlled private corporations - including cooperative corporations) who pay salary, wages, or taxable benefits to employees, between March 18, 2020 and June 19, 2020, can reduce payroll remittances of federal, provincial, or territorial income tax by the amount of the subsidy. This measure is only applicable to remittances made to the CRA. No application is required, however, employers are responsible for calculating and making the appropriate reductions in withholdings.

The subsidy permits employers to reduce income tax remittances by 10% of remuneration paid to employees between March 18 and June 20, 2020 to a maximum of \$1,375 per employee and \$25,000 per employer (an employer cannot reduce its required CPP or EI premiums). In certain cases, the 10% subsidy may be available where the *Canada Emergency Wage Subsidy* is not available

See also: [FAQs for temporary wage subsidy for employers](#), Ball, “[Temporary wage subsidy: How it works](#)”, CPA Canada, April 2, 2020.

[CRA – “Frequently Asked Questions – Temporary Wage Subsidy for Employers”](#)

1. What is the 10% Temporary Wage Subsidy for Employers?

The Temporary Wage Subsidy for Employers is a three-month measure that will allow eligible employers to reduce the amount of payroll deductions required to be remitted to the Canada Revenue Agency (CRA).

Note: The Canada Emergency Wage Subsidy, which provides a 75% wage subsidy to eligible employers for up to 12 weeks, is a separate program. For more information on that program, see [Canada Emergency Wage Subsidy](#).

2. Which employers are eligible?

You are an eligible employer if you are a(n): 1) individual (excluding trusts), partnership (see note below), non-profit organization, registered charity, or Canadian-controlled private corporation (including a cooperative corporation) eligible for the small business deduction; 2) have an existing business number and payroll program account with the CRA on March 18, 2020; and 3) pay salary, wages, bonuses, or other remuneration to an eligible employee.

An eligible employee is an individual who is employed in Canada.

Note: Partnerships are only eligible for the subsidy if their members consist exclusively of individuals (excluding trusts), registered charities, or Canadian-controlled private corporations (CCPCs) eligible for the small business deduction.

For more information on whether your corporation is a CCPC, see [Type of Corporation](#).

For more information on whether your CCPC is eligible for the small business deduction, see [Small Business Deduction](#) in the T2 Corporation Income Tax Guide. [See also CPA Canada/the CTF, "[list of other tax questions and issues](#)", April 20, 2020, "[list of other COVID-19-related tax issues](#)", May 4 and Bruce Ball, "[COVID-19 tax update: CEWS, employee expenses and benefits, deadline extensions](#)", May 7, 2020.]

3. How much is the subsidy?

The subsidy is equal to 10% of the remuneration you pay from March 18, 2020 to June 19, 2020, up to \$1,375 for each eligible employee and to a maximum of \$25,000 total per employer.

Note: Associated CCPCs will not be required to share the maximum subsidy of \$25,000 per employer.

4. How do I calculate the subsidy?

The subsidy must be calculated manually, either by you or whoever is responsible for making your payroll remittances. The CRA will not automatically calculate the allowable subsidy.

Note: Your subsidy calculation is based on the total number of eligible employees employed at any time during the three-month period. See the examples below for more information.

Example 1

You pay 5 eligible employees monthly salaries of \$4,100 for a total monthly payroll of \$20,500. Your wage subsidy for the month will be 10% of \$20,500, or \$2,050. For the three-month period, if all your payroll information remains the same in each month, you will pay \$61,500 of remuneration. Therefore, 10% of the remuneration you pay in the three-month period is \$6,150. Since this amount is below the maximum

allowable amount of \$6,875 ($\$1,375 \times 5$ employees), your total wage subsidy for the three-month period will be \$6,150.

Example 2

You pay 8 eligible employees monthly salaries of \$4,750 for a total monthly payroll of \$38,000. Your wage subsidy for the month will be 10% of \$38,000, or \$3,800. For the three-month period, if all your payroll information remains the same in each month, you will pay \$114,000 of remuneration. Therefore, 10% of the remuneration you pay in the three-month period is \$11,400. Since this amount is above the maximum allowable amount of \$11,000 ($\$1,375 \times 8$ employees), your total wage subsidy for the three-month period will be capped at \$11,000.

Example 3

You pay 5 eligible employees monthly salaries of \$4,100 for a total monthly payroll of \$20,500. Your wage subsidy for the month will be 10% of \$20,500, or \$2,050. In the second month, you pay 7 eligible employees monthly salaries of \$4,100 for a total monthly payroll of \$28,700. Your wage subsidy for the second month will be 10% of \$28,700, or \$2,870. In the third month, you also pay 7 eligible employees monthly salaries of \$4,100 for a total monthly payroll of \$28,700. Your wage subsidy for the third month will be 10% of \$28,700, or \$2,870. For the three-month period, you will pay \$77,900 of remuneration. Therefore, 10% of the remuneration you pay in the three-month period is \$7,790. Since this amount is below the maximum allowable amount of \$9,625 ($\$1,375 \times 7$ employees), your total wage subsidy for the three-month period will be \$7,790.

5. How will I receive the subsidy?

You do not need to apply for the subsidy.

You will continue deducting income tax, Canada Pension Plan (CPP) contributions, and Employment Insurance (EI) premiums from salary, wages, bonuses, or other remuneration paid to your employees, as you currently do.

The subsidy is calculated when you remit these amounts to the CRA.

Once you have calculated your subsidy, you can reduce your current payroll remittance of federal, provincial, or territorial income tax that you send to the CRA by the amount of the subsidy.

Important

You cannot reduce your remittance of CPP contributions or EI premiums. You must continue remitting the CPP contributions and EI premiums that you deducted from your employees, as well as your share of CPP contributions and EI premiums, to the CRA.

For example, if you deducted \$2,500 of income tax from your employees' pay and calculated a subsidy of \$2,050, you would reduce your current payroll remittance of federal, provincial, or territorial income tax by

\$2,050. You would remit \$450 of income tax to the CRA. The remaining \$2,050 that you keep would represent your subsidy.

You could continue reducing the income tax on future payroll remittances, up to \$1,375 for each eligible employee and to a maximum of \$25,000 total per employer, for all remuneration paid on or before June 19, 2020.

6. When can I start reducing payroll remittances?

You can start reducing payroll remittances of federal, provincial, or territorial income tax in the first remittance period that includes remuneration paid from March 18, 2020 to June 19, 2020.

Note: Payroll remittances are not subject to deferral as part of the tax measures to help support those affected by the COVID-19 outbreak. You must continue remitting payroll deductions by your remittance due date.

For example, if you are a regular remitter, you can reduce your payroll remittance that is due to the CRA on April 15, 2020.

7. Where subsidies exceed payroll remittances

If the income taxes you deduct are not sufficient to offset the value of the subsidy in a specific period, you can reduce future payroll remittances to benefit from the subsidy. This includes reducing remittances that may fall outside of the application period for the wage subsidy (after June 19, 2020).

For example, if you calculated a subsidy of \$2,050 on remuneration paid from March 18, 2020 to June 19, 2020, but only deducted \$1,050 of federal, provincial, or territorial income tax from your employees, you can reduce a future payroll remittance by \$1,000, even if that remittance is in respect to remuneration paid after June 19, 2020.

8. What if I don't reduce payroll remittances during the year?

If you are an eligible employer, but choose not to reduce your payroll remittances during the year, you can still calculate the 10% Temporary Wage Subsidy for Employers on remuneration paid from March 18, 2020 to June 19, 2020. At the end of the year, the CRA will pay the amount to you or transfer it to your next year's remittance.

9. What books and records do I need to support the subsidy?

You will need to keep information to support your subsidy calculation. This includes:

- the total remuneration paid from March 18, 2020 to June 19, 2020;
- the federal, provincial, or territorial income tax that was deducted from that remuneration; and
- the number of eligible employees employed in that period.

The CRA is currently updating reporting requirements. More information on how to report this subsidy will be released in the near future.

10. Is the subsidy considered taxable income?

Yes. If you receive the subsidy, you have to report the total amount as income in the year in which the subsidy is received.

11. What if my business is closed?

If you did not pay salary, wages, bonuses, or other remuneration to an eligible employee from March 18, 2020 to June 19, 2020, you cannot receive the subsidy, even if you are an eligible employer.

12. What about payroll remittances made to Revenu Québec

The 10% Temporary Wage Subsidy for Employers allows eligible employers to reduce payroll remittances made to the CRA only.

13. What if I pay tax-exempt remuneration?

If you pay tax-exempt salary, wages, bonuses, or other remuneration to an eligible employee, you can still calculate the 10% Temporary Wage Subsidy for Employers on remuneration paid from March 18, 2020 to June 19, 2020. At the end of the year, the CRA will pay the amount to you.

Canada Emergency Response Benefit (CERB)

Legislation

[See the *COVID-19 Emergency Response Act*, Part 2, which enacts the *Canada Emergency Response Benefit Act*]

The *Canada Emergency Response Benefit Act* is enacted as follows:

An Act respecting income support payments for workers (coronavirus disease 2019)

Short title

1 This Act may be cited as the *Canada Emergency Response Benefit Act*.

Definitions

2 The following definitions apply in this Act.

COVID-19 means the coronavirus disease 2019.

Minister means the Minister of Employment and Social Development.

“week” means the period of seven consecutive days beginning on and including Sunday.

“worker” means a person who is at least 15 years of age, who is resident in Canada and who, for 2019 or in the 12-month period preceding the day on which they make an application under section 5, has a total income of at least \$5,000 — or, if another amount is fixed by regulation, of at least that amount — from the following sources:

(a) employment;

(b) self-employment;

(c) benefits paid to the person under any of subsections 22(1), 23(1), 152.04(1) and 152.05(1) of the *Employment Insurance Act*; and

(d) allowances, money or other benefits paid to the person under a provincial plan because of pregnancy or in respect of the care by the person of one or more of their new-born children or one or more children placed with them for the purpose of adoption.

3 With the consent of the Minister of Finance, the Minister may, by regulation, fix an amount for the purposes of the definition worker in section 2.

4 The Minister must make an income support payment to a worker who makes an application under section 5 and who is eligible for the payment.

5 (1) A worker may, in the form and manner established by the Minister, apply for an income support payment for any four-week period falling within the period beginning on March 15, 2020 and ending on October 3, 2020.

(2) No worker is permitted to file an application after December 2, 2020.

(3) An applicant must provide the Minister with any information that the Minister may require in respect of the application.

6 (1) A worker is eligible for an income support payment if

(a) the worker, whether employed or self-employed, ceases working for reasons related to COVID-19 for at least 14 consecutive days within the four-week period in respect of which they apply for the payment; and

(b) they do not receive, in respect of the consecutive days on which they have ceased working, (i) subject to the regulations, income from employment or self-employment, (ii) benefits, as defined in subsection 2(1) of the *Employment Insurance Act*, (iii) allowances, money or other benefits paid to the worker under a provincial plan because of pregnancy or in respect of the care by the worker of one or more of their new-born children or one or more children placed with them for the purpose of adoption, or (iv) any other income that is prescribed by regulation.

(2) An employed worker does not cease work for the purpose of paragraph (1)(a) if they quit their employment voluntarily.

(3) The Minister may, by regulation,

(a) exclude a class of income from the application of subparagraph (1)(b)(i); and

(b) prescribe any other income for the purposes of subparagraph (1)(b)(iv).

7 (1) The amount of an income support payment for a week is the amount fixed by regulation for that week.

(2) With the consent of the Minister of Finance, the Minister may, by regulation, fix the amount of an income support payment for a week specified in the regulation.

(3) Regulations made under subsection (2) may distinguish among different classes of workers.

8 (1) The maximum number of weeks for which income support payments may be made to a worker is 16 weeks or, if another number of weeks is fixed by regulation, that number of weeks.

(2) With the consent of the Minister of Finance, the Minister may, by regulation, fix a number of weeks for the purpose of subsection (1).

9 The Minister is authorized to collect and use, for the purposes of the administration and enforcement of this Act, the Social Insurance Number of a person who makes an application under this Act.

10 The Minister may, for any purpose related to verifying compliance or preventing non-compliance with this Act, by notice served personally or by confirmed delivery service, require that any person provide any information or document within the reasonable time that is stated in the notice.

11 An income support payment (a) is not subject to the operation of any law relating to bankruptcy or insolvency; (b) cannot be assigned, charged, attached or given as security; (c) cannot be retained by way of deduction, set-off or compensation under any Act of Parliament other than this Act; and (d) is not garnishable moneys for the purposes of the Family Orders and Agreements Enforcement Assistance Act.

12 (1) If the Minister determines that a person has received an income support payment to which the person is not entitled, or an amount in excess of the amount of such a payment to which the person is entitled, the person must repay the amount of the payment or the excess amount, as the case may be, as soon as is feasible.

(2) The amount of the erroneous payment or overpayment, as determined by the Minister, constitutes a debt due to Her Majesty in right of Canada, as of the day on which it was paid, that may be recovered by the Minister.

(3) The amount of any debt referred to in subsection (2) may be certified by the Minister, and registration of the certificate in the Federal Court has the same effect as a judgment of that Court for the amount specified in the certificate and all related registration costs.

13 (1) Subject to subsections (2) to (7), no action or proceedings are to be taken to recover money owing under this Act after the expiry of the six-year limitation or prescription period that begins on the day on which the money becomes due and payable.

(2) Money owing by a person under this Act may be recovered at any time by way of deduction from, set-off against or compensation against any sum of money, including an income support payment under this Act, that may be due or payable by Her Majesty in right of Canada to the person, other than an amount payable under section 122.61 of the Income Tax Act.

(3) If a person's liability for money owing under this Act is acknowledged in accordance with subsection (5), the time during which the limitation or prescription period has run before the acknowledgment does not count in the calculation of that period.

(4) If a person's liability for money owing under this Act is acknowledged in accordance with subsection (5) after the expiry of the limitation or prescription period, an action or proceedings to recover the money may, subject to subsections (3) and (6), be brought within six years after the date of the acknowledgment.

(5) An acknowledgment of liability means (a) a promise to pay the money owing, made by the person or their agent, mandatary or other representative; (b) an acknowledgment of the money owing, made by the person or their agent, mandatary or other representative, whether or not a promise to pay can be implied from it and whether or not it contains a refusal to pay; (c) a part payment by the person or their agent, mandatary or other representative of any money owing; or (d) an acknowledgment of the money owing, made in the course of proceedings under the Bankruptcy and Insolvency Act or any other legislation dealing with the payment of debts by the person, their agent, mandatary or other representative or the trustee or administrator.

(6) The running of a limitation or prescription period in respect of money owing under this Act is suspended during any period in which it is prohibited to commence or continue an action or other proceedings against the person to recover money owing under this Act.

(7) This section does not apply in respect of an action or proceedings relating to the execution, renewal or enforcement of a judgment.

14 No interest is payable on any amount owing to Her Majesty in right of Canada under this Act as a result of an erroneous payment or overpayment.

SOR/2020-61 April 1, 2020

EMPLOYMENT INSURANCE ACT

Whereas the Minister of Employment and Social Development may, for the purpose of mitigating the economic effects of the coronavirus disease 2019 (COVID-19), pursuant to subsection 153.3(1) of the *Employment Insurance Act*, make interim orders;

Whereas, pursuant to subsection 153.3(3) of that Act, the Minister of Finance consents to the making of the annexed interim Order;

Whereas, pursuant to subsection 153.3(4) of that Act, the President of the Treasury Board consents to the making of the annexed interim Order in respect of Part III of that Act or in respect of a regulation made under that Act for the purposes of that Part;

And whereas, the Minister of Employment and Social Development has consulted with the Canada Employment Insurance Commission before making the annexed Order;

Therefore, the Minister of Employment and Social Development, pursuant to section 153.3 of the Employment Insurance Act, makes the annexed Interim Order Amending the *Employment Insurance Act* (Employment Insurance Emergency Response Benefit).

2020-04-15 *Canada Gazette* Part II, Vol. 154, No. 8

Interim Order Amending the *Employment Insurance Act* (Employment Insurance Emergency Response Benefit)

Amendment

1 The *Employment Insurance Act* is amended by adding the following after section 153.4:

PART VIII.4

Employment Insurance Emergency Response Benefit

Interpretation

Definition of COVID-19

153.5 (1) In this Part, COVID-19 means the coronavirus disease 2019.

Claimant

(2) For the purposes of this section and sections 153.6 to 153.13, the definition claimant in subsection 2(1) applies to a person who: (a) ceases working, whether employed or self-employed, for reasons related to COVID-19; or (b) could have, but for the coming into force of this Part, on or after March 15, 2020, had a benefit period established with respect to any of the benefits referred to in subsection (3).

Benefits referred to in paragraph (2)(b)

(3) The benefits referred to in paragraph (2)(b) are (a) benefits paid under Part I, with the exception of benefits paid under sections 22 to 25; and (b) benefits paid under section 152.03.

Application

Application of certain provisions

153.6 Subject to any other provision in this Part, only the following provisions of this Act apply to this Part: (a) the definitions benefit period and insurable earnings in subsection 2(1); (b) the definition initial claim for benefits in subsection 6(1); (c) sections 21 and 152.03; and (d) Parts III, IV, VI and Part VII.

Employment Insurance Emergency Response Benefit

Payment

153.7(1) An employment insurance emergency response benefit is payable to a claimant who makes a claim under section 153.8 and who is eligible for the benefit.

Other benefits

(2) A claimant who receives, under a provincial Act or any other provincial mechanism, a sum of money or financial aid of any type and in any form, for reasons related to COVID-19, remains eligible to receive the employment insurance emergency response benefit.

Claim

153.8(1) Any claimant may, in the form and manner established by the Minister, make a claim for the employment insurance emergency response benefit for any two-week period starting on a Sunday and falling within the period beginning on March 15, 2020 and ending on October 3, 2020.

Limitation

(2) A claimant is not permitted to make a claim after December 2, 2020.

Information

(3) A claimant must provide the Minister with any information that the Minister may require in respect of the claim.

Eligibility

153.9 (1) A claimant is eligible for the employment insurance emergency response benefit (a) if they (i) reside in Canada, (ii) are at least 15 years of age, (iii) have insurable earnings of at least \$5,000 in 2019 or in the 52 weeks preceding the day on which they make the claim under section 153.8, (iv) whether employed or self-employed, cease working for at least seven consecutive days within the two-week period in respect of which they claimed the benefit, and (v) have no income from employment or self-employment in respect of the consecutive days on which they cease working; or (b) are a claimant referred to in paragraph 153.5(2)(b).

Ineligibility

(2) A claimant is not eligible if, (a) they receive, under this Act, a benefit other than the employment insurance emergency response benefit; (b) they receive allowances, money or other benefits paid under a provincial plan (i) because of pregnancy, or (ii) because the claimant is caring for one or more of their new-born children,

or one or more children placed with them for the purpose of adoption; or (c) they receive or did receive an income support payment under the Canada Emergency Response Benefit Act.

Exclusion

(3) A claimant does not cease working for the purpose of subsection (1) if they leave their employment voluntarily.

Amount of payment

153.10 (1) The amount of the employment insurance emergency response benefit for a week is \$500.

Provincial assistance — COVID-19

(2) For greater certainty, if a claimant receives, under a provincial Act or any other provincial mechanism, a sum of money or financial aid of any type and in any form, for reasons related to COVID-19, the weekly amount of the employment insurance emergency response benefit will not be reduced or eliminated.

Maximum number of weeks

153.11 The maximum number of weeks for which the employment insurance emergency response benefit may be paid to a claimant is 16 weeks.

Social Insurance Number

153.12 The Minister is authorized to collect and use, for the purposes of the administration and enforcement of this Part, the Social Insurance Number of a claimant who makes a claim under this Part.

Benefit Period

No reduction

153.13 When a benefit period is being established for a claimant who has received an employment insurance emergency response benefit, in establishing the benefit period, the weeks during which the benefit was paid is not to be taken into account.

Conflict

2 The provisions of Part VIII.4 of the *Employment Insurance Act* apply despite any other provision of that Act or any of its regulations.

Coming into Force

3 This Interim Order is deemed to have come into force on March 15, 2020.

2020-04-15 Canada Gazette Part II, Vol. 154, No. 8

SOR/2020-62 April 1, 2020

CANADA EMERGENCY RESPONSE BENEFIT ACT

The Minister of Employment and Social Development, with the consent of the Minister of Finance, makes the annexed Income Support Payment Amount Regulations pursuant to subsection 7(2) of the *Canada Emergency Response Benefit Act*.

Gatineau, March 31, 2020

Carla Qualtrough

Minister of Employment and Social Development

Income Support Payment Amount Regulations

Income Support Payment

Amount of income support payment

1 For the purpose of subsection 7(1) of the Canada Emergency Response Benefit Act, the amount of an income support payment for any week is \$500.

Coming into Force

Registration

2 These Regulations come into force on the day on which they are registered.

N.B. The Regulatory Impact Analysis Statement for these Regulations appears at page 627, following SOR/2020-61.

REGULATORY IMPACT ANALYSIS STATEMENT

(This statement is not part of the Regulations or the Interim Order.)

Issues

Parliament has enacted the *Canada Emergency Response Benefit Act* (the Act) to authorize the making of income support payments to workers who cease working for reasons related to the COVID-19 coronavirus disease. As provided in the Act, the amount of the income support payment is to be fixed in regulation by the Minister of Employment and Social Development, with the consent of the Minister of Finance.

Background

The COVID-19 acute respiratory disease is a condition in which affected individuals develop fever, cough and/or difficulty breathing. COVID-19 has clearly demonstrated that it can cause severe, life-threatening respiratory disease. In more severe cases, infection can cause pneumonia, severe acute respiratory syndrome, kidney failure and death. As a result of quarantine and directed self-isolation measures which have been put in place across Canada to mitigate the spread of the COVID-19, Canadians have been urged to remain in their homes and many workplaces have closed temporarily. This has led to many Canadians being unable to work during this period. Many Canadians do not receive Employment Insurance or other income during this time, which may cause serious financial hardship. The new Act establishes a new income support payment for eligible workers who cease working for reasons related to COVID-19 that would be paid in four-week instalments. The amount of the income support payment per week is to be fixed in regulations by the Minister, as per subsection 7(2) of the Act.

Objective

The objective of this regulation is to fix the amount of the income support payment as \$500 per week under the Act.

Description

As per subsection 7(2) of the Act, this regulation is being put in place by the Minister of Employment and Social Development, with the consent of the Minister of Finance, fixing the income support payment amount as \$500 per week. This regulation will allow the income support payment to be made to individuals who cease working due to reasons related to COVID-19 and meet other eligibility requirements.

The regulation comes into force upon registration.

Regulatory development

Consultation

As this amendment is directly in response to the immediate and extraordinary public health situation posed by the outbreak of COVID-19, measures need to be in place expeditiously to be effective. Consequently, no prepublication was undertaken.

Modern treaty obligations and Indigenous engagement and consultation

There are no implications for modern treaty obligations or Indigenous engagement in these regulations.

Instrument choice

The amount is to be fixed in regulations. There is no discretion in the choice of instrument to set the income support payment amount.

Regulatory analysis

Benefits and costs

.....

The Canada Emergency Response Benefit is part of the Government's COVID-19 Economic Response Plan, which will provide direct support to Canadian workers and businesses to help meet the cash needs of Canadian businesses and households, and to help stabilize the economy. These measures will also help ensure that individuals are able to remain at home as directed, thus reducing the risk of further spread of the disease.

Small business lens

No small business impacts are expected to result from these amendments.

One-for-one rule

These amendments have no impact on administrative burden or costs to business or employers.

Regulatory cooperation and alignment

These amendments are not related to any commitments related to other regulatory jurisdictions.

Strategic environmental assessment

A preliminary environmental scan revealed no environmental impacts associated with this regulatory amendment.

Gender-based analysis plus (GBA+)

These regulations do not target persons of any gender or identified group. The changes will benefit eligible workers who have to cease work due to COVID-19, regardless of other characteristics.

Rationale

These amendments will allow the Government of Canada to implement the Act and provide support to workers affected by COVID-19.

Implementation, compliance and enforcement, and service standards

Implementation

These regulations will be implemented immediately upon coming into force.

Registration

Questions and Answers on the Canada Emergency Response Benefit (Updated May 5)

What is the Canada Emergency Response Benefit?

The Canada Emergency Response Benefit provides temporary income support to workers who have stopped working related to COVID-19. Individuals who are eligible for Employment Insurance regular or sickness benefits, or who have recently exhausted Employment Insurance regular or fishing benefits may also be

eligible. The new Canada Emergency Response Benefit provides \$500 per week for a maximum of 16 weeks. The Benefit is available from March 15, 2020, to October 3, 2020. You can apply no later than December 2, 2020 for payments retroactive to within that period.

On this page

- [Apply](#)
- [Eligibility](#)
- [Income Requirements](#)
- [Payment](#)
- [Maternity/Parental benefits](#)
- [Students/Apprentices](#)
- [Retired persons](#)
- [Persons with Disabilities](#)
- [Part-time Workers](#)
- [Self-employed and Independent Workers](#)
- [Employment Insurance](#)

Apply

Where can I apply for the CERB?

You can apply [here](#).

Can I apply for the CERB over the phone, or only online? What if I don't have access to a computer at my house and I must self-isolate?

The best way for you to apply for the Canada Emergency Response Benefit is [online](#). However, if you do not have online access, you can apply for the Benefit using the toll free number 1-833-966-2099.

Under what circumstances can I apply for the CERB?

The Canada Emergency Response Benefit is available to those who stop working for reasons related to COVID-19, for example:

- You have lost your job;
- You are in quarantine or sick due to COVID-19;
- You are taking care of others because they are in quarantine or sick due to COVID-19; and/or
- You are taking care of children or other dependents because their care facility is closed due to COVID-19.

There may be other reasons related to COVID-19 beyond these examples why you may have stopped working. However, you cannot voluntarily quit your job.

Alternatively, you can apply for the Canada Emergency Response Benefit if:

- You are eligible for Employment Insurance regular or sickness benefits; or
- You are a former Employment Insurance claimant who used up your entitlement to your Employment Insurance regular or fishing benefits between December 29, 2019 and October 3, 2020.

To get the Canada Emergency Response Benefit, you may not earn more than \$1,000 for a period of at least 14 consecutive days within the initial four week period of your claim or \$1000 in total for each subsequent claim.

How do I know whether to apply for EI benefits or the CERB?

If you have stopped working because of COVID-19, you should apply for the Canada Emergency Response Benefit.

A single portal is available to assist you with the application process. You will be asked to answer a few simple questions which will help direct you to complete the application best suited to your situation.

For anyone who became eligible for EI regular or sickness benefits on March 15, 2020 or later, your Employment Insurance claim will be automatically processed through the Canada Emergency Response Benefit.

For other Employment Insurance benefits, including maternity, parental, caregiving, fishing and work-sharing, you should continue to [apply](#) as you normally would.

If I am already receiving EI regular benefits, should I reapply for the CERB?

No.

If you are already receiving Employment Insurance regular benefits, you will continue to receive these benefits until the end of your benefit period.

You cannot be paid Employment Insurance benefits and the Canada Emergency Response Benefit for the same period.

I have applied for EI regular or sickness benefits, but my claim hasn't been processed yet, do I need to reapply for the CERB?

No. You should not submit another application for the same benefit period.

Service Canada is processing all of these claims as quickly as possible.

What if I stopped working before March 15th but only applied for EI after March 15th – which benefit will I receive?

If you became eligible for Employment Insurance regular or sickness benefits before March 15th, your claim will be processed under the pre-existing Employment Insurance rules. You will not receive the Canada Emergency Response Benefit.

How is the maximum of 16 weeks calculated? Is it when I apply or when I receive my first payment? Can I collect the 16 week CERB twice – once through Service Canada and once through the Canada Revenue Agency?

Service Canada and the Canada Revenue Agency are jointly delivering the Canada Emergency Response Benefit and an individual may only receive a maximum of 16 weeks in total within the eligibility period from March 15, 2020 to October 3, 2020. You can either apply for the Benefit through Service Canada or the Canada Revenue Agency, **but not both**.

The calculation of the 16 weeks begins with the first week for which you are receiving the Benefit. However, the 16 weeks do not have to be taken consecutively. For example, you could receive the Benefit for 4 weeks beginning March 15th and reapply for your second benefit period a few months later based on your personal situation.

Please note that the 16 week count does not restart when you reapply for the Canada Emergency Response Benefit after taking a break because you found employment.

Do I need to provide any documentation when I apply for the CERB?

You will need to provide your personal contact information, your Social Insurance Number and confirm that you meet the eligibility requirements.

You may be asked to provide additional documentation to verify your eligibility at a future date.

Do I need a medical certificate to receive the CERB if I am in quarantine or sick from COVID-19?

No.

Is a Record of Employment required to apply for the CERB?

A Record of Employment is not required to apply for the Canada Emergency Response Benefit.

However, employers are encouraged to provide a Record of Employment in the event that any employee should subsequently apply for Employment Insurance benefits.

Eligibility

What are the eligibility criteria for the CERB?

The Benefit is available to workers:

- Residing in Canada, who are at least 15 years old;
- Who have stopped working because of reasons related to COVID-19 or are eligible for Employment Insurance regular or sickness benefits or have exhausted their Employment Insurance regular or fishing benefits between December 29, 2019 and October 3, 2020;
- Who had employment and/or self-employment income of at least \$5,000 in 2019 or in the 12 months prior to the date of their application; and,
- Who have not quit their job voluntarily.

When submitting your first claim, you cannot have earned more than \$1,000 in employment and/or self-employment income for 14 or more consecutive days within the four-week benefit period of your claim.

When submitting subsequent claims, you cannot have earned more than \$1,000 in employment and/or self-employment income for the entire four-week benefit period of your new claim.

Provided it is allowed in your province or territory, you may also receive provincial or territorial support payments at the same time you receive the Canada Emergency Response Benefit.

Do I need to be laid off to access the CERB?

No.

Workers who remain attached to their company can receive the Canada Emergency Response Benefit if they meet the eligibility requirements.

Can you receive the CERB if you are not a citizen or permanent resident?

Yes if you meet the eligibility requirements, which includes residing in Canada and having a valid Social Insurance Number.

Am I eligible for the CERB even if my job is still there but I don't feel comfortable going to work as a result of risk associated with COVID-19? For example, what if I have someone at home who has a compromised immune system and I cannot risk infecting them.

The Canada Emergency Response Benefit is available to those who stop working for reasons related to COVID-19, for example:

- You have lost your job;
- You are in quarantine or sick due to COVID-19;
- You are taking care of others because they are in quarantine or sick due to COVID-19; and/or
- You are taking care of children or other dependents because their care facility is closed due to COVID-19.

There may be other reasons related to COVID-19 beyond these examples why you may have stopped working. **However, you cannot voluntarily quit your job.**

If you are concerned about the safety of your working conditions, you should discuss the situation with your employer.

- If you work in a federally-regulated workplace, you may wish to consult your workplace health and safety committee or health and safety representative as well as the document “Right to refuse dangerous work” at <https://www.canada.ca/en/employment-social-development/services/health-safety/reports/right-refuse.html>
- Otherwise, you may wish to consult the website for the department of labour in your province or territory for further information on your rights and the process you should follow.
- The Canadian Centre for Occupational Health and Safety (<https://www.ccohs.ca/>) is another possible resource.

Am I eligible to apply for the CERB if I volunteer to be temporarily laid off by my employer to help them manage the pressures on their business?

Yes. You are eligible for the Canada Emergency Response Benefit if you are laid off as a result of reasons related to COVID-19, even if you maintain your attachment with your employer.

If I lost my job prior to March 15th for reasons related to COVID-19 will I be able to receive the CERB?

If you became eligible for Employment Insurance regular or sickness benefits prior to March 15th, your claim will be processed under the pre-existing Employment Insurance rules.

If you are not eligible for Employment Insurance regular or sickness benefits and lost your job prior to March 15th you may be eligible for the Canada Emergency Response Benefit delivered by the Canada Revenue Agency. However, the Benefit is only available for periods between March 15 and October 3, 2020.

Am I eligible to apply for the CERB if I have not declared that I earned any money in the last year?

While having filed income tax for 2019 is not an eligibility requirement, you will need to confirm when applying for the Canada Emergency Response Benefit that you had at least \$5000 in employment or self-employment income in 2019 or in the 12 months prior to the date of your application. You will also need to confirm that you have not earned more than \$1000 in employment and/or self-employment income in a period of at least 14 consecutive days within the first benefit period and for the entire four-week benefit period of any subsequent claim. If you are deemed ineligible for the Benefit at a later date, you will be required to pay it back.

The income of at least \$5,000 may be from employment and/or self-employment. For those who are not eligible for Employment Insurance you may also include maternity and parental benefits under the Employment Insurance program and/or similar benefits paid in Quebec under the Quebec Parental Insurance Plan as part of the calculation for income.

Can employers send their employees off on furloughs to help cope with the decline in available work?

Employers can choose to ask their employees to take a furlough to help meet their business requirements. In this case, the employee would be considered to have stopped working (unpaid leave) and eligible for the Canada Emergency Response Benefit provided they meet the other eligibility criteria.

There is no requirement for the employer-employee relationship to be severed and the employee can continue to receive other benefits such as medical benefits from the employer and still be eligible for the Benefit.

If an employee has stopped working but is still receiving benefits from their employer (e.g. medical) are they eligible for the Canada Emergency Response Benefit?

Yes.

Stopping work does not mean that the employee has severed all ties with their employer. The employer can continue to provide non-cash benefits to the employee and these will not impact their eligibility for the Canada Emergency Response Benefit.

Does being in receipt of severance impact a person's eligibility for the Canada Emergency Response Benefit?

A severance payment does not impact an individual's eligibility for the Canada Emergency Response Benefit.

Income Requirements

What counts towards the \$1,000 in income I can earn?

The \$1,000 includes employment and/or self-employment income. This includes among others: tips you may earn while working; non-eligible dividends; honoraria (e.g., nominal amounts paid to emergency service volunteers); and royalties (e.g., paid to artists).

However, royalty payments received from work that took place before the period for which a person applies for the Canada Emergency Response Benefit do not count as income during that specific benefit period.

Pensions, student loans and bursaries are not employment income and therefore, should not be included in the \$1000.

Applications will be verified against tax records to confirm income.

What income types count towards the \$5,000 in employment and/or self-employment income?

The \$5,000 includes all employment and self-employment income. This includes among others: tips you have declared as income; non-eligible dividends; honoraria (e.g., nominal amounts paid to emergency service volunteers); and royalties (e.g., paid to artists). If you are not eligible for Employment Insurance, you may also include maternity and parental benefits you received from the Employment Insurance program and/or similar benefits paid in Quebec under the Quebec Parental Insurance Plan.

Pensions, student loans and bursaries are not considered employment income and should not be included.

Does the minimum income of \$5,000 have to be earned in Canada?

No.

The income does not have to be earned in Canada, but you need to reside in Canada.

If I am in receipt of dividends am I eligible for the CERB?

Yes as long as the dividends are non-eligible dividends (generally those paid out of corporate income taxed at the small business rate) and you meet the eligibility criteria.

Non-eligible dividends count towards the minimum \$5000 in income required for eligibility. Non-eligible dividends also count toward the \$1000 income threshold for a benefit period.

Do artists' royalties count as employment or self-employment income with respect to the CERB?

Yes, in some cases. Artists' royalties would be considered payments received as self-employment income if they were received as compensation for using or allowing the use of a copyright, patent, trademark, formula or secret process that is a result of their own work or invention. These royalties count towards the \$5,000 income threshold, as well as towards the \$1,000 that claimants can earn per month while receiving the Benefit. However, royalty payments received from work that took place before the period for which a person applies for the Canada Emergency Response Benefit do not count as income during that specific benefit period. Other royalties (i.e., from investment activities) do not count with respect to the Benefit.

Payment

How much could I receive through the CERB?

If you meet the eligibility requirements, you would receive \$500 per week to a maximum of 16 weeks. The Benefit is taxable -- you will be expected to report it as income when you file your income tax for the 2020 tax year.

When and how will I receive my CERB payment? Is there a waiting period?

There is no waiting period so you will receive your Benefit within 10 days of applying. Payments will be made through direct deposit or by cheque; however direct deposit is faster. Your payments will be retroactive to the date you became eligible.

If I would be entitled to more than the \$500 per week under EI, will I get the higher amount?

No. You will receive \$500 per week, regardless of what you may have been eligible to receive through Employment Insurance.

However, once you are finished receiving the Canada Emergency Response Benefit, you will still be eligible to receive Employment Insurance at the higher rate provided you cannot find a job. Getting the Canada Emergency Response Benefit does not affect your EI entitlement.

If I would have been entitled to less than the \$500 per week under EI, will I get the \$500?

Yes. You will receive \$500 per week, regardless of what you may have been eligible to receive through Employment Insurance.

What happens if I get a CERB payment I am not entitled to because I applied twice - once to the Canada Revenue Agency and once to Service Canada?

Canadians should only apply for the Canada Emergency Response Benefit from either Service Canada **OR** the Canada Revenue Agency, not both. If you have already applied for Employment Insurance benefits but haven't received your benefits yet, you should not submit another application.

While there will not be any penalty for Canadians if you have received a payment in error, you will have to repay the CERB benefits for which you are not entitled and will receive a letter from the CRA providing you with further information about the repayment process.

Specifically, if you have received the Canada Emergency Response Benefit twice for the same benefit period, you are requested to return one of the payments to the Canada Revenue Agency using the following procedure:

- If you still have the original Canada Emergency Response Benefit cheque, you can return the cheque by mail to the address below.

- If you received the payment by direct deposit, or deposited the cheque, you can mail your repayment to the CRA. Be sure to:
 1. Make payment out to “Receiver General for Canada”
 2. Indicate it is for “Repayment of CERB”
 3. Include your Social Insurance Number (SIN) or your Temporary Tax Number (TTN)

Please do not send cash through the mail.

Please mail your payment to

Revenue Processing – Repayment of CERB

Sudbury Tax Centre

1050 Notre Dame Avenue

Sudbury ON P3A 0C1

Once I receive my first payment, can I assume I will receive my next payment 4 weeks later?

No, the renewal of payments will not be automatic. You must confirm your eligibility for each period for which you apply either [online](#) or by phone (1-833-966-2099).

If you are receiving your Benefit through Service Canada you must complete your EI Report Card to confirm your eligibility.

Maternity/Parental benefits

If I am on maternity/parental benefits, am I eligible to apply for the CERB?

You cannot receive maternity or parental benefits at the same time as the Canada Emergency Response Benefit.

If you cannot return to work due to COVID-19 following your maternity/parental leave, you would be considered to have stopped working due to COVID-19. If you meet the other eligibility requirements you may receive the Canada Emergency Response Benefit.

Students/Apprentices

Am I eligible for the CERB if I am a student who was working part-time and lost my job for reasons related to COVID-19?

Yes, provided you lost your job as a result of reasons related to COVID-19 and meet the other eligibility criteria.

I lost my job but I am receiving bursaries and/or scholarships. Can I get the CERB?

Yes, provided you stopped working for reasons related to COVID-19 and meet the other eligibility criteria.

Student loans and bursaries do not affect eligibility for the Canada Emergency Response Benefit.

Does the money I receive through bursaries and/or scholarships count toward the requirement for \$5000 in income?

No. Student loans and bursaries do not count toward the \$5000 in income.

The income of at least \$5,000 may be from employment and/or self-employment. For those who are not eligible for Employment Insurance you may also include maternity and parental benefits under the Employment Insurance program and/or similar benefits paid in Quebec under the Quebec Parental Insurance Plan as part of the calculation for income.

Am I eligible for the CERB if I am in an apprenticeship program, receiving funding through the Employment Insurance Program, and lose my job as a result of COVID-19?

No, but you could be eligible to continue receiving your Employment Insurance benefits.

Retired persons

Are people who lost their job but are receiving a pension eligible for the CERB?

Yes, provided you stopped working for reasons related to COVID-19 and meet the other eligibility criteria.

Pension income does not affect eligibility to the Canada Emergency Response Benefit.

Does pension income count towards the \$5000 income requirement for the CERB?

No. Pension income does not count toward the \$5000 in income.

The income of at least \$5,000 may be from employment and/or self-employment. For those who are not eligible for Employment Insurance you may also include maternity and parental benefits under the Employment Insurance program and/or similar benefits paid in Quebec under the Quebec Parental Insurance Plan as part of the calculation for income.

Persons with Disabilities

Can I get the CERB if I am receiving disability benefits?

Yes, provided you stopped working for reasons related to COVID-19 and meet the other eligibility criteria.

Disability benefits do not affect eligibility to the Canada Emergency Response Benefit.

Does the money I receive through my disability benefits count toward the requirement for \$5000 in income?

No. Funding received through disability benefits does not count toward the \$5000 in income.

The income of at least \$5,000 may be from employment and/or self-employment. For those who are not eligible for Employment Insurance you may also include maternity and parental benefits under the Employment Insurance program and/or similar benefits paid in Quebec under the Quebec Parental Insurance Plan as part of the calculation for income.

Part-time Workers

I am a part-time worker who has seen a reduction in my hours as a result of COVID-19. Am I eligible for the CERB?

You may be eligible if you have stopped working because of COVID-19.

When submitting your first claim, you cannot have earned more than \$1,000 in employment and/or self-employment income for a period of at least 14 or more consecutive days within the four-week benefit period of your claim.

When submitting subsequent claims, you cannot have earned more than \$1,000 in employment and/or self-employment income for the entire four-week benefit period of your new claim.

Self-employed and Independent Workers

Are self-employed small business owners eligible for the CERB?

Yes provided they meet the eligibility criteria including that they stopped working due to COVID-19 and do not earn more than \$1000 in a period of at least 14 consecutive days in the first benefit period and for the entire four-week benefit period of any subsequent claim.

Small Business owners can receive income from their business in different ways, including as salary, business income or dividends. In determining their eligibility for the Canada Emergency Response Benefit:

- Owners who take a salary from their business should consider their pre-tax salary;
- Owners who rely on business income should consider their net pre-tax income (gross income less expenses);
- Owners who rely on dividend income should consider this as self-employment income provided it comes from non-eligible dividends (generally, those paid out of corporate income taxed at the small business rate).

Can someone qualify for CERB if they still have a small amount of income coming into their business account as a sole proprietor to pay some of their business expenses (commercial rent, utility costs, etc.) as long as they are not paying themselves any income from the business?

Yes. To be eligible for the Canada Emergency Response Benefit, you must have stopped working as a result of reasons related to COVID-19 and receive less than \$1,000 in employment or self-employment income for at least 14 consecutive days within the initial four-week period for which you apply. For subsequent periods, you cannot receive more than \$1,000 in employment or self-employment income for the entire four-week period.

Are Self-Employed Fishers eligible for the CERB?

Self-employed fishers are encouraged to apply for Employment Insurance fishing benefits.

If a self-employed fisher does not meet the criteria to establish a new EI fishing benefits claim, or if they have exhausted their EI fishing benefits between December 29, 2019 and October 3, 2020 and are unable to work due to COVID-19, they may be eligible for the Canada Emergency Response Benefit, provided they meet the eligibility criteria.

You cannot be in receipt of Employment Insurance benefits (including fishing benefits) and the Canada Emergency Response Benefit for the same period.

Employment Insurance

Do I need to complete my bi-weekly EI reports?

Yes.

While you are receiving the CERB through Service Canada and the Employment Insurance program, you must complete reports to show that you are eligible and to continue to be paid.

You can complete your reports online using the [Internet Reporting Service](#) or by telephone at 1-800-531-7555. You will need your 4-digit Access Code from Service Canada and your Social Insurance Number (SIN). Continue completing reports when they're due to continue to be paid for the duration of your claim.

Do I get a choice between collecting the EI CERB and collecting EI regular Benefits?

No.

If you became eligible for Employment Insurance prior to March 15th, your claim will be processed under the pre-existing Employment Insurance rules.

If you became eligible for Employment Insurance regular or sickness benefits March 15th onward, your claim will be automatically processed through the Canada Emergency Response Benefit.

Will workers with open EI claims (which they established before March 15) be handled by the old rules even if they reactivate their claim after March 15th?

Yes. If you are already receiving Employment Insurance regular benefits, you will continue to receive these benefits until the end of your benefit period.

You cannot exit the Employment Insurance system to apply for the Canada Emergency Response Benefit before the end of your Employment Insurance benefit period.

You also cannot get the Employment Insurance benefits and the Canada Emergency Response Benefit for the same period.

I am a seasonal worker who received EI regular benefits over the off-season and I have just exhausted my benefit entitlement, but I am unable to find work due to COVID-19—am I eligible for the CERB?

Yes. You are eligible for the Canada Emergency Response Benefit if you are a former Employment Insurance claimant who used up your entitlement to your Employment Insurance regular benefits between December 29, 2019 and October 3, 2020, and are unable to find work due to COVID-19.

The date for which you would potentially become eligible for the Canada Emergency Response Benefit would be the week following your last Employment Insurance benefit payment or March 15, 2020, whichever is most recent. You may not receive EI benefits and the Canada Emergency Response Benefit for the same period.

I was laid-off from my work prior to March 15, 2020 for reasons not related to COVID-19 and I have exhausted my EI regular benefits, but I am unable to find work due to COVID-19—am I eligible for the CERB?

Yes. You are eligible for the Canada Emergency Response Benefit if you are a former Employment Insurance claimant who used up your entitlement to your Employment Insurance regular benefits between December 29, 2019 and October 3, 2020, and are unable to find work due to COVID-19.

The date for which you would potentially become eligible for the Canada Emergency Response Benefit would be the week following your last Employment Insurance benefit payment or March 15, 2020, whichever is most recent. You may not receive EI benefits and the Canada Emergency Response Benefit for the same period.

Are individuals who are part of work-sharing agreements eligible for the CERB?

No. Individuals who are part of work-sharing agreements are not eligible as you cannot be getting Employment Insurance Benefits and the Canada Emergency Response Benefit at the same time.

Employers and workers can continue to enter into Work-Sharing agreements. The Canada Emergency Response Benefit has no impact on claims subject to Work-Sharing agreements. These claims continue to be processed using the standard rules for calculating Work-Sharing benefits.

Are individuals who are working while on claim eligible for the CERB if they lose their jobs for reasons related to COVID-19?

You cannot be paid Employment Insurance benefits as part of working while on claim and the Canada Emergency Response Benefit for the same period.

However, if you lose your job for reasons related to COVID-19 you will no longer be eligible for working while on claim. You may be eligible for the Canada Emergency Response Benefit provided you meet the eligibility criteria.

I am a fisher who received Employment Insurance fishing benefits over the off-season and I have just exhausted my benefit entitlement, but I am unable to find work due to COVID-19—am I eligible for the Canada Emergency Response Benefit?

If a self-employed fisher does not meet the criteria to establish a new EI fishing benefits claim, or if they have exhausted their EI fishing benefits between December 29, 2019 and October 3, 2020 and are unable to work due to COVID-19, they may be eligible for the Canada Emergency Response Benefit, provided they meet the eligibility criteria.

You may not receive Employment Insurance benefits (including fishing benefits) and the Canada Emergency Response Benefit for the same period.

Canada.ca – [Apply for Canada Emergency Response Benefit \(CERB\) with CRA](#)

[click the links for details, which are updated regularly]

- [Who can apply: Applying for CERB with CRA](#)
Who can get the CERB
- [How to apply: Applying for CERB with CRA](#)
When and how to apply for the CERB
- [Keep getting your payments: Applying for CERB with CRA](#)
How to re-apply for the CERB and when you can expect it
- [Return or repay a payment: Applying for CERB with CRA](#)
Why and how to return or repay the CERB
- [Contact us about CERB](#)
How to contact the CRA with your questions about the CERB

See also: [Benefits, credits and financial support: CRA and COVID-19](#); and [What to do if the Canada Revenue Agency reviews your benefits](#)

News Release 2020-04-15: Prime Minister announces expanded access to Canada Emergency Response Benefit and support for essential workers

The Government of Canada is taking significant and decisive action to support Canadians and businesses facing hardship as a result of the COVID-19 global pandemic. No Canadian should have to choose between protecting their health, putting food on the table, paying for their medication or caring for a family member. This is why the government introduced the Canada Emergency Response Benefit (CERB), a taxable benefit of \$2,000 every four weeks for up to four months for eligible workers who have lost their income due to COVID-19. The Prime Minister, Justin Trudeau, today announced that the government is stepping up to better support those who need help but don't qualify for the CERB, and Canadians working in essential jobs who make less than they would if they received the benefit.

To help more Canadians benefit from the CERB, the government will be changing the eligibility rules to:

- 1) Allow people to earn up to \$1,000 per month while collecting the CERB;
- 2) Extend the CERB to seasonal workers who have exhausted their EI regular benefits and are unable to undertake their usual seasonal work as a result of the COVID-19 outbreak;
- 3) Extend the CERB to workers who recently exhausted their EI regular benefits and are unable to find a job or return to work because of COVID-19.

The COVID-19 pandemic has placed particular demands on low-income workers in certain sectors, including those on the front-line in hospitals and nursing homes, those ensuring the integrity of the food supply, or providing essential retail services to Canadians. In recognition that these essential workers' salaries are often less or similar than what they would receive from the CERB, the government will work with provinces and territories through a new transfer to cost-share a temporary top-up to the salaries of workers deemed essential in the fight against COVID-19, who make less than \$2,500 a month. Details as to the application and delivery of this measure will be released shortly following further work with provinces and territories. This measure could help several million workers currently involved in the COVID-19 response. The government will continue to look for ways to better help all Canadians during this difficult time.

Quick Facts

- The government is working to get money into the pockets of Canadians as quickly as possible. Canadians begin to receive their CERB payments within 10 days of application. Canadians will have to apply every four weeks, attesting that they continue to meet the eligibility criteria for the CERB payment, which will be available to individuals for a maximum of 16 weeks, until October 3, 2020.
- The more accessible CERB and the top-up for low-income essential workers are part of the government's COVID-19 Economic Response Plan, which committed \$107 billion in support to Canadians and businesses facing hardship as a result of COVID-19.

Backgrounder 2020-04-15: Expanding access to the Canada Emergency Response Benefit and proposing a new wage boost for essential workers

Ensuring that the Canada Emergency Response Benefit helps those who need it

The government established the Canada Emergency Response Benefit (CERB) to support workers impacted by the COVID-19 pandemic. This taxable benefit provides \$2,000 every four weeks for up to four months to workers who lose their income as a result of the COVID-19 pandemic. The CERB covers Canadians who have lost their job, are sick, quarantined, or taking care of someone who is sick with COVID-19, as well as working parents who must stay home without pay to care for children who are sick or at home because of school and daycare closures. The CERB also applies to wage earners, as well as contract workers and self-employed individuals who would not otherwise be eligible for Employment Insurance (EI) and are unable to work due to COVID-19. Additionally, workers who are still employed, but are not receiving income because of disruptions to their work situation due to COVID-19, also qualify for the CERB. This will help businesses keep their employees as they navigate these difficult times, while ensuring they preserve the ability to quickly resume operations as soon as it becomes possible.

The CERB is available to workers who meet all of the following conditions:

- live in Canada and are at least 15 years old
- stopped working because of COVID-19 or are eligible for EI regular or sickness benefits
- have not voluntarily quit their job
- had income of at least \$5,000 in 2019 or in the 12 months prior to the date of their application.

To help more Canadians benefit from the CERB, the government is announcing changes to the eligibility rules to:

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- Allow people to earn up to \$1,000 per month while collecting the CERB.
- Extend the CERB to seasonal workers who have exhausted their EI regular benefits and are unable to undertake their regular seasonal work as a result of the COVID-19 outbreak.
- Extend the CERB to workers who have recently exhausted their EI regular benefits and are unable to find a job or return to work because of COVID-19.

These changes will be retroactive to March 15, 2020 . More details will be posted on the portal shortly.

A new wage boost for essential workers

The COVID-19 pandemic has placed particular demands on low-income workers in certain sectors, including those on the front-line in hospitals and nursing homes, those ensuring the integrity of the food supply, or providing essential retail services to Canadians. With today's announcement, the Government of Canada will work with provinces and territories through a new transfer to cost-share a temporary top up to the salaries of low-income essential workers that the provinces and territories have deemed essential in the fight against COVID-19.

The Government of Canada will cover a portion of the cost of providing temporary financial support to these low-income workers, thereby helping to support employers in keeping their workers on staff, while also ensuring fairness. Through this new transfer, provinces and territories will be able to provide their low-income essential workers (those who earn less than \$2,500 per month), with a top up. This will provide a much needed boost to those on the front-line in hospitals, those caring for seniors in long-term care facilities, those working so hard to make sure that there that is food on our shelves and tables, and others. We continue to work with provinces and territories on the delivery of this measure and further details will be released shortly.

Quebec and British Columbia have already implemented direct wage support for low-income workers in the essential service sectors. With today's announcement, the federal government will be sharing the cost of this wage support through the new transfer to these provinces.

Backgrounder 2020-04-01: Canada Emergency Response Benefit (Employment and Social Development Canada)

The Canada Emergency Response Benefit provides temporary emergency income support to workers who have stopped working and are without employment or self-employment income for reasons related to COVID-19.

The Canada Emergency Response Benefit replaces the Emergency Care Benefit and the Emergency Support Benefit announced on March 18, 2020.

Eligibility

The CERB will be available to workers: 1) residing in Canada, who are at least 15 years old; 2) who have stopped working because of COVID-19; 3) who had income of at least \$5,000 in 2019 or in the 12 months prior to the date of their application; and 4) who are or expect to be without employment or self-employment income for at least 14 consecutive days in the initial four-week period.

For subsequent benefit periods, they expect to have no employment income.

The Benefit is also available to workers who, after March 15, are eligible for Employment Insurance regular or sickness benefits.

The income of at least \$5,000 may be from any or a combination of the following sources: employment; self-employment; maternity and parental benefits under the Employment Insurance program and/or similar benefits paid in Quebec under the Quebec Parental Insurance Plan.

The Benefit is only available to individuals who stopped work as a result of reasons related to COVID-19. If you have not stopped working because of COVID-19, you are not eligible for the Benefit.

Application process

- Applications for the CERB will open on April 6, 2020 at Canada.ca/coronavirus.
- Applicants will be asked simple questions that help direct them to one of two service options:
- Canadians who would generally be eligible for EI benefits will be directed to apply for the CERB through Service Canada through Appliweb; or
- Canadians who would generally not be eligible for EI benefits will be directed to apply for the CERB through the CRA's MyAccount or CRA's automated toll-free line at 1-800-959-2019.

Canadians calling the toll-free line at 1-800-959-2019 will be connected to the CRA's automated telephone system. This is a dedicated line for CERB applications.

Applicants will need to affirm that they meet the eligibility criteria and information that individuals provide during the application process may be verified at a later time.

The benefit is available from March 15, 2020, to October 3, 2020. You can apply no later than December 2, 2020.

Applying online

Canadians can get ready to apply for the CERB by signing up to My Account or My Service Canada Account. They should also make sure their direct deposit and mailing information is up to date with the CRA.

Amount

The CERB will be paid in blocks of four weeks in the amount of \$2,000, which is equivalent to \$500 per week. If an individual's situation continues, they can re-apply for a payment for multiple 4-week periods, to a maximum of 16 weeks (4 periods).

Processing time

Once the application process opens as of April 6, 2020, Canadians can expect to receive payments within three to five business days through direct deposit or within 10 business days by cheque.

Finance News Release 2020-03-25: Canada Emergency Response Benefit

The Government of Canada is taking strong, immediate and effective action to protect Canadians and the economy from the impacts of the global COVID-19 pandemic. No Canadian should have to choose between protecting their health, putting food on the table, paying for their medication or caring for a family member.

To support workers and help businesses keep their employees, the government has proposed legislation to establish the Canada Emergency Response Benefit (CERB). This taxable benefit would provide \$2,000 a month for up to four months for workers who lose their income as a result of the COVID-19 pandemic. The CERB would be a simpler and more accessible combination of the previously announced Emergency Care Benefit and Emergency Support Benefit.

The CERB would cover Canadians who have lost their job, are sick, quarantined, or taking care of someone who is sick with COVID-19, as well as working parents who must stay home without pay to care for children who are sick or at home because of school and daycare closures. The CERB would apply to wage earners, as well as contract workers and self-employed individuals who would not otherwise be eligible for Employment Insurance (EI).

Additionally, workers who are still employed, but are not receiving income because of disruptions to their work situation due to COVID-19, would also qualify for the CERB. This would help businesses keep their employees as they navigate these difficult times, while ensuring they preserve the ability to quickly resume operations as soon as it becomes possible.

The EI system was not designed to process the unprecedented high volume of applications received in the past week. Given this situation, all Canadians who have ceased working due to COVID-19, whether they are EI-eligible or not, would be able to receive the CERB to ensure they have timely access to the income support they need.

Canadians who are already receiving EI regular and sickness benefits as of today would continue to receive their benefits and should not apply to the CERB. If their EI benefits end before October 3, 2020, they could apply for the CERB once their EI benefits cease, if they are unable to return to work due to COVID-19. Canadians who have already applied for EI and whose application has not yet been processed would not need to reapply. Canadians who are eligible for EI regular and sickness benefits would still be able to access their normal EI benefits, if still unemployed, after the 16-week period covered by the CERB.

The government is working to get money into the pockets of Canadians as quickly as possible. The portal for accessing the CERB would be available in early April. EI eligible Canadians who have lost their job can continue to apply for EI here, as can Canadians applying for other EI benefits.

Canadians would begin to receive their CERB payments within 10 days of application. The CERB would be paid every four weeks and be available from March 15, 2020 until October 3, 2020.

This benefit would be one part of the government's COVID-19 Economic Response Plan, to support Canadian workers and businesses and help stabilize the economy by helping Canadians pay for essentials like housing and groceries, and helping businesses pay their employees and bills during this unprecedented time of global uncertainty.

The new Canada Emergency Response Benefit

We will provide a taxable benefit of \$2,000 a month for up to 4 months to:

- i) workers who must stop working due to COVID-19 and do not have access to paid leave or other income support,
- ii) workers who are sick, quarantined, or taking care of someone who is sick with COVID-19,
- iii) working parents who must stay home without pay to care for children that are sick or need additional care because of school and daycare closures,
- iv) workers who still have their employment but are not being paid because there is currently not sufficient work and their employer has asked them not to come to work,
- v) wage earners and self-employed individuals, including contract workers, who would not otherwise be eligible for Employment Insurance.

The Canada Emergency Response Benefit will be accessible through a secure web portal starting in early April. Applicants will also be able to apply via an automated telephone line or via a toll-free number.

Employment Insurance Regular Benefits

See Canada.ca under "[EI regular benefits: Apply](#)". Also, see Part 18 of the *COVID-19 Emergency Response Act* and [P.C. 2020-153](#) (SOR/2020-44), *Regulations Amending the Employment Insurance Regulations*.

News Release 2020-05-07: [Prime Minister announces agreements to boost wages for essential workers](#)

While many of us are being asked to stay home, millions of Canadians are being called on to go to work every day. These Canadians are providing us with essential services, so we can continue to keep our families safe and healthy. We are relying on them now more than ever, and that is why the Government of Canada is working with provinces and territories to provide them with a much-needed wage boost.

The Prime Minister, Justin Trudeau, today announced that all provinces and territories have confirmed, or are in the process of confirming, plans to cost share wage top-ups for their essential workers.

The Government of Canada will provide up to \$3 billion in support to increase the wages of low-income essential workers. Each province or territory will determine which workers would be eligible for support, and how much support they will receive.

These measures are part of the Government of Canada's comprehensive economic plan to help Canadians and businesses through this period of uncertainty. We will continue to monitor this evolving situation closely, and take additional actions as needed to protect our health and safety, and stabilize the economy.

Quotes

"Workers are risking their health to provide us with essential care and services, and we need to make sure that they are paid properly for the work they do every day. We're stepping up, and working with the provinces and territories, to give a much-needed wage boost to Canadians who are helping keep our country and economy strong during this difficult time."

The Rt. Hon. Justin Trudeau, Prime Minister of Canada

“Canada’s front line workers are dealing directly with the impact of the COVID-19 pandemic by taking care of Canadians in our hospitals and nursing homes. They deserve our support. This measure will help workers critical to the current COVID-19 response get the compensation they need.”

The Hon. Bill Morneau, Minister of Finance

Quick Facts

- The Government of Canada has announced targeted new initiatives to support Canadians through the COVID-19 pandemic, such as:
 - Introducing the Canada Emergency Response Benefit, a taxable benefit of \$2,000 every 4 weeks for up to 16 weeks to eligible workers who have lost their income due to COVID-19. The government also extended the eligibility of this benefit to individuals who earn up to \$1,000 per month, as well as workers who have recently exhausted their EI regular benefits and are unable to find a job or return to work because of COVID-19.
 - Providing families who receive the Canada Child Benefit (CCB) an extra \$300 per child for the month of May.
 - Providing a one-time special payment through the Goods and Services Tax credit for low- and modest-income families. The average additional benefit is close to \$400 for single individuals and close to \$600 for couples.
 - Providing approximately \$9 billion towards various measures, including the Canada Emergency Student Benefit, to support post-secondary students and recent graduates who are unable to secure employment in order to help them overcome the challenges brought on by the pandemic.
 - Extending the maximum duration of the Work-Sharing program, from 38 weeks to 76 weeks, for workers who agree to reduce their normal working hours because of developments beyond the control of their employers.
 - Allowing all taxpayers to defer, until after August 31, 2020, the payment of income tax amounts that become owing on or after March 18, and before September 2020.

Associated Links

- [Coronavirus disease \(COVID-19\)](#)
- [Canada’s COVID-19 Economic Response Plan](#)
- [Prime Minister announces more support for workers and businesses through Canada’s COVID-19 Economic Response Plan](#)
- [Prime Minister announces expanded access to Canada Emergency Response Benefit and support for essential workers](#)

Goods and Services Tax credit (GSTC)

Legislation

COVID-19 Emergency Response Act

PART 1

Subsection 2(1)

Section 122.5 [GST/HST credit] of the *Income Tax Act* is amended by adding the following after subsection (3):

(3.001) An eligible individual in relation to a month specified for a taxation year who files a return of income for the taxation year is deemed to have paid during the specified month on account of their tax payable under this Part for the taxation year an amount determined by the formula $0.5(A - B)$ where

A is the total of

(a) \$580,

(b) \$580 for the qualified relation, if any, of the individual in relation to the specified month,

(c) if the individual has no qualified relation in relation to the specified month and is entitled to deduct an amount for the taxation year under subsection 118(1) because of paragraph (b) of the description of B in that subsection in respect of a qualified dependant of the individual in relation to the specified month, \$580,

(d) \$306 times the number of qualified dependants of the individual in relation to the specified month, other than a qualified dependant in respect of whom an amount is included under paragraph (c) in computing the total for the specified month,

(e) if the individual has no qualified relation and has one or more qualified dependants, in relation to the specified month, \$306, and

(f) if the individual has no qualified relation and no qualified dependant, in relation to the specified month, the lesser of \$306 and 2% of the amount, if any, by which the individual's income for the taxation year exceeds \$9,412; and

B is 5% of the amount, if any, by which the individual's adjusted income for the taxation year in relation to the specified month exceeds \$37,789.

Subsection 2(2)

Section 122.5 of the Act is amended by adding the following after subsection (3.01):

(3.02) Notwithstanding subsection (3.001), if an eligible individual is a shared-custody parent (within the meaning assigned by section 122.6, but with the words qualified dependant in that section having the

meaning assigned by subsection (1)) in respect of one or more qualified dependants at the beginning of a month, the amount deemed by subsection (3.001) to have been paid during the specified month is equal to the amount determined by the following formula: $0.5(A + B)$ where

A is the amount determined by the formula in subsection (3.001), calculated without reference to this subsection; and

B is the amount determined by the formula in subsection (3.001), calculated without reference to this subsection and subparagraph (b)(ii) of the definition eligible individual in section 122.6.

Subsection 2(3)

Section 122.5 of the Act is amended by adding the following after subsection (4):

(4.1) Notwithstanding subsection (4) and for the purposes of this section, the month specified in subsection (3.001) is May 2020 (or an earlier month designated by the Minister) and the taxation year is the 2018 taxation year.

Subsection 5(1)

Paragraph 152(1)(b) [Assessment] of the Act is replaced by the following:

(b) the amount of tax, if any, deemed by subsection 120(2) or (2.2), 122.5(3) *or* (3.001), 122.51(2), 122.7(2) or (3), 122.8(4), 122.9(2), 122.91(1), 125.4(3), 125.5(3), 125.6(2), 127.1(1), 127.41(3) or 210.2(3) or (4) to be paid on account of the taxpayer's tax payable under this Part for the year. [emphasis added]

Subsection 5(2)

Paragraph 152(1.2)(d) of the Act is replaced by the following:

(d) if the Minister determines the amount deemed by subsection 122.5(3) *or* (3.001) to have been paid by an individual for a taxation year to be nil, subsection (2) does not apply to the determination unless the individual requests a notice of determination from the Minister. [emphasis added]

Subsection 5(3)

Paragraph 152(4.2)(b) of the Act is replaced by the following:

(b) redetermine the amount, if any, deemed by subsection 120(2) or (2.2), 122.5(3) *or* (3.001), 122.51(2), 122.7(2) or (3), 122.8(4), 122.9(2), 122.91(1), 127.1(1), 127.41(3) or 210.2(3) or (4) to be paid on account of the taxpayer's tax payable under this Part for the year or deemed by subsection 122.61(1) to be an overpayment on account of the taxpayer's liability under this Part for the year. [emphasis added]

Overview

The Government has introduced a one-time special payment to be made by early May through the Goods and Services Tax credit for low-and modest-income families. The average additional benefit will be approximately \$400 for single individuals and \$600 for couples. An individual is not required to apply for this benefit – if eligible, the payment will be automatically made. On its website, under “[Benefits, credits and support payments: CRA and COVID-19](#)”, the CRA states: “April 9 - GST/HST credit payment: The one-time supplementary GST/HST credit payment will be issued starting on April 9, 2020. This payment is part of the Government of Canada's response to the COVID-19 pandemic. You will get the payment automatically if you normally receive the GST/HST credit. It will be mailed to you or deposited into your bank account if you're enrolled for direct deposit”.

See Also: [Prime Minister's remarks updating Canadians on the rollout of the Canada Emergency Response Benefit](#) (April 1, 2020).

CRA–COVID-19 - Frequently asked questions: Increase to the GST/HST credit amount (updated April 16)

What is the increase to the GST/HST credit amount?

The one-time payment doubles, for the majority of Canadians, the annual GST/HST credit amounts for the 2019-2020 benefit year (2018 tax year) and is being issued as part of the Government of Canada's response to the COVID-19 pandemic.

Who gets the increase?

You will get the one-time special GST/HST credit payment amount automatically if you normally receive the GST/HST credit and have filed a 2018 tax return. Payments will be issued on April 9, 2020. If you were previously not entitled to the GST/HST credit, but have filed your 2018 tax return, you may also get the one-time special GST/HST credit amount based on your family net income. If you're not entitled to the one-time special GST/HST credit amount, you may be eligible for the [Canada Emergency Response Benefit](#).

Will I get the one-time special GST/HST credit payment automatically?

If you normally receive the GST/HST credit amount, you will get the one-time special GST/HST credit payment amount automatically. If you were previously not entitled to the GST/HST credit, and have filed your 2018 tax return, you may also get the one-time credit amount based on your family net income.

When will I get the one-time special GST/HST credit payment?

You will receive the one-time special GST/HST credit payment starting April 9. Your regular quarterly GST/HST credit payment will be sent or deposited separately on April 3. You will get a notice explaining the additional one-time special GST/HST credit payment by mail or through MyAccount.

Why did I receive a GST/HST credit payment on April 3 but I did not receive the one-time special GST/HST credit payment on April 9?

If you receive a paper cheque, it could take up to 10 business days for you to receive the payment.

You might also not have received a payment on April 9 if any of the following information on your account has changed since March 9, 2020: direct deposit, address, marital status. You may also not receive it if your 2018 income tax was reassessed, or your 2019 income tax was assessed and you have an amount owing. For any balance owing amounts on the 2019 income tax year, the CRA recognizes these amounts are not payable until September 1, 2020. As a result, the CRA is taking corrective action and will reach out to those negatively impacted.

Why did I receive the one-time special GST/HST credit payment on April 9 but I did not receive the GST/HST credit payment on April 3?

You may have received the April 9 payment and not the April 3 payment as a result of one of the following situations: 1) You received all your GST/HST annual entitlements prior to April 3, 2020. 2) If you were previously not entitled to the GST/HST credit, and have filed your 2018 tax return, you may also get the one-time special GST/HST credit amount based on your family net income.

What is the one-time special GST/HST credit payment amount based on?

The one-time special GST/HST credit payment amount is calculated based on information from your 2018 tax return.

Do I have to file my 2019 taxes to get the one-time special GST/HST credit amount?

You don't have to file your 2019 taxes to receive the one-time special GST/HST credit amount, the payment will be based on your 2018 taxes. You do have to [file](#) your 2019 taxes to ensure you continue to get your benefits and credits for the July 2020 to June 2021 benefit year.

Will I get the one-time special GST/HST credit amount if I haven't filed a 2018 tax return?

The amount you receive will be calculated based on information from your 2018 tax return. Therefore, if you didn't file taxes for 2018, you won't receive this payment. If you're late in filing your 2018 taxes, we encourage you to file as soon as possible. You may be eligible for retroactive benefits and credits. The only way to get them is to file. If you're not entitled to the one-time special GST/HST credit amount, you may be eligible for the [Canada Emergency Response Benefit](#).

How much will I get?

The one-time special GST/HST credit payment will be calculated based on information from your 2018 tax return.

The maximum amounts for the 2019-2020 benefit year will increase from:

- \$443 to \$886 if you're single
- \$580 to \$1,160 if you're married or living common-law
- \$153 to \$306 for each child under the age of 19 (excluding the first eligible child of a single parent)
- \$290 to \$580 for the first eligible child of a single parent.

There will be no changes to:

- The family net income used to calculate the amount.
- The family net income used to calculate the single supplement.

The current shared custody rules apply (shared custody parents get half of the child amount they would have otherwise received in respect of a shared custody child).

Example:

Sam is single. For the 2019-2020 benefit year, he received an annual base credit amount of \$290. His GST/HST credit entitlement is \$290 (four quarterly payments of \$72.50). His one-time supplementary payment will be \$290.

You will get a notice explaining the additional one-time special GST/HST credit payment by mail or through MyAccount.

I normally receive the GST/HST credit amount. Why didn't I receive the one-time special GST/HST credit payment?

If you have an outstanding debt with the CRA and/or Family Order & Agreement, your payment may have been applied to the debt. If so, you will receive a GST/HST credit notice that will explain any changes to your account. Outstanding debts with the CRA include debts from the 2018 income tax year and prior, any amount owing for GST/HST credit, for the Canada child benefit (CCB) and for any provincial or territorial program administered by the Canada Revenue Agency. For any balance owing amounts on the 2019 income tax year, the CRA recognizes these amounts are not payable until September 1, 2020. As a result, the CRA is taking corrective action and will reach out to those negatively impacted.

Why was the one-time special GST/HST credit payment less than I expected?

If you have an outstanding debt with the CRA and/or Family Order & Agreement, your payment may have been applied to the debt. If so, you will receive a GST/HST credit notice that will explain any changes to your account. If the GST/HST credit is more than the amount you owe, we will send a payment for the difference. Outstanding debts with the CRA include debts from the 2018 income tax year and prior, any amount owing for GST/HST credit, for the Canada child benefit (CCB) and for any provincial or territorial program administered by the Canada Revenue Agency. For any balance owing amounts on the 2019 income tax year, the CRA recognizes these amounts are not payable until September 1, 2020. As a result, the CRA is taking corrective action and will reach out to those negatively impacted.

Will my one-time special GST/HST credit payment be used to pay an amount owing for any other non-CRA federal debt, for example student loans?

No, your one-time special GST/HST credit payment will not be used to pay an amount owing for non-CRA federal debts.

I became a new resident of Canada in 2019. Do I have to file a 2018 tax return to get the one-time special GST/HST credit payment?

If you became a new resident of Canada between January 1, 2019 and March 31, 2020, you don't have to file a 2018 tax return. However, in order to be eligible for retroactive benefits and credits, including the one-time special GST/HST credit payment amount, you must have provided your world income information for 2018 when you applied for child and family benefits. If you have not already done so, be sure to apply for the GST/HST credit and/or the Canada child benefit. If you have children, apply for all child and family benefits, including the GST/HST credit by completing [form RC66, Canada Child Benefits Application](#). If you don't have children, apply for GST/HST credit by completing [form RC151, GST/HST Credit Application for Individuals Who Become Residents of Canada](#). Once your form is complete, mail it to your [tax centre](#).

Will there be another COVID-19 GST/HST credit payment coming in May?

No, the one-time special GST/HST credit payment originally scheduled for May 2020, will now be issued one month earlier on April 9, 2020.

Where can I get more information about the one-time special GST/HST credit payment?

For more information on the one-time special GST/HST credit payment, visit [GST/HST credit](#) or call 1-800-387-1193.

[See also Bruce Ball, "[COVID-19 tax update: CEWS, employee expenses and benefits, deadline extensions](#)", May 7, 2020 ("Check out our federal government COVID-19 tax updates page for information on these and other developments, and check back regularly for the latest updates on:.. the CRA's work to correct the offsetting of the one-time GST credit against 2019 tax liabilities issue through letters and refunds for affected recipients (similar issues arose with the Ontario Trillium Benefit but won't be corrected until after June 2020).)]

Canada Child Benefit (CCB) Payment Amounts

Legislation

COVID-19 Emergency Response Act

PART 1

Section 3

Section 122.61 of the Act is amended by adding the following after subsection (1):

.....

(1.01) If the month referred to in subsection (1) is May 2020, each amount expressed in dollars referred to in paragraphs (a) and (b) of the description of E in subsection (1) is deemed, for that month, to be equal to that amount (as adjusted under subsection (5)) plus an additional amount of \$3,600. For greater certainty, the adjustment in subsection (5) shall not take into account this additional amount.

Overview

An extra \$300 per child is being provided through the [Canada Child Benefit](#) (CCB) for 2019-20. This measure is intended to provide approximately \$550 more for the average family. The benefit will be delivered as part of the scheduled CCB payment in May.

Registered Retirement Income Funds (RRIFs)

Legislation

COVID-19 Emergency Response Act

PART 1

Section 4

Section 146.3 of the Act is amended by adding the following after subsection (1.3):

Adjusted minimum amount for 2020

(1.4) The minimum amount under a retirement income fund for 2020 is 75% of the amount that would, in the absence of this subsection, be the minimum amount under the fund for the year.

Exceptions

(1.5) Subsection (1.4) does not apply to a retirement income fund for the purposes of subsections (5.1) and 153(1) and the definition periodic pension payment in section 5 of the *Income Tax Conventions Interpretation Act*.

Section 7

Section 8506 of the Income Tax Regulations is amended by adding the following after subsection (7):

(7.1) The minimum amount for a member's account under a money purchase provision of a registered pension plan for 2020 is 75% of the amount that would, in the absence of this subsection, be the minimum amount for the account for the year.

Canada Revenue Agency – Economic Statement - New Measure for Annuitants of Registered Retirement Income Funds

On March 18, 2020 the Right Honourable Justin Trudeau, Prime Minister of Canada, announced a set of economic measures as part of the Government of [Canada's Covid-19 Economic Response Plan](#). That statement included proposed changes to the calculation of the 2020 required minimum withdrawal for registered retirement income funds (RRIF). This measure also applies to individuals receiving variable benefit payments from a defined contribution registered pension plan (RPP) and a pooled registered pension plan (PRPP). Therefore, in this notice, all references to a RRIF includes variable benefit payments from a defined contribution RPP or a PRPP.

The following questions and answers are provided to help financial institutions, RRIF annuitants, as well as sponsors and members of defined contribution registered pension plans and pooled registered pension plans, understand the changes.

1. What are the changes?

The main changes are the following:

The minimum amount that must be withdrawn from RRIFs will be reduced by 25% for 2020. For example, if the 2020 minimum amount would have been \$10,000, the reduced minimum amount will be \$7,500.

The minimum amount for individuals receiving variable benefit payments under a defined contribution registered pension plan or pooled registered pension plan will also be reduced by 25% in 2020. Variable benefits are payments made to plan members from a defined contribution pension plan or pooled registered pension plan in a manner similar to a RRIF. Therefore, in this notice, all references to a RRIF apply to variable benefit payments as well.

2. What is the status of the Government's announcement to reduce the required RRIF minimum withdrawals for 2020 by 25%?

On March 18, 2020, the Prime Minister announced a new set of economic measures to help stabilize the economy during this challenging period. One of the measures reduces the required minimum withdrawals from Registered Retirement Income Funds (RRIFs) by 25% for 2020. These measures were delivered as part of the Government of [Canada's COVID-19 Economic Response Plan](#). The proposal was included in a detailed Notice of Ways and Means Motion tabled in the House of Commons on Tuesday, March 24, 2020. The legislation containing these measures received Royal Assent on Wednesday, March 25, 2020 and is now law.

3. Will individuals who have already withdrawn more than the reduced 2020 minimum amount be permitted to re-contribute to their RRIFs an amount up to the 25% proposed reduction?

No. Individuals who have already withdrawn more than the reduced 2020 minimum amount will not be permitted to re-contribute to their RRIFs an amount up to the 25% proposed reduction.

4. Is the 25% reduction to the minimum amount applicable for 2020 and future years?

No. These changes apply only for 2020.

5. Do the changes apply to Life Income Funds and other locked-in RRIFs?

Yes. These changes apply to all types of RRIFs.

6. There is no tax withheld when the minimum amount is withdrawn from a RRIF. If I chose to withdraw the unreduced minimum amount in 2020, will I have tax withheld?

No. Tax will only be withheld if you withdraw more than your unreduced minimum amount for 2020.

[Employee Considerations]

- Per CPA Canada's *Taxation Blog*, May 7 update (Ball, [COVID-19 tax update: CEWS, employee expenses and benefits, deadline extensions](#)): "Automobile and parking benefits: Some employers may pay for parking for employees who, due to COVID-19, do not have normal access to their parking spot or cannot travel to their normal place of employment. We asked the CRA whether employers should record a taxable benefit for these payments. Similarly, where an employer has provided an automobile to an employee, the personal-use portion is normally considered to be a taxable benefit to the employee. During the mandated closure of most businesses, the employee's business use is likely nominal, which could disqualify employees from claiming the prorated standby charge benefit. We have asked the CRA to consider relief from this outcome. Home office expenses: With so many Canadians newly working at home due to workplace closures, we have encouraged the CRA to streamline Form T2200, Declaration of Conditions of Employment and reduce the associated administrative burden of home office expense claims. We also asked the CRA to consider taking a more flexible approach to employment contract conditions. Finally, we asked the CRA to simplify their administrative policy for home office expenses incurred as a result of mandated work from home measures. For example, we suggested the CRA look into a simplified approach implemented in Australia that provides employees the option to claim a deduction for home office expenses based on a fixed rate per hours worked or by determining actual costs incurred";
- Qian et al., "COVID-19 and Employees' Home Office Expenses" *Canadian Tax Focus*, Vol. 10–2, May 2020 ("Since [ITA] 8(1) refers to "computing a taxpayer's income for a taxation year from an office or employment," it would be reasonable to infer that the "principally" test should be determined over the course of the full period of employment in the calendar year, rather than for just the part of the year during which the employee is required to work from home for that employment. This would imply that for a 12-month period of employment in which the person works either fully from home or not at all from home for any given month, the work-from-home policy would have to be in place for at least 6 months in order to meet the test");
- BLG, "[Help may be on the way: Deduction of home office expenses for employees required to work from home](#)", May 1;
- Views Document No. 2020-0845431C6 (CRA indicated that it would generally not consider a reimbursement of up to \$500 paid by an employer to an employee for the cost of teleworking equipment – i.e. to work from home because of the crisis) to give rise to a taxable benefit for the employee provide that the equipment purchased is principally for the employer's benefit (i.e. in accordance with the usual taxable benefit rules – and the amount reimbursed is supported by an invoice).]

Canada's COVID-19 Economic Response Plan (updated May 7)

Overview

[Bill C-13: *COVID-19 Emergency Response Act* (Royal Assent March 25, 2020), was enacted to implement/facilitate tax and economic relief measures first announced on March 18. Subsequently, [Bill C-14](#) (*COVID-19 Emergency Response Act*, No. 2) received Royal Assent as S.C. 2020, c. 6 on [April 11, 2020](#). Bill C-14 amends the ITA to enact the Canada Emergency Wage Subsidy (CEWS – discussed in a separate [Newsletter](#). Part 2 of Bill C-14 amends Part IV.1 of the *Financial Administration Act* to provide that certain provisions of that Act, as enacted by the *COVID-19 Emergency Response Act*, cease to have effect on the day after September 30, 2020.]

Canada's COVID-19 Economic Response Plan

The Government of Canada is taking immediate, significant and decisive action to support Canadians and businesses facing hardship as a result of the global COVID-19 outbreak.

On this page

- [Support for individuals](#)
- [Support for businesses](#)
- [Support for sectors](#)

Support for individuals

Individuals and families

- Temporary salary top-up for low-income essential workers

We announced that all provinces and territories have confirmed, or are in the process of confirming, plans to cost share wage top-ups for their essential workers.

We will provide up to \$3 billion in federal support to increase the wages of low-income essential workers. Each province or territory will determine which workers would be eligible for support, and how much support they will receive. [See also News Release 2020-05-07: [Prime Minister announces agreements to boost wages for essential workers](#).]

- Increasing the Canada Child Benefit

We are providing up to an extra \$300 per child through the Canada Child Benefit (CCB) for 2019-20. This will mean approximately \$550 more for the average family.

This benefit will be delivered as part of the scheduled CCB payment in May.

Those who already receive the CCB do not need to re-apply.

[Apply for the Canada Child Benefit](#)

- Special Goods and Services Tax credit payment

We are providing a one-time special payment starting April 9 through the [Goods and Services Tax credit](#) for low- and modest-income families.

The average additional benefit will be close to \$400 for single individuals and close to \$600 for couples.

There is no need to apply for this payment. If you are eligible, you will get it automatically.

[Learn more about the Goods and Services Tax credit](#)

- Extra time to file income tax returns

The filing due date for 2019 income tax returns for individuals has been deferred until June 1, 2020. Any new income tax balances due, or instalments, are also being deferred until after August 31, 2020 without incurring interest or penalties.

[Consult all tax and payment dates](#)

Note: If you expect to receive benefits under the Goods and Services Tax credit or the Canada Child Benefit, we encourage you not to delay filing your 2019 income tax return to ensure that your entitlements are properly determined.

- Mortgage payment deferral

Homeowners facing financial hardship may be eligible for a mortgage payment deferral of up to six months.

The deferral is an agreement between you and your lender. Typically, the agreement indicates that you and your lender have agreed to pause or suspend your mortgage payments for a certain amount of time. After the agreement ends, your mortgage payments return to normal and the deferred payments — including principal and accumulated interest — are added to the outstanding principal balance and subsequently repaid throughout the life of the mortgage.

To know if you are eligible for a mortgage payment deferral or to learn what options are available, contact your lender — your bank or your mortgage professional.

[Learn more about mortgage payment deferral](#)

People facing loss of income

- Canada Emergency Response Benefit (CERB)

We will provide a taxable benefit of \$2,000 every 4 weeks for up to 16 weeks to eligible workers who have lost their income due to COVID-19.

An online questionnaire will help us direct you to the service option that best fits your situation (i.e. eligibility for Employment Insurance benefits or not).

Do not apply for the CERB if you have already applied for EI.

[Apply for the CERB](#)

You can also apply over the phone: 1-800-959-2019 or 1-800-959-2041

Indigenous peoples

- Addressing immediate needs in Indigenous communities

We are providing \$305 million for a new distinctions-based Indigenous Community Support Fund to address immediate needs in First Nations, Inuit, and Métis Nation communities.

These funds could be used for measures including, but not limited to:

- support for Elders and vulnerable community members,
- measures to address food insecurity,
- educational and other support for children,
- mental health assistance and emergency response services,
- preparedness measures to prevent the spread of COVID-19.

[Learn more about the Indigenous Community Support Fund](#)

- Supporting Indigenous communities public health needs and preparedness

We are providing \$100 million to support a range of federal health measures, including support for preparedness in First Nation and Inuit communities. These funds will:

- respond to identified needs to update and activate pandemic plans
- support an effective allocation of public health and primary health care capacity to respond to the COVID-19 outbreak
- align response efforts with scientific evidence as determined by a medical officer of health
- address immediate needs in the short term

[Learn more about this support to Indigenous communities](#)

- Making personal hygiene products and nutritious food more affordable

We are providing an additional \$25 million to Nutrition North Canada to increase subsidies so families can afford much-needed personal hygiene products and nutritious food.

[Learn more about Nutrition North Canada](#)

- Providing support to Indigenous post-secondary students

We are providing \$75.2 million to offer additional distinctions-based support to First Nations, Inuit and Métis Nation post-secondary students

In addition to the measures above, Indigenous peoples can also access benefits listed under [Support for individuals](#) and [Support for businesses](#).

People who need it most

- Improving access to essential food support

We are providing \$100 million to national, regional, and local organizations across Canada to:

- Purchase, transport and distribute food and other basic necessities
- hire temporary help to fill volunteer shortages
- implement safety measures, such as the purchase of personal protective equipment, to reduce the spread of COVID-19 among volunteers and clients.

These organizations – including but not limited to Food Banks Canada, Salvation Army, Second Harvest, Community Food Centres Canada, and Breakfast Club of Canada – will work with partners to meet the urgent food needs of Canadians.

- Supporting people experiencing homelessness

We continue to support people experiencing homelessness during the COVID-19 outbreak by providing \$157.5 million to the Reaching Home initiative.

The funding could be used for a range of needs such as purchasing beds and physical barriers for social distancing and securing accommodation to reduce overcrowding in shelters.

[Learn more about the Reaching Home initiative](#)

- Supporting women and children fleeing violence

We are supporting women and children fleeing violence, by providing up to \$50 million to women's shelters and sexual assault centres, including facilities in Indigenous communities, to help with their capacity to manage or prevent an outbreak in their facilities.

[Learn more about the funding objectives](#)

- Delivering essential services to those in need

We invested \$350 million to support vulnerable Canadians through charities and non-profit organizations that deliver essential services to those in need.

The investment will flow through national organizations that have the ability to get funds quickly to local organizations that serve vulnerable populations. It will support a variety of activities, such as:

- Increasing volunteer-based home deliveries of groceries and medications
- Providing transportation services, like accompanying or driving seniors or persons with disabilities to appointments
- Scaling up help lines that provide information and support
- Helping vulnerable Canadians access government benefits
- Providing training, supplies, and other required supports to volunteers so they can continue to make their invaluable contributions to the COVID-19 response
- Replacing in-person, one-on-one contact and social gatherings with virtual contact through phone calls, texts, teleconferences, or the Internet

Seniors

- Reduced minimum withdrawals for Registered Retirement Income Funds

We reduced the required minimum withdrawals from Registered Retirement Income Funds (RRIFs) by 25 per cent for 2020.

[Learn more about Registered Retirement Income Funds](#)

- Supporting the delivery of items and personal outreach

We are contributing \$9 million through United Way Canada for local organizations to support practical services to Canadian seniors. These services could include the delivery of groceries, medications, or other needed items, or personal outreach to assess individuals' needs and connect them to community supports.

[Contact your local organization](#)

- Providing immediate and essential services to seniors

We announced that organizations who received funding under the 2019-2020 New Horizons for Seniors Program community-based stream will be able to use their funding to provide immediate and essential services to seniors impacted by COVID-19.

Activities can start immediately and can include:

- supporting seniors in staying connected with their community and family by providing electronic devices, virtual activities and remote tutorials;
- supporting the delivery of food and medication to self-isolated seniors at home;
- assisting seniors to undertake essential activities, such as visits to the doctor;
- hiring staff to replace a loss of a senior volunteer due to the outbreak;
- providing information to seniors regarding how to care for themselves during the pandemic.

[Learn more about the New Horizons for Seniors Program](#)

Youth, post-secondary students and recent graduates

- Canada Emergency Student Benefit (CESB)

We are proposing the Canada Emergency Student Benefit (CESB) that would provide support to students and new graduates who are not eligible for the Canada Emergency Response Benefit or Employment Insurance or unable to work due to COVID-19.

This benefit would provide \$1,250 per month for eligible students or \$2,000 per month for eligible students with dependents or disabilities.

This benefit would be available from May to August 2020.

More details will be made available soon.

- Creating new jobs and opportunities

We are expanding existing federal employment, skills development, and youth programming to create up to 116,000 jobs, placements, and other training opportunities to help students find employment and develop valuable skills this summer and over the coming months.

[Learn more about the programs](#)

- Launching a new national service initiative

We are launching the Canada Student Service Grant (CSSG), which will help students gain valuable work experience and skills while they help their communities during the COVID-19 pandemic.

For students who choose to do national service and serve their communities, the new CSSG will provide up to \$5,000 for their education in the fall.

More details will be made available on the “I Want to Help” platform soon.

- Helping students continue their studies in the fall

Changes to the Canada Student Loans Program

We are proposing changes to the Canada Student Loans Program (CSLP) to allow more students to qualify for support and be eligible for greater amounts.

The changes would include:

- doubling the Canada Student Grants for all eligible full-time students to up to \$6,000 and up to \$3,600 for part-time students in 2020-21. The Canada Student Grants for Students with Permanent Disabilities and Students with Dependents would also be doubled.
- broadening eligibility for student financial assistance by removing the expected student’s and spouse’s contributions in 2020-21.
- raising the maximum weekly amount that can be provided to a student in 2020-21 from \$210 to \$350.

[Learn more about Canada Student Grants and Loans](#)

Support for student researchers and post-doctoral fellows

We are providing \$291.6 million to support student researchers and post-doctoral fellows through the federal granting councils.

Funding would support a one-semester extension for eligible students whose research scholarships or fellowships end between March and August 2020 and who intend to continue their studies. It would also provide a 3-month extension in funding for holders of federal research grants to support eligible trainees and staff paid out of these awards.

[Learn more about the Federal Granting Agencies](#)

- Supporting international students working in an essential service

We will remove the restriction that allows international students to work only a maximum of 20 hours per week while classes are in session, provided they are working in an essential service or function, such as health care, critical infrastructure, or the supply of food or other critical goods.

This temporary rule change will be in place until August 31, 2020.

[Consult the Guidance on Essential Services and Functions in Canada during the COVID-19 Pandemic](#)

- Suspending repayment and interest on student and apprentice loans

All student loan borrowers will automatically have their loan repayments and interest suspended until September 30, 2020.

Students do not need to apply for the repayment pause.

This moratorium applies to the federal portion of student loans. Borrowers should check with their provincial or territorial student loan provider to see if payment is required on the provincial or territorial portion.

[Learn more about the moratorium on the repayment](#)

- Providing youth with mental health support

We are giving \$7.5 million in funding to Kids Help Phone to provide young people with the mental health support they need during this difficult time.

[Get the support you need](#)

Support for businesses

Avoiding layoffs and rehiring employees

- Canada Emergency Wage Subsidy (CEWS)

The Canada Emergency Wage Subsidy (CEWS) supports employers that are hardest hit by the pandemic, and protect the jobs Canadians depend on.

The subsidy generally covers 75% of an employee's wages – up to \$847 per week - for employers of all sizes and across all sectors who have suffered a drop in gross revenues of at least 15% in March, and 30% in April and May.

The program will be in place for a 12-week period, from March 15 to June 6, 2020.

Employers who are eligible for the CEWS are entitled to receive a 100% refund for certain employer contributions to Employment Insurance, the Canada Pension Plan, the Quebec Pension Plan, and the Quebec Parental Insurance Plan paid in respect of employees who are on leave with pay.

For employers that are eligible for both the CEWS and the 10% Temporary Wage Subsidy for a period, any benefit from the [Temporary 10% Wage Subsidy](#) for remuneration paid in a specific period will generally reduce the amount available to be claimed under the CEWS in that same period.

[Apply for the CEWS](#)

- Temporary 10% Wage Subsidy

The Temporary 10% Wage Subsidy is a three-month measure that will allow eligible employers to reduce the amount of payroll deduction required to be remitted to the Canada Revenue Agency (CRA).

You are an eligible employer if you:

- are a(n):
 - individual (excluding trusts),
 - partnership.
 - non-profit organization,
 - registered charity, or
 - Canadian-controlled private corporation (including a cooperative corporation) eligible for the small business deduction;
- have an existing business number and payroll program account with the CRA on March 18, 2020; and
- pay salary, wages, bonuses, or other remuneration to an eligible employee.

Note: Partnerships are only eligible for the subsidy if their members consist exclusively of individuals (excluding trusts), registered charities, or Canadian-controlled private corporations eligible for the small business deduction.

[Learn more about the Temporary 10% Wage Subsidy for Employers](#)

- Extending the Work-Sharing program

We are extending the maximum duration of the [Work-Sharing program](#) from 38 weeks to 76 weeks for employers affected by COVID-19. This measure will provide income support to employees eligible for Employment Insurance who agree to reduce their normal working hours because of developments beyond the control of their employers.

[Apply to the Work-Sharing program](#)

Access to credit

- Business Credit Availability Program (BCAP)

We established a Business Credit Availability Program (BCAP) to provide additional support through the Business Development Bank of Canada (BDC) and Export Development Canada (EDC).

BDC and EDC are working with private sector lenders to coordinate on credit solutions for individual businesses, including in sectors such as oil and gas, air transportation, exports and tourism.

This program includes:

- ***Loan Guarantee for Small and Medium-Sized Enterprises***

Through the Business Credit Availability Program, Export Development Canada (EDC) is working with financial institutions to guarantee 80% of new operating credit and cash flow term loans of up to \$6.25 million to small and medium-sized enterprises (SMEs).

This financing support is to be used for operational expenses and is available to both exporting and non-exporting companies.

[Learn more about the Loan Guarantee for SMEs](#)

○ ***Co-Lending Program for Small and Medium-Sized Enterprises***

Through the Business Credit Availability Program, Business Development Canada (BDC) is working with financial institutions to co-lend term loans to SMEs for their operational cash flow requirements.

The program offers differing maximum finance amounts based on business revenues.

Financed amount:

- 80 % provided by BDC
- 20 % provided by your financial institution

This support is available until or before September 30, 2020.

[Learn more about the Co-Lending Program for SMEs](#)

These programs are now available at various financial institutions and credit unions.

• **Canada Emergency Business Account (CEBA)**

The Canada Emergency Business Account (CEBA) will provide interest-free loans of up to \$40,000 to small businesses and not-for-profits, to help cover their operating costs during a period where their revenues have been temporarily reduced.

To qualify, these organizations will need to demonstrate they paid between \$20,000 to \$1.5 million in total payroll in 2019.

Business owners can apply for support from the Canada Emergency Business Account through their banks and credit unions.

[Learn more about the Canada Emergency Business Account](#)

• **Canada Emergency Commercial Rent Assistance (CECRA)**

We reached an agreement in principle with all provinces and territories to implement the Canada Emergency Commercial Rent Assistance (CECRA) for small businesses. This program will lower rent by 75 per cent for small businesses that have been affected by COVID-19.

The program will provide forgivable loans to qualifying commercial property owners to cover 50% of three monthly rent payments that are payable by eligible small business tenants who are experiencing financial hardship during April, May, and June.

The loans will be forgiven if the mortgaged property owner agrees to reduce the small business tenants' rent by at least 75% under a rent forgiveness agreement, which will include a term not to evict the tenant while the agreement is in place. The small business tenant would cover the remainder, up to 25% of the rent.

Impacted small business tenants are businesses paying less than \$50,000 per month in rent and who have temporarily ceased operations or have experienced at least a 70% drop in pre-COVID revenues. This support will also be available to non-profit and charitable organizations.

It is expected that CECRA will be operational by mid-May, and further details will be announced soon.

[Learn more about CECRA](#)

- Rural businesses and communities

We are providing \$287 million to support rural businesses and communities by providing them with much-needed access to capital through the Community Futures Network.

[Get help through your Regional Development Agency](#)

- Assisting innovative and early-stage businesses

We are investing \$250 million to assist innovative, early-stage companies that are unable to access other COVID-19 business supports through the Industrial Research Assistance Program (IRAP).

IRAP provides advice, connections, and funding to help Canadian small and medium-sized businesses increase their innovation capacity and take ideas to market.

[Learn how to apply](#)

- Young entrepreneurs

We are providing \$20.1 million in support for Futurpreneur Canada to continue supporting young entrepreneurs across Canada who are facing challenges due to COVID-19. The funding will allow Futurpreneur Canada to provide payment relief for its clients for up to 12 months.

[Learn more about Futurpreneur Canada](#)

- Businesses in the territories

We are making available \$15 million in non-repayable support for businesses in the territories to help address the impacts of COVID-19. This support will assist businesses with operating costs not already covered by other Government of Canada measures.

[Apply to the Northern Business Relief Fund](#)

- Small and medium-sized businesses unable to access other support measures

We are providing \$675 million to give financing support to small and medium-sized businesses that are unable to access other COVID-19 business supports, through Canada's Regional Development Agencies.

[Get help through your Regional Development Agency](#)

Creating new jobs and opportunities for youth

- Youth Employment and Skills Strategy

We are providing \$153.7 million for the Youth Employment and Skills Strategy to help youth develop the skills and gain the experience they need to successfully transition into the labour market.

Funding will support a range of measures in high-demand sectors such as agriculture, technology, health and essential services, creating over 6,000 additional job placements.

[Learn more about the Youth Employment and Skills Strategy](#)

- Student Work Placement Program

We are providing \$80 million for the Student Work Placement Program to support up to 20,000 post-secondary students across Canada to obtain paid work experience related to their field of study.

[Find student work placement](#)

- Mitacs and The Business/Higher Education Roundtable

We are investing \$40 million to support Mitacs in order to create 5,000 new job placements. The Business/Higher Education Roundtable (BHER) will also create a further 5,000 to 10,000 new student placements, by reorienting existing federal support and building online tools.

[Learn more about Mitacs](#)

[Learn more about BHER](#)

- Temporary changes to Canada Summer Jobs program

The Canada Summer Jobs program provides opportunities for youth to develop and improve their skills within the not-for-profit, small business, and public sectors, and supports the delivery of key community services.

We are making temporary changes to the Canada Summer Jobs program to allow employers to:

- receive an increased wage subsidy, so that private and public sector employers can also receive up to 100 per cent of the provincial or territorial minimum hourly wage for each employee;
- extend the end date for employment to February 28, 2021;
- adapt their projects and job activities;
- hire staff on a part-time basis.

[Learn more about the Canada Summer Jobs program](#)

Taxes and tariffs

- More time to pay income taxes

We are allowing all businesses to defer, until after August 31, 2020, the payment of any income tax amounts that become owing on or after March 18 and before September 2020. This relief would apply to tax balances due, as well as instalments, under Part I of the *Income Tax Act*.

No interest or penalties will accumulate on these amounts during this period.

[Consult all the tax and payment dates](#)

- Deferral of Sales Tax Remittance and Customs Duty Payments until June

We are allowing businesses, including self-employed individuals, to defer until June 30, 2020 payments of the GST/HST, as well as customs duty owing on their imports.

Any GST/HST payment that becomes owing from March 27 until the end of May can be deferred until the end of June. For GST and customs duty payments for imported goods, deferral will include amounts owing for March, April and May.

These amounts were normally due to be submitted to the Canada Revenue Agency and the Canada Border Services Agency as early as the end of March 2020.

[Learn more about the deferral of GST/HST tax remittances](#)

- Waiving tariffs on certain medical goods

We are waiving tariffs on certain medical goods, including PPE such as masks and gloves.

This will reduce the cost of imported PPE for Canadians, help protect workers, and ensure our supply chains can keep functioning well.

[Learn more about this tariff relief](#)

Support for self-employed individuals

- Canada Emergency Response Benefit (CERB)

We will provide a taxable benefit of \$2,000 every 4 weeks for up to 16 weeks to eligible workers who have lost their income due to COVID-19.

An online questionnaire will help us direct you to the service option that best fits your situation (i.e. eligibility for Employment Insurance benefits or not).

Do not apply for the CERB if you have already applied for EI.

[Apply for the CERB](#)

You can also apply over the phone: 1-800-959-2019 or 1-800-959-2041

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[Consult all the tax and payment dates](#)

Indigenous businesses

- Funding for small and medium-sized Indigenous businesses, and Aboriginal Financial Institutions

We announced up to \$306.8 million in funding to help small and medium-sized Indigenous businesses, and to support Aboriginal Financial Institutions that offer financing to these businesses.

The funding will allow for short-term, interest-free loans and non-repayable contributions through Aboriginal Financial Institutions, which offer financing and business support services to First Nations, Inuit, and Métis businesses.

These measures will help 6,000 Indigenous-owned businesses get through these difficult times.

Financial support for Indigenous businesses will be provided through Aboriginal Financial Institutions, and administered by the National Aboriginal Capital Corporations Association and the Métis capital corporations in partnership with Indigenous Services Canada.

In addition to the measure above, Indigenous peoples can also access benefits listed under [Support for individuals](#) and [Support for businesses](#).

Supporting financial stability

- Relief for federally regulated pension plan sponsors

We are providing immediate, temporary relief to sponsors of federally regulated, defined benefit pension plans in the form of a moratorium, through the remainder of 2020, on solvency payment requirements for defined benefit plans.

This relief will help ensure that employers have the financial resources they need to maintain their operations and their pension plans, and to protect the retirement security of their workers and retirees.

- Launching an Insured Mortgage Purchase Program

We launched an [Insured Mortgage Purchase Program](#), in which we will purchase up to \$150 billion of insured mortgage pools through the Canada Mortgage and Housing Corporation.

This action will provide long-term stable funding to banks and mortgage lenders, help facilitate continued lending to Canadian consumers and businesses, and add liquidity to Canada's mortgage market.

[Learn more about the Insured Mortgage Purchase Program](#)

- Bank of Canada's actions

The Bank of Canada is acting in several ways to support the economy and financial system and stands ready to take any and all actions that it can to protect the well-being of Canadians during this difficult time. The Bank has responded by lowering interest rates, intervening to support key financial markets and providing liquidity support for financial institutions.

[Learn more about Bank of Canada's actions](#)

- Office of the Superintendent of Financial Institutions actions

The Office of the Superintendent of Financial Institutions announced it is [lowering the Domestic Stability Buffer by 1.25%](#) of risk-weighted assets. This action will allow Canada's large banks to inject \$300 billion of additional lending in to the economy.

Find the support you need for your business

[Answer a few questions to get a personalized list of support](#)

Support for sectors

Agriculture, agri-food, aquaculture, fisheries

- Keeping workers in the food supply chain safe

We are providing \$50 million to help farmers, fish harvesters, and all food production and processing employers, put in place the measures necessary to follow the mandatory 14-day isolation period required of all workers arriving from abroad.

We will provide support of \$1,500 for each temporary foreign worker, to employers or those working with them to ensure requirements are fully met. The funding is conditional on employers not being found in violation of the mandatory isolation.

We granted an exemption for temporary foreign workers from travel restrictions to Canada, along with other foreigners with student and work visas, provided they adhere to a strict 14-day isolation protocol upon arrival.

- Increasing credit availability

We have enabled Farm Credit Canada to provide an additional \$5 billion in lending to producers, agribusinesses, and food processors. This will offer increased flexibility to farmers who face cashflow issues and to processors who are impacted by lost sales, helping them remain financially sound during this difficult time.

[Learn more about increasing credit available for agriculture, fisheries and aquaculture](#)

Assisting the fish and seafood processing sector

We are providing \$62.5 million of new assistance to the fish and seafood processing sector through the Canadian Seafood Stabilization Fund.

This will help businesses:

- access short-term financing to pay for maintenance and inventory costs;
- add storage capacity for unsold product;
- comply with new health and safety measures for workers;
- support new manufacturing/automated technologies to improve productivity and quality of finished seafood products; and,
- adapt products to respond to changing requirements and new market demands.

More details will be available soon.

Helping food producers access more PPE and adapt to health protocols

We are creating a \$77.5 million Emergency Processing Fund to help food producers access more personal protective equipment (PPE), adapt to health protocols, automate or modernize their facilities, processes, and operations, and respond to emerging pressures from COVID-19 so they can better supply Canadians with food during this period.

Helping producers faced with additional costs incurred by COVID-19

We are launching a national AgriRecovery initiative of up to \$125 million in funding to help producers faced with additional costs incurred by COVID-19 such as set-asides for cattle and hog management programs to manage livestock backed-up on farms, due to the temporary closure of food processing plants.

This new federal funding will help beef and pork producers and processors adapt to a changing market, and help farmers and ranchers keep their animals longer before marketing.

Increasing the Canadian Dairy Commission borrowing limit

We announced the intention to increase the Canadian Dairy Commission's borrowing limit by \$200 million to support costs associated with the temporary storage of cheese and butter to avoid food waste.

Helping redistribute existing and unsold inventories

We are launching the Surplus Food Purchase Program with an initial \$50 million fund designed to help redistribute existing and unsold inventories, which could include products such as potatoes and poultry, to local food organizations who are serving vulnerable Canadians.

Increasing interim payments from 50% to 75% through AgriStability

We are working with provinces and territories to increase interim payments from 50 per cent to 75 per cent through AgriStability, a federal, provincial and territorial program that supports producers who face significant revenue declines. This change has already been enacted in some provinces.

[Learn more about the AgriStability program](#)

Expanding the AgriInsurance to include labour shortage

We are working with provinces and territories to increase interim payments from 50 per cent to 75 per cent through AgriStability, a federal, provincial and territorial program that supports producers who face significant revenue declines. This change has already been enacted in some provinces.

[Learn more about the AgriInsurance program](#)

Cultural, heritage and sports

- Addressing the financial needs of cultural, heritage and sport organizations

We are establishing a \$500 million COVID-19 Emergency Support Fund for cultural, heritage and sport organizations that will help address the financial needs of affected organizations so they can continue to support artists and athletes.

[Learn more about the Emergency Support Fund](#)

- Waiving payments for Part I licence fees

The Canadian Radio-television and Telecommunications Commission (CRTC) will not issue letters requesting payment for Part I licence fees by broadcasters for the 2020–21 fiscal year.

We will provide the CRTC with an equivalent amount to the waived Part I licence fees to support CRTC's operations.

Air transportation

- Continuing the supply of essential goods and services to remote and fly-in communities

We are providing up to \$17.3 million to the governments of Yukon, Northwest Territories, and Nunavut to support critical air services to Northern and remote communities, in partnership with investments by the territorial governments, to ensure the continued supply of food, medical supplies, and other essential goods and services to remote and fly-in communities.

- Waiving ground lease rents

We are waiving ground lease rents from March 2020 through to December 2020 for the 21 airport authorities that pay rent to the federal government. We are also providing comparable treatment for PortsToronto, which operates Billy Bishop Toronto City Airport and pays a charge to the federal government.

[Learn more about the support for airports](#)

Tourism

- Deferring payments on commercial leases and licenses of occupation

We will work with tourism operators in national parks, historic sites, and marine conservation areas to defer payments on commercial leases and licences of occupation without interest until September 1, 2020.

Energy

- Cleaning up orphan and inactive oil and gas wells

We are providing up to \$1.72 billion to the governments of Alberta, Saskatchewan, and British Columbia, and to the Alberta Orphan Well Association, to clean up orphan and inactive oil and gas wells. This will help maintain approximately 5,200 jobs in Alberta alone.

- Launching the Emissions Reduction Fund

We are providing up to \$750 million to create a new Emissions Reduction Fund to support workers and reduce emissions in Canada's oil and gas sector, with a focus on methane.

This fund will provide primarily repayable contributions to conventional and offshore oil and gas firms to support their investments to reduce greenhouse gas emissions. Of this amount, \$75 million will be allocated to the offshore sector.

Non-profit and charitable

- Delivering essential services to those in need

We invested \$350 million to support vulnerable Canadians through charities and non-profit organizations that deliver essential services to those in need.

The investment will flow through national organizations that have the ability to get funds quickly to local organizations that serve vulnerable populations. It will support a variety of activities, such as:

- Increasing volunteer-based home deliveries of groceries and medications
- Providing transportation services, like accompanying or driving seniors or persons with disabilities to appointments
- Scaling up help lines that provide information and support
- Helping vulnerable Canadians access government benefits
- Providing training, supplies, and other required supports to volunteers so they can continue to make their invaluable contributions to the COVID-19 response
- Replacing in-person, one-on-one contact and social gatherings with virtual contact through phone calls, texts, teleconferences, or the Internet

[Learn more about the Emergency Community Support Fund](#)

Related resources

- Information for individuals
 - [Coronavirus disease \(COVID-19\)](#)
 - [Get email updates on COVID-19 from the Government of Canada](#)
 - [Jobs and career options during the coronavirus pandemic](#)
 - [Benefits and Services](#)

- [Changes to Canadian taxes and benefits](#)
- [Managing financial health in challenging times](#)
- [Indigenous communities](#)
- [COVID-19 fraud](#)
- [COVID-19 – A data perspective](#)
- Information for businesses
 - [Canada's international trade](#)
 - [Canadian Business Resilience Network](#)
 - [COVID-19 Small Business Help Centre](#)
- Information for sectors
 - [Canadian manufacturers needed to help combat COVID-19](#)
 - [Information for industry and partners \(Fisheries and Oceans Canada\)](#)
 - [Information for industry \(Agriculture and Agri-Food Canada\)](#)
 - [Information for industry \(Canadian Food Inspection Agency\)](#)
 - [Measures, updates, and guidance \(Transport Canada\)](#)

Selected New Releases

- 2020-05-05: [Supporting Canada's farmers, food businesses, and food supply;](#)
- 2020-05-01: [COVID-19: CECRA for Small Businesses;](#)
- 2020-04-29: [First Ministers' statement on shared public health approach to support restarting the economy;](#)
- 2020-04-25: [Government of Canada announces new Canadian Seafood Stabilization Fund to help Canada's fish and seafood processing sector;](#)
- 2020-04-23: [Prime Minister announces new support for COVID-19 medical research and vaccine development;](#)
- [2020-04-23: Backgrounder - Support for Students and Recent Graduates Impacted by COVID-19 \(Finance Canada\);](#)
- 2020-04-22: [Statement on joint WTO efforts to ensure open and predictable trade for food and agricultural products amid COVID-19;](#)
- 2020-04-22: [Support for students and new grads affected by COVID-19;](#)
- 2020-04-20: [Calling all suppliers – Help Canada combat Coronavirus disease \(COVID-19\);](#)
- [2020-04-20: Backgrounder - Canada's COVID-19 Economic Response Plan: New Support to Protect Canadian Jobs;](#)
- 2020-04-18: [Prime Minister announces support for Indigenous businesses.](#)
- 2020-04-17: [Canada and Ontario Supporting Agri-food Sector Supply Chain During COVID-19](#) (see also <https://www.fcc-fac.ca/en/covid-19/program-details.html> and Part 14 of the *COVID-19 Emergency Response Act*);
- 2020-04-17: [Prime Minister announces new support to protect Canadian jobs;](#)
- 2020-04-16: [Prime Minister announces additional support for small businesses](#) (including rent relief);
- 2020-04-15: [Government announces relief for federally regulated pension plan sponsors;](#)
- 2020-04-13: [Minister Morneau and Minister Ng mark the launch of the Canada Emergency Business Account;](#)
- 2020-04-08: [Competition Bureau statement on competitor collaborations during the COVID-19 pandemic;](#)
- [2020-03-31: Backgrounder: Support to Canada's Air Transportation Sector;](#)

- [2020-03-23: Business Credit Availability Program \(BCAP\);](#)
- [2020-03-20" Government of Canada Announces Additional Measures to Support Continued Lending to Canadian Consumers and Businesses;](#)
- [2020-03-16: Canada outlines measures to support the economy and the financial sector.](#)

Additional Sources

- [CPA Canada COVID-19 Federal Tax Updates](#), Bruce Ball, "[Update: Canada Emergency Wage Subsidy and other COVID-19 tax issues](#)", *Taxation Blog*, CPA Canada, April 24, 2020;
- Bruce Ball, "[COVID-19 tax update: CEWS, employee expenses and benefits, deadline extensions](#)", May 7, 2020 ("Mind and management and corporate residence: Current travel restrictions are creating issues for maintaining mind and management outside Canada for foreign subsidiaries as their management teams in Canada may be unable to travel to other countries. We have encouraged the CRA to provide guidance on this matter, as clarity is needed for both tax compliance and financial statement disclosure (i.e. tax provisions) purposes");
- CPA Canada and the CTF collaboration, [Summary of identified COVID-19 tax issues](#) (updated May 4);
- McCarthy Tétrault [COVID-19: Economic relief measures announced to date](#) (lawyers from across the firm break down the economic relief measures put in place by the federal and provincial governments to date – the article is regularly updated with new measures as they are announced), [COVID-19 Hub: Latest Updates and Legal Considerations for Your Business](#), [Tax Measures Under Canada's COVID-19 Economic Response Plan](#);
- [PWC Canada's COVID-19 web hub](#) ("COVID-19: What Canadian business leaders should know");
- KPMG, "[The business implications of coronavirus COVID-19 resource centre](#)", "Innovative Businesses – Apply Now for COVID-19 Relief", *TaxNewsFlash Canada*, No. 2020-42, April 23, 2020, [COVID-19 | Financial reporting](#) (Resource centre on the financial reporting impacts of coronavirus), "[COVID-19 – CRA & Quebec Offer GST/HST and QST Relief](#)", *TaxNewsFlash Canada*, No. 2020-36, April 2, 2020;
- Deloitte, "[Combating COVID-19 with resilience](#)";
- Bennet Jones, "[Additional Relief Measures Available to Canadian Public Companies Delaying Annual Meetings Due to COVID-19](#)", May 4, 2020;
- Fasken, "[Government response plan for Canada, Québec, Ontario, British Columbia and Alberta](#)", "Canadian Trade Controls Compliance – COVID-19 Considerations", *International Trade & Customs Law Bulletin*, April 20, 2020, "COVID-19 and Material Adverse Change Provisions in M&A Agreements", April 9, 2020, Schneider et al., "[Aid Package to the Canadian Oil and Gas Industry in Response to COVID-19](#)", Fasken, April 17, 2020;
- Carters, [COVID-19 Resources for Charities and NFPs](#), [COVID-19 Resources](#)", [COVID-19 Federal Government Support for Charities and NFPs](#)" (April 30 Newsletter), [Annual Return Deadline For Federal Corporations Extended Due To COVID-19](#)" (April 2, 2020);
- [Osler web page focused on COVID-19 business and legal issues](#), Olexiuk et al., "Fighting on two fronts: Arrival of Canadian energy sector relief", April 21, 2020, Brown et al., "COVID-19's impact on mining", Osler, April 24, 2020;
- Miller Thomson, [COVID-19 resources](#) page, Kim Ozubko, "Pension plan regulatory relief and COVID-19", available on Taxnet Pro, April 7, 2020;
- BLG, "[COVID-19: Breaking developments and essential resources](#)", updated daily (provides an extensive summary of announcements, programs & resources, and emergency legislation, including at the federal, provincial, and municipal levels). See also the following articles: "[Virtual witnessing of wills and powers of](#)

- [attorney](#)" (April 14), "[COVID-19 and corporate governance: leading proxy advisors weigh in](#)" (April 7) and "[Share buybacks during COVID-19: Considerations for public companies](#)" (April 7), "Pensions: Your essential guide to dealing with unprecedented challenges" (April 9, 2020);
- BDO US, "International Tax Considerations Relating to Repatriation in Light of COVID-19", April 2020, "How COVID-19 Is Impacting Canada-U.S. Border Crossings", Taxnet Pro, March 24, 2020;
 - Blakes, "Navigating an M&A Deal Amid Covid-19", Mergers & Acquisitions Newsletter (Taxnet Pro), March 23, 2020,
 - Torys, "COVID-19: M&A considerations", and "COVID-19: U.S. considerations for Canadian public companies", March 19, 2020;
 - OECD, [Tax and Fiscal Policy in Response to the Coronavirus Crisis](#), a report requested of the OECD by the Saudi G20 Presidency;
 - [OECD Covid-19 tax policy tracker](#) (global);
 - Summerhill, "Avoiding a COVID-19 Income Tax Distortion", C.D. Howe Institute, posted to Taxnet Pro May 4 ("This would be a good time for the Canada Revenue Agency to clearly indicate, as revenue agencies in various advanced economies have already done, that no tax liability for staying longer than planned will be visited upon visitors to Canada unable to return to their tax domicile until present restrictions are lifted");
 - Jennifer Robson (associate professor in the Master of Political Management program), University of Carleton, "[Professor Creates Plain Language Guide to Obtaining Government Aid](#)" (updated regularly);

Ontario

[Tax Bulletin – Interest and Penalty Relief for Businesses](#)

On March 25, 2020, the Ontario government announced a five-month relief period for Ontario businesses who are unable to file or remit select provincial taxes on time, due to the special circumstances caused by the coronavirus (COVID-19) in Ontario. This relief period will help businesses around the province focus on supporting the well-being of their employees and their continued operations during this time of uncertainty.

Relief Period Overview

Tax filing and remittance deadlines will remain the same. However, 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.

The following provincial taxes are included in the relief period:

- 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

Relief is Automatic

If a business is unable to file their return or remittance during the relief period, they **do not need** to contact or notify the Ministry of Finance. Penalties and interest will be waived automatically for all late returns or remittances by Ontario businesses during the relief period.

Ontario businesses are also **not required** to provide the Ministry of Finance with information about the impact of COVID-19 on their staff or daily operations during the relief period.

Filing Your Late Return or Remittance

Ontario businesses are required to file any late returns or remittances by the end of the relief period.

The Ministry will continue to review what challenges businesses are experiencing in light of COVID-19 and develop rules around returning to normal accordingly. Any transition plan will be communicated to all tax clients before the relief period ends.

What's Not Included

The relief period does not include business accounts with outstanding taxes, interest or penalties owing to the government from previous filing periods. Existing debts from before the relief period will continue to accrue interest.

Audit Activity

The government is also temporarily suspending audit interactions with most Ontario businesses and representatives beginning the month of April 2020 until further notice.

[See also [Beer and Wine Tax](#) updates]

[Ontario's Action Plan 2020: RESPONDING TO COVID-19](#)

[Excerpts from the Action Plan with tax implications are reproduced below]

\$3.7 billion to support people and jobs, including:

- \$75 million in urgent additional support for 194,000 low-income seniors by proposing to double the Guaranteed Annual Income System (GAINS) maximum payment to \$166 per month for individuals and \$332 per month for couples, for six months starting in April 2020;
- Helping families pay for extra costs associated with school and daycare closures during the COVID-19 outbreak by providing a one-time \$200 payment per child up to 12 years of age, and \$250 for those with special needs including kids enrolled in private schools;

- Providing six months of Ontario Student Assistance Program (OSAP) loan and interest accrual relief, in coordination with the federal government's measures, leaving more money in the pockets of student borrowers;
- Providing new, additional support of \$26 million to Indigenous peoples and communities, including emergency assistance for urban Indigenous people in financial need, costs for health care professionals and critical supplies to reach remote First Nations, as well as funding to address emergency planning and self-isolation needs for people in First Nation communities;
- \$200 million in new funding to provide temporary emergency supports for people in financial need as well as funding to municipalities and other service providers to respond to local needs; for example, food banks, homeless shelters, churches and emergency services;
- Making electricity bills more affordable for eligible residential, farm and small business consumers through a \$1.5 billion increase in electricity cost relief compared to the 2019 Budget. The government is also setting electricity prices for time-of-use customers at the lowest rate, known as the off-peak price, 24 hours a day for 45 days, to support ratepayers in their increased daytime electricity usage as a result of measures to contain the COVID-19 outbreak;
- \$9 million in direct support to families for their energy bills by expanding eligibility for the Low-income Energy Assistance Program (LEAP) and ensuring that their electricity and natural gas services are not disconnected for nonpayment during the COVID-19 outbreak;
- Cutting taxes by \$355 million for about 57,000 employers through a proposed temporary increase to the Employer Health Tax (EHT) exemption;
- Helping to support regions lagging in employment growth with a proposed new Corporate Income Tax credit — the Regional Opportunities Investment Tax Credit; and
- Supporting the timely delivery of critical food and supplies by amending a regulation that restricted delivery trucks from operating during off-peak hours.

\$10 billion in support for people and businesses to improve cash flows by:

- Providing a five-month interest and penalty-free period to make payments for the majority of provincially administered taxes, providing \$6 billion in relief to help support Ontario businesses when they need it the most;
- Deferring the upcoming quarterly (June 30) remittance of education property tax to school boards by 90 days. This will provide municipalities with the flexibility to, in turn, provide property tax deferrals of over \$1.8 billion to local residents and businesses; and
- Providing \$1.9 billion in new financial relief by the Workplace Safety and Insurance Board (WSIB) allowing employers to defer payments for a period of six months.

Fiscal prudence at historical levels, including:

- A dedicated \$1.0 billion COVID-19 contingency fund as part of the additional health care investments;
- An increased contingency fund of \$1.3 billion; and
- An unprecedented reserve of \$2.5 billion — the largest in Ontario's history — to provide continued flexibility to respond to changing global circumstances...

Supporting People and Jobs

People across Ontario are responding to the evolving COVID-19 outbreak by taking additional precautions to keep themselves, their families and their communities safe. They should not be penalized for acting responsibly and doing the right thing by following the advice of public health officials. Building on coordinated actions with the federal government, Ontario is taking immediate steps to support people and families by planning to invest \$3.7 billion in supports for people and jobs in response to the COVID-19 outbreak.

Seniors

The Province is providing immediate financial support of an additional \$75 million to 194,000 vulnerable seniors, who may need more help to cover essential expenses during the COVID-19 outbreak, by proposing to double the Guaranteed Annual Income System (GAINS) maximum payment for low-income seniors, for six months starting in April 2020. This would increase the maximum payment to \$166 per month for individuals and \$332 per month for couples. The government is also helping seniors by providing \$5 million to support the coordination of subsidized deliveries of meals, medicines and other essentials, by working with local businesses and charities as well as existing health services.

Parents

To help parents pay for the extra costs associated with the closure of schools and daycares during the COVID-19 outbreak, the government is providing a one-time payment of \$200 per child up to 12 years of age, and \$250 for those with special needs, including kids enrolled in private schools. As part of the government's efforts to contain the COVID-19 outbreak, Ontario is also providing emergency child care options to enable parents who are front-line workers to report for work, such as health care workers, police officers, fire fighters and correctional officers.

[See also News Release 2020-04-06: [Province Providing One-time Financial Assistance During School and Child Care Closures](#)]

Students

The government is temporarily suspending Ontario Student Assistance Program (OSAP) loan repayments between March 30, 2020 and September 30, 2020, during which time borrowers will not be required to make any loan or interest payments. In coordination with the federal government's measures, this will immediately leave more money in the pockets of student borrowers during these challenging economic times.

[See also Federal News Release 2020-04-22: [Support for students and new grads affected by COVID-19](#)]

Workers

The government is taking further measures to support Ontario workers, with initiatives including:

Quickly passing legislation to provide job-protected leave to employees in isolation or quarantine, or those who need to be away from work to care for children because of school or daycare closures due to the COVID-19 outbreak; Committing \$100 million in funding through Employment Ontario for skills training programs for workers affected by the COVID-19 outbreak; and Working with the federal government to find

ways to support apprentices and enable businesses to continue to retain these skilled trades workers during the COVID-19 outbreak.

Indigenous Peoples and Communities

The government is providing supports of \$26 million for Indigenous peoples and communities, including emergency assistance for urban Indigenous people in financial need and costs for health care professionals and critical supplies to reach remote First Nations.

Vulnerable People

During the COVID-19 crisis, it is particularly important to support vulnerable people, including those who are homeless, unemployed or living in poverty. That is why the government is: Investing \$52 million to expand access to the emergency assistance program administered by Ontario Works to provide financial support to people facing economic hardship and help them with basic needs, such as food and rent during this public health emergency; Enhancing funding for charitable and non-profit social services organizations, for example food banks, homeless shelters, churches and emergency services such as the Red Cross, to improve their ability to respond to the COVID-19 outbreak. The government is doing this by providing \$148 million directly to Consolidated Municipal Service Managers and District Social Service Administration Boards who would allocate this funding based on local needs; and Equipping essential first responders and front-line staff in the justice sector with the necessary personal protective equipment and other critical supplies required to ensure the safety and security of all people in Ontario during the COVID-19 outbreak.

[See also News Release 2020-04-21: [Ontario Providing Additional Relief to the Province's Most Vulnerable](#) (Funding and services will help seniors and people with disabilities during the COVID-19 outbreak)]

Electricity Relief

The government is supporting people and businesses with the costs of electricity during the COVID-19 outbreak. That is why the government is: Providing \$9 million in direct support to families for their energy bills by expanding eligibility for the Low-income Energy Assistance Program (LEAP) and by ensuring that their electricity and natural gas services are not disconnected for nonpayment during the COVID-19 outbreak; and Supporting more affordable electricity bills for eligible residential, farm and small business consumers, by providing approximately \$5.6 billion for electricity cost relief programs in 2020–21. This is an increase of approximately \$1.5 billion compared to the 2019 Budget plan. The Province is also setting electricity prices for residential, farm and small business time-of-use customers at the lowest rate, known as the off-peak price, 24 hours a day for 45 days to support ratepayers in their increased daytime electricity usage as they respond to the COVID-19 outbreak, addressing concerns about time-of-use metering.

Employer Health Tax

The government is cutting taxes by \$355 million for about 57,000 employers by proposing a temporary increase to the Employer Health Tax (EHT) exemption from \$490,000 to \$1 million for 2020. With this plan, more than 90 per cent of private-sector employers would not pay EHT in 2020. Eligible private-sector employers with annual payrolls up to \$5 million would be exempt from EHT on the first \$1 million of total Ontario remuneration in 2020. The maximum EHT relief from the exemption would increase by \$9,945 to

\$19,500 for 2020 for eligible employers. About 57,000 private-sector employers would pay less EHT, including about 30,000 who would not pay any EHT for 2020, effectively eliminating EHT for these employers for one year. The exemption would return to its current level of \$490,000 on January 1, 2021.

Regional Opportunities Investment Tax Credit

To support business investment in regions of the province where employment growth has been significantly below the provincial average, Ontario is proposing a new 10 per cent refundable Corporate Income Tax credit. The Regional Opportunities Investment Tax Credit would be available to eligible businesses that construct, renovate or acquire qualifying commercial and industrial buildings in designated regions of the province, saving them up to \$45,000 in the year.

Support for People and Businesses to Improve Cash Flow

Ontario is making \$10 billion available to improve cash flows for people and businesses through tax and other deferrals over the coming months to provide relief during this challenging economic time, in coordination with the federal government.

\$6 Billion in Tax Deferrals

To help support Ontario businesses when they need it most, the government is providing a five-month interest and penalty-free period for businesses to make payments for the majority of provincially administered taxes. Beginning April 1, 2020, the Province is providing flexibility to about 100,000 businesses in Ontario to help manage their cash flows during this challenging time. This will continue for a period of five months, up until August 31, 2020, and is expected to make available \$6 billion to improve the cash flows of Ontario businesses. For this period, the Province will not apply any penalty or interest on any late-filed returns or incomplete or late tax payments under select provincially administered taxes, such as the Employer Health Tax, Tobacco Tax and Gas Tax. The initiative and relief period complement the relief from interest and penalties from not remitting Corporate Income Tax owing that was announced by the federal government on March 18, 2020.

\$1.8 Billion in Education Property Tax Deferrals

The Province recognizes that many residents and businesses are facing challenges in making their scheduled property tax payments. The government is working closely with municipalities as they introduce measures to provide property tax relief, for example, by allowing taxpayers to defer property tax payments. To encourage these actions, the government is deferring the property tax payments municipalities make to school boards by 90 days. In addition to collecting municipal property taxes, municipalities collect and remit education property taxes to school boards on a quarterly basis. Deferring the June 30 quarterly remittance to school boards by 90 days will provide municipalities with the flexibility to, in turn, provide over \$1.8 billion in property tax deferrals to residents and businesses. To ensure this does not have a financial impact on school boards, the Province will adjust payments to school boards to offset the deferral.

\$1.9 Billion in Workplace Safety Expenses

Working in conjunction with the government of Ontario, the Workplace Safety and Insurance Board (WSIB) will allow employers to defer payments for a period of six months. This will provide employers with \$1.9

billion in financial relief. All employers covered by the WSIB's workplace insurance are automatically eligible for the financial relief package. Schedule 1 employers with premiums owed to the WSIB will be allowed to defer reporting and payments until August 31, 2020. The deferral will also apply to Schedule 2 businesses that pay WSIB for the cost related to their workplace injury and illness claims. In addition, no interest will be accrued on outstanding premium payments and no penalties will be charged during this six-month deferral period.

Responsibly Managing the Province's Finances

Events like the COVID-19 outbreak underscore why governments must be positioned to act in a time of crisis. Through its action plan, Ontario is immediately allocating the necessary resources to tackle the COVID-19 outbreak, while continuing to invest in people. As a result, the 2020–21 deficit is projected to be \$20.5 billion. This plan builds on the government's responsible approach to managing Ontario's finances with measures to provide further flexibility to respond to this rapidly changing global outbreak. This includes historic levels of prudence, including a dedicated \$1.0 billion COVID-19 contingency fund, an increased contingency fund of \$1.3 billion and an unprecedented reserve of \$2.5 billion, the largest in Ontario's history. Ontario's strong economic fundamentals have positioned the government to respond decisively to this outbreak. The Province will continue to actively monitor and mitigate risks, coordinating with partners and other levels of government, while continuing to retain flexibility to respond as conditions evolve.

Conclusion

Ontario's Action Plan: Responding to COVID-19 outlines the government's first steps to protect public health, and support people and jobs. Ontario will continue to work diligently with health experts, business leaders, financial institutions, economists and municipal and federal partners to respond swiftly and effectively to this outbreak, so that the people of Ontario are supported and protected during the COVID-19 outbreak. The people and businesses of Ontario have shown immense cooperation, resilience and determination to tackle this crisis by helping one another. To every family, person, business and community — the Ontario government is right there beside you.

News Release 2020-04-24: Ontario Provides Urgent Relief for Small Businesses and Landlords

Rent Assistance in Addition to Billions in Measures to Support Business During the COVID-19 Outbreak

TORONTO — The Ontario government is partnering with the federal government to provide urgent relief for small businesses and landlords affected by the COVID-19 outbreak. The province is committing \$241 million through the new Ontario-Canada Emergency Commercial Rent Assistance Program (OCECRA). The total amount of provincial-federal relief that would be provided is more than \$900 million, helping to ensure small businesses are ready to reopen their doors when the emergency measures are lifted.

Details of the new program were announced today by Premier Doug Ford, Rod Phillips, Minister of Finance, Christine Elliott, Deputy Premier and Minister of Health, and Dr. Merrilee Fullerton, Minister of Long-Term Care. "The vast majority of Ontario's small businesses and landlords are struggling during this extraordinary public health emergency," said Premier Ford. "That's why we are doing everything we can to support them through these tough economic times, so they can hit the ground running when we are in a position to open up the provincial economy. I want to thank the federal government for partnering with us to help our small

businesses and commercial landlords. I look forward to working together to also provide much-needed support to residential renters ahead of May 1."

The OCECRA will provide forgivable loans to eligible commercial property owners experiencing potential rent shortfalls because their small business tenants have been heavily impacted by the COVID-19 crisis. To receive the loan, property owners will be required to reduce the rental costs of small business tenants for April to June 2020 by at least 75 per cent and commit to a moratorium on evictions for three months.

Partnering with the federal government on the OCECRA builds on the provincial government's approach to supporting business during COVID-19. As part of *Ontario's Action Plan: Responding to COVID-19*, the government has implemented a series of cash flow supports amounting to \$10 billion to help support jobs and the economy, including:

- Doubling the Employer Health Tax exemption for 2020, cutting taxes by \$355 million, benefiting roughly 57,000 employers;
- Eliminating penalties and interest to businesses who miss filing or remittance deadlines for various provincially administered taxes for five months starting April 1, 2020, providing up to \$6 billion in cashflow for about 100,000 Ontario businesses;
- Postponing the planned property tax reassessment for 2021, providing stability for Ontario's property taxpayers;
- Deferring the upcoming quarterly (June 30) remittance of education property tax to school boards by 90 days, providing municipalities with the flexibility to, in turn, provide property tax deferrals of over \$1.8 billion to local residents and businesses;
- Implementing the new Regional Opportunities Investment Tax Credit for businesses that make eligible capital investments in designated regions of the province where employment growth has significantly lagged behind below the provincial average.

Ontario has also suspended time-of-use electricity rates for eligible small businesses, as well as residential and farm time-of-use customers, holding electricity prices to the off-peak rate of 10.1 cents-per-kilowatt-hour, for 24 hours per day, seven days a week for 45 days, for all time-of-use customers, who make up the majority of electricity consumers in the province. By switching to a fixed off-peak rate, time-of-use customers will see rate reductions of over 50 per cent compared to on-peak rates.

"To help stop the spread of COVID-19, businesses have closed their doors and employees have stayed home and that has been working, but it has also created significant financial hardship," said Rod Phillips, Minister of Finance. "By subsidizing rent payments, reducing taxes, extending deadlines, and eliminating penalties and interest, we're helping to ensure businesses can start up quickly when the time is right."

The Ontario government has also worked with the federal government to develop the Small and Medium-sized Enterprise Loan that will enable up to \$40 billion in lending, supported through Export Development Canada and the Business Development Bank. This program will help businesses meet cash flow requirements through guaranteed loans.

"Ontario's small and medium-sized businesses are vital to our economy and include some of the hardest-working people in the world who have rolled up their sleeves to support our frontline healthcare workers, and beat this virus," said Vic Fedeli, Minister of Economic Development, Job Creation and Trade. "This package of supports will help them get through these difficult days and resume normal operations as soon as possible."

"In the months ahead, small businesses will be critical to Ontario's economic recovery. Together with our federal partners, we are ensuring we support our small businesses today, so that they can continue to create opportunities for hardworking Ontario families tomorrow," said Prabmeet Sarkaria, Associate Minister of Small Business and Red Tape Reduction. "With rents coming due, it's extremely important that the federal government move quickly to implement this program and get small businesses and property owners the support they urgently need."

Quick Facts

- The Province's \$241 million investment in OCECRA is part of the \$17 billion Ontario's Action Plan: Responding to COVID-19.
- The government has retroactively, to January 1, 2020, raised the Employer Health Tax (EHT) exemption to \$1 million from \$490,000 for 2020, providing additional EHT relief of up to \$9,945 per eligible employer.
- Starting January 1, 2020, Ontario reduced the small business Corporate Income Tax rate from 3.5 per cent to 3.2 per cent.

Backgrounder 2020-04-24: Ontario-Canada Emergency Commercial Rent Assistance Program

The Ontario Government is committing \$241 million to partner with the federal government and deliver more than \$900 million in urgent relief to small businesses and their landlords through a new program, the Ontario-Canada Emergency Commercial Rent Assistance Program (OCECRA).

The OCECRA will provide forgivable loans to eligible commercial property owners experiencing potential rent shortfalls because their small business tenants have been heavily impacted by the COVID-19 crisis.

How does the program work?

The program has been developed to share the cost between small business tenants and landlords. Small business tenants and landlords would each be asked to pay 25 per cent of the before profit costs and the provincial and federal government would cost share the remaining 50 per cent. For example, a monthly rent for a small business is \$10,000. In this example, assume the landlord doesn't make a profit. The landlord forgoes \$2,500 (25 per cent of rent). The small business would be responsible for paying \$2,500 (25 per cent of rent). The government would cover the remaining \$5,000, with \$3,750 from the federal government (37.5 per cent of rent) and \$1,250 (12.5 per cent of rent) from the provincial government. To receive the loan, property owners will be required to reduce the rental costs of small business tenants for April to June 2020 by at least 75 per cent. The loan would also be contingent on the signing of a rent forgiveness agreement between impacted tenants and landlords. This would also include a moratorium on evictions for three months.

How long would a commercial property owner have to apply for OCECRA?

The OCECRA would be administered by the Canada Mortgage and Housing Corporation (CMHC) and would be available until September 30, 2020. Support would be retroactive to April 1, covering April, May and June 2020.

Are there any eligibility requirements for commercial property owners?

The OCECRA would apply to commercial properties with small business tenants. Commercial properties with a residential component, and residential mixed-use properties with a 30 per cent commercial component, would be equally eligible for support with respect to their commercial tenants. The property owner must be the registered owner and landlord of the residential or commercial real estate property. If a property owner does not have a mortgage secured by a commercial rental property, the property owner should contact CMHC to discuss program options, which may include applying funds against other forms of debt facilities or fixed cost payment obligations (e.g. utilities).

What are the eligibility requirements for small businesses?

An eligible small business tenant is one that:

- Pays monthly rent not exceeding \$50,000 in gross rent payments; and is,
- A non-essential small business that has temporarily closed, or who is experiencing a 70 per cent drop in pre-COVID-19 revenues (determined by comparing revenues in April, May or June to the same month in 2019 or alternatively compared to average revenues for January and February 2020).

Not-for-profit organizations and charitable entities would also be considered for the program.

Are commercial properties that also have apartments eligible as well?

Commercial properties with a residential component, and residential mixed-use properties that have a 30 per cent commercial component, would be equally eligible for support with respect to their commercial tenants only.

Does the OCECRA program factor in profits for the commercial property owner through the loan period?

The forgivable loan would be conditional on the property owner and tenant entering into a rent forgiveness agreement (including a moratorium on eviction for three-months) pursuant to which the property owner would reduce the tenant's monthly rent to 25 per cent of rent that relates to fixed costs for three months. The property owner would be responsible for the remaining 25 per cent. For certainty, government funding, and remaining monthly tenant rent payment obligations (i.e. 25 per cent), would not cover the property owner's profits derived from rental income - that is, in applying for this program, the property owner agrees to forego profit for a three-month period.

Are any small businesses excluded from the OCECRA program?

The following exclusions would apply: 1) Entities owned by individuals holding political office; 2) Entities that promote violence, incite hatred or discriminate on the basis of race, national or ethnic origin, color, religion,

sex, age or mental or physical disability; and, 3) An entity in the Lenders special accounts or Restructuring Group prior to March 1, 2020.

Other

- [Ontario Protecting Forestry Jobs & Worker Safety During COVID-19](#) (May 7, 2020);
- [Ontario extends electricity rate relief during COVID-19](#) (May 6, 2020);
- [Ontario providing support for industrial and commercial electricity consumers during COVID-19](#) (May 1, 2020);
- [News Release 2020-04-28: Ontario helping businesses overcome the unique challenges created by COVID-19](#) (the Ontario government is launching the COVID-19: [Tackling the Barriers](#) website to help businesses overcome the unique challenges created by the global pandemic. The province is prepared to allow temporary changes to provincial rules and regulations in order to remove any barriers that are hindering business and negatively impacting Ontario's supply chain. The province will consider requests from businesses for temporary changes to rules and regulations to assist businesses respond to COVID-19 – requests can be submitted through a government website);
- [News Release 2020-04-25: Ontario supporting frontline heroes of COVID-19 with pandemic pay \(the province announced a bonus of \\$4 per hour for qualifying frontline healthcare staff, plus a bonus of \\$250 per month for employees working more than 100 hours per month; payments will be effective from April 24 until August 13, 2020\)](#);
- [Ontario Unveils Guiding Principles to Reopen the Province](#) (April 27, 2020);
- [Emergency order regarding meetings for corporations](#) (April 24, 2020);
- Fasken, “First Video Witnessing, and Now Counterparts: Ten Frequently Asked Questions Surrounding Ontario’s Emergency Changes to Will and Power of Attorney Executions”, *Private Client Services Bulletin*, April 23, 2020 (available on Taxnet Pro);
- News Release 2020-04-09: [Ontario Starts Planning for Economic Recovery](#);
- News Release 2020-04-06: [Ontario Providing Relief for Remote Northern Property Taxpayers During COVID-19](#) (taxpayers in unincorporated areas in northern Ontario may defer payment of 2020 Provincial Land Tax instalments by up to 90 days without interest or penalties);
- Canadian Federation of Independent Business – [Ontario: COVID-19 relief measures for your business](#)

Quebec

[COVID-19: FAQ for Businesses](#) (last updated May 5)

For information about **important deadlines** businesses need to meet to fulfill their tax obligations, see [COVID-19 Summary Tables: Deadlines for Businesses](#).

For information about COVID-19 relief measures, see [Relief Measures for Individuals and Businesses](#).

Corporation income tax

What is the deadline for filing the corporation income tax return?

Some corporations must normally file the *Déclaration de revenus des sociétés* ([CO-17](#)) no later than the date that is six months after the end of their taxation year. If that date falls in the period between March 17, 2020, and May 31, 2020, those corporations have until **June 1, 2020**, to file the return.

What measures are provided for corporation income tax instalments?

Corporations that would normally have to pay instalments in the period between March 17, 2020, and August 31, 2020, now have until **September 1, 2020** to do so.

Interest will accrue from September 2, 2020, on any payment not received by **September 1, 2020**.

Note

Instalment payments are not deferred for the compensation tax for financial institutions, the tax on capital for insurance corporations or the tax on capital for life insurance corporations.

What measures are provided for corporation income tax balances?

A corporation must normally pay its income tax balance no later than the date that is two months after the end of its taxation year. If that date falls in the period between March 17, 2020, and August 31, 2020, the corporation has until **September 1, 2020**, to pay its balance.

Interest will accrue from September 2, 2020, on any payment not received by **September 1, 2020**.

Note

Payment is not deferred for the compensation tax for financial institutions, the tax on capital for insurance corporations or the tax on capital for life insurance corporations.

Partnership Information Return

What measures are provided for the *Partnership Information Return*?

Partnerships that would normally file the *Partnership Information Return* ([TP-600-V](#)) during the period between March 17, 2020, and April 30, 2020, for the fiscal period ending in 2019 now have until **May 1, 2020**, to file the return.

Mining tax

Has the deadline for filing the mining tax return been extended?

The deadline for filing the *Mining Tax Return* ([IM-30-V](#)) has been extended to **June 1, 2020**, for operators that were required to file the return between March 17, 2020, and May 31, 2020.

This measure also applies to operators of more than one mine that must use forms IM-30.MX-V and IM-30.DL-V (instead of form IM-30-V) to file their mining tax return.

What measures are provided for mining tax instalments?

The measures deferring payment of corporation income tax instalments and balances also apply to the mining tax. For more information, see **Businesses – Corporation income tax** above.

Information Return for Registered Charities and Other Donees

Has the deadline to file the *Information Return for Registered Charities and Other Donees* been extended?

The deadline for filing the *Information Return for Registered Charities and Other Donees* ([TP-985.22-V](#)) has been extended to **December 31, 2020**, for registered charities that are required to file the return between March 17, 2020, and December 30, 2020.

This measure also applies to other donees that are required to file form TP-985.22-V during the same period.

Déclaration de revenus et de renseignements des sociétés sans but lucratif

Has the deadline for filing the *Déclaration de revenus et de renseignements des sociétés sans but lucratif* been extended?

Non-profit corporations must normally file the *Déclaration de revenus et de renseignements des sociétés sans but lucratif* ([CO-17.SP](#)) and the *Information Return for Tax-Exempt Entities* ([TP-997.1-V](#)), if applicable, by the date that is six months after the end of their taxation year. If that date falls between March 17, 2020, and May 31, 2020, the corporation has until **June 1, 2020**, to file the returns.

GST/HST, QST and other taxes

What are the deadlines for filing GST/HST and QST returns?

The deadlines for filing GST/HST and QST returns remain the same. If you are able to file the returns by the usual deadlines, you should do so.

However, you will not be charged a penalty if you file, by June 30, 2020, all returns that you would normally have been required to file between March 27, 2020, and June 1, 2020.

The usual filing and payment deadlines set out in tax legislation apply to returns with a filing deadline after June 1, 2020.

What measures are provided for GST/HST and QST payments and instalments?

The deadline for paying GST/HST and QST related to returns that would normally be filed between March 27, 2020, and June 1, 2020, has been extended to **June 30, 2020**. The same applies to instalment payments.

Is Revenu Québec still processing refunds?

Yes. Given the circumstances, we are temporarily prioritizing tax refunds to ensure you quickly receive the money you need.

Note that you can now file fillable PDFs of some tax refund applications using our online service in [My Account for businesses](#).

Use our online services to ensure your application is processed faster.

What is the deadline for filing the return respecting the tax on lodging for the first calendar quarter of 2020 and remitting the related tax?

The usual April 30, 2020, deadline for the first calendar quarter of 2020 has been extended to **July 31, 2020**, for both filing the return and remitting the related tax.

This means that if you are registered for the tax on lodging, you will have two returns to file by July 31, 2020: one for the first calendar quarter of 2020 and one for the second quarter.

Does the extension apply to both sleeping-accommodation establishment operators and digital accommodation platform operators?

Yes. The extension applies to anyone required to file a return respecting the tax on lodging for the first calendar quarter of 2020.

Will I be charged penalties or interest if I file the return respecting the tax on lodging and remit the related tax by July 31, 2020?

No. We will not charge any penalties or interest for the first quarter of 2020 if you file the return respecting the tax on lodging and remit the related tax by July 31, 2020.

Are there measures for other taxes?

No special measures have been announced for other taxes, such as:

- the specific tax on alcoholic beverages;
- the tax on insurance premiums;
- the specific duty on new tires;
- the municipal tax for 9-1-1 service;
- the fuel tax;
- the tobacco tax.

Source deductions and employer contributions

Have the deadlines for reporting source deductions and employer contributions and paying amounts due been extended?

No. The usual deadlines apply, regardless of your remittance frequency.

Taxable benefits

When an employer gives an employee money to buy equipment needed for teleworking, is it considered a taxable benefit for the employee?

Given the exceptional circumstances caused by COVID-19, we do not consider the total or partial reimbursement of up to \$500 for equipment that an employee purchased for teleworking as a taxable benefit for the employee. We consider that the employer gains the most from the purchase.

Mandatory billing in the restaurant sector

Do restaurant establishments still have to file a periodic sales summary every month?New

Yes. Restaurant establishments still have to prepare a Sommaire périodique des ventes (periodic sales summary) using a sales recording module (SRM) and file it with Revenu Québec every month, even if the SRM recorded no commercial transactions during the month. Each summary must cover a calendar month and be sent electronically or on paper by the last day of the following month.

If you stop using an SRM temporarily, you must deactivate it and file the summaries not yet sent for the periods during which the SRM was operational, including the current period.

For more information, see [Obligation to File the Sommaire périodique des ventes with Revenu Québec](#).

Can I still reach Revenu Québec if my sales recording module (SRM) is defective?New

Because of current circumstances, we are only processing service requests. Response time is 24 to 48 hours. We can only provide support if:

- Your SRM is defective.
- The installer receives an error message and cannot activate an SRM.

Recovery of tax debts

I have a tax debt and Revenu Québec placed a garnishment on my bank account. What can I do?

We notified financial institutions that Revenu Québec has granted a release of garnishments on current bank accounts for tax debt, including the bank accounts of corporations. If amounts are still being seized from your account, call us at 1 866 832-6816.

Revenu Québec placed a garnishment on my bank account. Can I still receive the emergency financial assistance granted by the federal and provincial governments?

We notified financial institutions that Revenu Québec has granted a release of garnishments on current bank accounts for tax debt so that everyone can get the government assistance they are entitled to. If amounts are still being seized from your account, call us at 1 866 832-6816.

How do I know if Revenu Québec will release the garnishment it has on my bank accounts?

We notified financial institutions that Revenu Québec has granted a release of garnishments on current bank accounts for tax debt. However, garnishments that cover investment accounts (including RRSPs) will not be released unless the garnishment covers bank accounts and investment accounts simultaneously. In addition, if legal proceedings were started to liquidate investment accounts, the garnishment on these accounts will be maintained. For information specific to your situation, call us at 1 866 832-6816.

General information

What is currently the fastest way to receive a refund?

Direct deposit is the fastest way to receive a refund.

For information about registering for direct deposit, see [Direct Deposit of Refunds](#).

What is currently the fastest, safest way to file a return?

Online is the fastest, safest way to file a return, since it reduces physical handling of documents.

For more information, see our [online services](#) for businesses.

Electronic signatures

How do I authorize my business's tax preparer or professional representative to file the corporate income tax return online if the person authorized to sign on behalf of the business does not have Internet access, is not comfortable using an electronic signature or is a senior in self-isolation?

If the person authorized to sign on behalf of your business is unable to electronically sign form [CO-1000.TE](#), *Transmission par Internet de la déclaration de revenus d'une société*, the preparer or professional representative can still file the business's corporate income tax return online, and the authorized person can sign the form at a later date.

This only applies to form CO-1000.TE and only until September 1, 2020.

Can an authorized person sign forms MR-69-V, MRW-69.E-V and MRW-69.RP electronically?

Yes, the forms listed below can be signed electronically until September 1, 2020. However, the signature must meet the general requirements of specialized tools.

- *Authorization to Communicate Information or Power of Attorney* ([MR-69-V](#));
- *Power of Attorney or Authorization to Communicate Information to a Person Registered for My Account for Businesses* (MRW-69.E-V);
- *Autorisation relative à la communication de renseignements* (MRW-69.RP).

What types of electronic signatures will Revenu Québec accept?

We will accept the following types of electronic signatures:

- a digital certificate (for example, a digital certificate produced using a specialized tool);
- a scanned hand-written signature (meaning an image of a signature);
- a signature made using an input tool such as a stylus or mouse.

Tax preparers and professional representatives

What electronic signature relief measures are provided for tax preparers and professional representatives?

To limit in-person contact, Revenu Québec will allow preparers and professional representatives to use an electronic signature on the following forms their clients must sign:

- *Authorization to Communicate Information or Power of Attorney* ([MR-69-V](#));
- *Power of Attorney or Authorization to Communicate Information to a Person Registered for My Account for Businesses* (MRW-69.E-V);
- *Autorisation relative à la communication de renseignements* (MRW-69.RP);
- *Online Filing of the Personal Income Tax Return by an Accredited Person* ([TP-1000.TE-V](#));
- *Transmission par Internet de la déclaration de revenus d'une société* (form [CO-1000.TE](#)).

Important

Forms MR-69-V, MRW-69.E-V and MRW-69.RP can be signed electronically only until September 1, 2020.

What if I do not have the technology for electronic signatures or the person authorized to sign on behalf of my client is unable to sign form CO-1000.TE electronically?

You can replace form CO-1000.TE with an email containing:

- information identifying you;
- information identifying your client and the person authorized to sign on your client's behalf;
- the amounts in Part 2 of form CO-1000.TE.

The person authorized to sign on behalf of my client does not have Internet access or is confined to their home. Can I use something other than an electronic signature for form CO-1000.TE?

You can have your client physically sign the form at a later date. You are still responsible for giving your client the necessary information so they can consent to you filing their income tax return online.

Revenu Québec will carry out checks later to ensure that your client authorized you to file their return online. In addition, accredited tax preparers and professional representatives must meet the high standards of integrity that the public is entitled to. If you fail to meet this obligation, your accreditation may be withdrawn.

What types of electronic signatures will Revenu Québec accept?

Revenu Québec will accept the following types of electronic signatures:

- a digital certificate (for example, a digital certificate produced using a specialized tool);
- a scanned hand-written signature (meaning an image of a signature);
- a signature made using an input tool such as a stylus or mouse.

[Links: [TP-600-V](#), [IM-30-V](#), [TP-985.22-V](#), [CO-17.SP](#), [TP-997.1-V](#), [My Account for businesses](#), [Direct Deposit of Refunds](#), [TP-1000.TE-V](#), [CO-1000.TE](#)]

[Regarding the tax on lodging, see also Information Bulletin 2020-6: *Extension of the Deadline for reporting and remitting the tax on lodging* (April 9, 2020).]

[Revenue Quebec is also accepting electronic signatures on form MR-69-V, *Authorization to Communicate Information or Power of Attorney*, until September 1, 2020].

[For an overview of the exceptional measures for businesses, see [COVID-19 Measures for Businesses: Summary Tables](#)]

COVID-19 Pandemic - The government is granting a credit to businesses for their contribution to the Health Services Fund

QUÉBEC CITY, April 30, 2020 /CNW Telbec/ - Following the implementation of the Canada Emergency Wage Subsidy, the Québec government is announcing today that it will grant employers a credit on contributions to the Health Services Fund for employees on forced leave. This additional assistance, which offsets costs not covered by the federal government measure, will be in force for the entire duration of the 12-week wage subsidy, which now extends from March 15 to June 6, 2020. The credit will have an estimated impact of \$113 million for the Québec government for the 2020-2021 fiscal year. The terms and conditions of the measure can be consulted in the Information Bulletin published by the Ministère des Finances at: http://www.finances.gouv.qc.ca/documents/Bulletins/en/BULEN_2020-7-a-b.pdf

Reminders

This new measure rounds out those already implemented since the outset of the pandemic:

- the Concerted Action to Maintain Employment Program (CAMEP);
- the Panier Bleu (blue basket) initiative to promote local purchasing;
- the Incentive Program to Retain Essential Workers (IPREW);
- the wage enhancement for health and social services personnel;
- the emergency assistance program for small and medium businesses;
- a temporary hourly increase of \$4 in the wages of orderlies in the private sector;
- the temporary aid for workers program (TAWP);
- the concerted action for businesses program (PACTE);
- Revenu Québec's increased flexibility for individuals and businesses;
- the six-month suspension of all student loans payments;
- a 25% reduction, in 2020, in the mandatory withdrawal amount from a registered retirement income fund (RRIF);
- the \$45-million investment to support the recruitment of farm workers;
- participation in the Canada Emergency Commercial Rent Assistance program.

"We share with the federal government the objective of keeping in employment as many workers as possible during the critical period of the pandemic to support businesses affected by the crisis. For this reason, in order to complement the Canada Emergency Wage Subsidy, we are offering businesses a contribution credit to the Health Services Fund."

Eric Girard, Minister of Finance

Related link:

For information on COVID-19 and all the assistance programs offered, please visit [Québec.ca/coronavirus](https://Quebec.ca/coronavirus).

Revenu Québec News Release 2020-04-30: Credit for Contributions to the Health Services Fund in Respect of Employees on Paid Leave Due to the COVID-19 Pandemic

Employers that are eligible for the Canada Emergency Wage Subsidy and that have an establishment in Québec can apply for a credit for contributions to the health services fund in respect of employees on paid leave due to the COVID-19 pandemic for a period of twelve weeks, retroactive to March 15, 2020.

The amount of the credit for contributions to the health services fund will be equal to the total amount of the contribution to the health services fund paid by an employer on the salary and wages paid to employees on paid leave during a week included in the period that starts on March 15, 2020, and ends on June 6, 2020.

Employees who do not do any work during a given week but are still remunerated by their employer are considered to be on paid leave during that week.

Application for the credit for contributions to the health services fund

The application for the credit for contributions to the health services fund must be filed with Revenu Québec at the same time as the *Summary of Source Deductions and Employer Contributions* (RLZ-1.S-V or RLZ-1.ST-V) for 2020.

The application must be accompanied by documents and information that will help Revenu Québec determine the amount of the credit for contributions to the health services fund to which the employer is entitled.

Reduction of periodic payments of the contribution to the health services fund

Employers can reduce the amount of the periodic payment of the contribution to the health services fund they are required to remit to Revenu Québec after April 30, 2020, by the amount of the credit for contributions to the health services fund related to the salary or wages paid to employees on paid leave before the deadline for making the periodic payment, as long as that amount was not used to reduce another periodic payment.

Reduction of the contribution to the health services fund for the creation of specialized jobs

Employers that are eligible, for 2020, for both the credit for contributions to the health services fund and the reduction of the contribution to the health services fund for the creation of specialized jobs will have to deduct the portion of an employee's salary or wages used to calculate the credit for contributions to health services fund from the eligible salary or wages used to calculate the reduction of the contribution to the health services fund for the creation of specialized jobs.

Relief Measures for Individuals and Businesses (update May 6)

Revenu Québec has introduced relief measures to make life easier for individuals and businesses affected by the exceptional situation caused by COVID-19.

For information about **deadlines** you need to meet to fulfill your tax obligations, see COVID-19 Summary Table: Deadlines for Individuals and COVID-19 Summary Tables: Deadlines for Businesses.

Payments

Measures for individuals

- For individuals and individuals in business, the deadline for paying income tax, contributions or the annual registration fee for the enterprise register related to the 2019 income tax return has been extended to **September 1, 2020**.
- If you are required to make instalment payments, the payment normally due on June 15, 2020, is now due by **September 1, 2020**.

Measures for trusts (other than a specified investment flow-through entity [SIFT entity])

- The deadline for paying income tax or the annual registration fee for the enterprise register related to the 2019 income tax return has been extended to **September 1, 2020**.
- If a trust is required to make instalment payments, the payment normally due on June 15, 2020, is now due by **September 1, 2020**.

Measures for corporations and SIFT entities

Instalments and income tax balances that would have been due in the period between March 17, 2020, and August 31, 2020, are now payable by **September 1, 2020**.

Mining tax

The deadline for paying mining tax has been extended to **September 1, 2020**, as it has been for income tax and instalment payments.

Logging tax

The deadline for paying logging tax that would normally fall between March 17, 2020, and August 31, 2020, has been extended to September 1, 2020.

Note

The payment of balances and instalments has not been deferred for the compensation tax for financial institutions, the tax on capital for insurance corporations or the tax on capital for life insurance corporations.

Extended deadlines

Measures for individuals

- The deadline for filing the personal income tax return has been extended from April 30, 2020, to **June 1, 2020**.
- The deadline for filing the 2019 income tax return of a person who died in 2019 before December 1, 2019, has been extended to **June 1, 2020**.
- If an individual or their spouse carried on a business in 2019, the deadline to file their 2019 income tax return remains **June 15, 2020**.

Measures for trusts and partnerships (including SIFT entities)

- The deadline for filing the income tax return of a trust (other than a testamentary trust that is a graduated rate estate) has been extended from March 30, 2020, to **May 1, 2020**.
- If a testamentary trust that is a graduated rate estate would normally have had to file an income tax return after March 16, 2020, for the taxation year that ends in 2019, the filing deadline has been extended to **May 1, 2020**.
- The deadline for filing the *Partnership Information Return* (TP-600-V) has also been extended from March 31, 2020, to **May 1, 2020**, if all members of the partnership are individuals.
- If all members of the partnership are corporations, the return must be filed within five months following the end of the fiscal period. If the filing deadline would normally be after March 16, 2020, but before May 1, 2020, the deadline is extended to **May 1, 2020**.
- In all other situations, the return for a fiscal period that ended in 2019 must be filed by May 1, 2020, or the last day of the fifth month following the end of the fiscal period, whichever comes first. However, if the last day of the fifth month following the end of fiscal period is after March 16, 2020, the filing deadline for the fiscal period is **May 1, 2020**.

Recovery measures

Employer-executed garnishments and formal requests to pay suspended

On March 17, 2020, we stopped sending employers income seizure by garnishment notices and formal requests to pay regarding tax debts.

If you are an employer carrying out such garnishment notices or formal requests to pay, please **suspend them until further notice**. Do not withhold or remit the amounts in question unless we instruct you otherwise. This measure took effect on April 17, 2020.

Please note that this suspension is temporary and not a full release of these obligations.

In addition, only seizure by garnishment notices and formal requests to pay issued for tax debts are suspended; **garnishments for support payments are still in force and must still be carried out**.

Release of garnishment notices sent to financial institutions

On March 17, 2020, Revenu Québec stopped issuing financial institutions seizure by garnishment notices for tax debts.

In addition, during the week of April 6, 2020, Revenu Québec notified financial institutions that the Minister has released all active seizures issued before March 17, 2020, **except** those that exclusively cover investment accounts.

The release frees bank accounts so that funds can be deposited into and withdrawn from them, giving everyone access to any government assistance they are entitled to.

Note that only seizure by garnishment notices issued for tax debts have been released; **garnishments for support payments are still in force and must still be carried out.**

Payment agreements

We have also suspended our recovery measures and extended the usual duration of tax-debt payment agreements.

Other measures

Various deadlines have also been extended until June 1, 2020, for all taxpayers

Tax laws and regulations set out numerous deadlines for taxpayers to exercise their rights, provide information, send documents or make an election. If taxpayers fail to meet these deadlines, they may be unable to exercise their rights or incur a penalty or interest, depending on the type of obligation and the extent of the omission.

Revenu Québec has extended to **June 1, 2020**, all administrative deadlines (other than the deadlines already extended for certain returns) that would **normally fall in the period between March 17, 2020, and May 31, 2020.**

This does not apply to the payment of various consumption taxes, contributions or source deductions.

The extension covers the following:

- corporation income tax returns;
- elections under Québec tax laws or regulations, such as rollovers (excluding QST elections, which are harmonized with the GST);
- tax credit applications requiring supporting documents (12-month time limit);
- fuel tax refund applications;
- information request response times;
- mandatory or preventive disclosure of tax planning;
- applications under the Québec education savings incentive (QESI) (90-day time limit);
- etc.

Other measures

Various deadlines have also been extended until June 1, 2020, for all taxpayers

Mandataries

GST/HST and QST returns

The deadline for remitting net GST/HST and QST has been extended to **June 30, 2020**, for all returns to be filed between March 27 and June 1, 2020. The same applies to instalment payments.

In light of the federal Minister of Finance's announcement on March 27, 2020, and in order to harmonize the QST system with the GST/HST system, the filing deadlines remain unchanged. Persons who are able to do so must file their GST/HST and QST returns by the normal deadlines to facilitate tax compliance and administration.

However, because of the current situation, no late-filing penalty will be charged if the returns are filed no later than June 30, 2020.

For returns whose filing deadlines fall after June 1, 2020, the filing and payment deadlines stipulated in tax legislation will apply.

Tax on lodging

The usual April 30, 2020, deadline for the first calendar quarter of 2020 has been extended to **July 31, 2020**, for both filing the return and remitting the related tax.

Other taxes, source deductions and employer contributions

The current relief measures do not apply to other Québec taxes, source deductions or employer contributions, which continue to have the same filing and payment obligations.

Information return for charities and other donees

The deadline for filing the *Information Return for Registered Charities and Other Donees* (TP-985.22-V) has been extended to **December 31, 2020**, for registered charities that are required to file the return between March 1, 2020, and December 30, 2020.

This measure also applies to other donees that are required to file form TP-985.22-V during the same period.

Advance payments of the tax credit for home-support services for seniors Updated

Seniors who receive this tax credit and normally would have filed an application to renew their advance payments on March 17, 2020, or later now have extra time to file their renewal applications. We are following the health crisis closely and will determine a new deadline at a later date.

Advance payments of this tax credit will continue in the meantime.

Note that if we learn that an individual is no longer eligible for the tax credit or if the individual requests an adjustment, we will take action accordingly.

Shelter allowance program

To ensure program beneficiaries do not have to do anything in the short- and medium-term to continue receiving the allowance, the deadline to apply for renewal of the allowance has been extended by two months.

You therefore have until **December 1, 2020**, to file a shelter allowance renewal application with Revenu Québec.

Objecting to a notice of assessment

If you want to file a notice of objection and the 90-day time limit expires in the period between March 13, 2020, and June 29, 2020, the time limit has been extended to **June 30, 2020**.

Appeals

An appeal before the Court of Québec is brought by an application in accordance with the contentious proceedings governing actions and applications in civil matters. In accordance with Order 2020-4251 of the Chief Justice of Québec and the Minister of Justice, the time limits for filing appeals before the Court of Québec are suspended from March 15, 2020, until the health emergency is lifted. This suspension applies to:

- appeals before the Court of Québec;
- summary appeals before the Small Claims Division of the Court of Québec;
- applications for review of a decision by the Minister not to extend the deadline for filing a notice of objection;
- applications to extend the deadline for filing an appeal or summary appeal.

Administrative steps taken by Revenu Québec

- We are prioritizing personal income tax returns involving a refund.
- We are processing applications for business tax credits and tax refunds faster.
- We have suspended our audit activities, except in exceptional, high-risk situations, such as those involving fraud or the expiry of a time limit. We may then initiate or complete an audit. We will also process recourses initiated by clients. We will only contact clients if it is necessary to process a refund claim. Note that we have not suspended our activities related to the fight against aggressive tax planning.
- We are allowing tax preparers to use an electronic signature on forms that their clients must sign.
- The information sessions usually held in-person with individuals and businesses are now being held by phone.
- Our assistance program for small and medium-sized businesses is available by phone.
- Support payments
- In accordance with the law, Revenu Québec will continue to collect support.
- The 30-day time limit for appealing a decision by the Minister regarding a notice of contestation has been suspended until the health emergency is lifted (Order 2020-4251 dated March 15, 2020).

Unclaimed property

- If the debtor or holder of unclaimed property carries on a business or is a legal person, the annual deadline for remitting unclaimed property to the Minister of Revenue (which corresponds to the end of the first quarter following the end of the fiscal period during which the property became unclaimed) has been extended to **August 31, 2020**. No late-remittance interest or penalty will be charged for property that became unclaimed in a fiscal period ending in the period from December 17, 2019, to May 30, 2020, provided the property is remitted to Revenu Québec **before September 1, 2020**.
- The 10-year limit for recovering amounts under \$500 from the Minister of Finance has been suspended until the health emergency is lifted (Order 2020-4251 dated March 15, 2020).

[COVID-19: FAQ for Individuals](#)

Last updated: May 5, 2020.

For information about **important deadlines** you need to meet to fulfill your tax obligations, see [COVID-19 Summary Table: Deadlines for Individuals](#).

For information about COVID-19 relief measures, see [Relief Measures for Individuals and Businesses](#).

For information about **important deadlines** you need to meet to fulfill your tax obligations, see COVID-19 Summary Table: Deadlines for Individuals.

For information about COVID-19 relief measures, see Relief Measures for Individuals and Businesses.

Incentive Program to Retain Essential Workers (IPREW)

Am I eligible for the Incentive Program to Retain Essential Workers (IPREW)? Updated

You could be eligible for the program if you:

- work part-time or full-time in an [essential service](#) sector;
- earn eligible work income of \$550 or less per week;
- have an annual employment income of at least \$5,000 for 2020 (not counting your spouse's income);
- have a total annual income of no more than \$28,600 for 2020 (not counting your spouse's income);
- are at least 15 years old when you apply for assistance under the IPREW; and
- were resident in Québec on December 31, 2019, and plan to reside in Québec throughout 2020.

Salary adjustments, bonuses and assistance that may affect IPREW eligibility

Salary adjustment: Minimum wage increase effective May 1, 2020

The minimum wage increased from \$12.50/hour to \$13.10/hour, effective May 1, 2020. If your eligible employment income is still \$550 or less per week despite the new minimum wage, you remain eligible for the IPREW provided you meet all of the other conditions. However, if the new minimum wage pushes your eligible employment income over \$550 for a given week, you are not eligible for the IPREW for that week.

Employer bonuses

If you receive a bonus from your employer and your eligible employment income, including this bonus, is no more than \$550 per week, you are still eligible for the IPREW, provided you meet the other conditions.

Programs and assistance

If you receive amounts under the Canada Emergency Response Benefit (CERB), the Canada Emergency Student Benefit (CESB) or the temporary aid for workers program for a week included in the period from March 15 to July 4, 2020, you are not eligible for the IPREW for that week.

Note that you are still eligible for the IPREW even if your employer receives assistance under the Canada Emergency Wage Subsidy.

Retirement income

When you apply for the IPREW, be sure to include your retirement income (if you receive any) when calculating your total annual income.

How can I apply for the new assistance available to essential workers?

To receive amounts under the IPREW, you must apply online between May 19 and November 15, 2020.

To apply:

- register **online** now for:
 - My Account for individuals;
 - direct deposit (if you are already registered for direct deposit, make sure your banking information is correct).
- Starting May 19, use our [Apply for the Incentive Program to Retain Essential Workers](#) online service. Note that the first payment will be made on May 27, 2020.

Note that if you cannot register for direct deposit, you can receive the total amount you are eligible for in a single cheque when the program is over in July 2020.

How much can I receive under the Incentive Program to Retain Essential Workers and when will payments be made?

If you are eligible, you will receive \$100 per week for up to 16 weeks, retroactive to March 15, 2020. This amount cannot be seized to pay any outstanding debt you may have with Revenu Québec. The first payment will be made on May 27, 2020.

For example, an essential worker who applies for the program on May 19 and who has been working since March 15, 2020 and intends to continue working for at least 16 weeks will receive \$1,600, paid as follows:

- May 27: \$1,000 for the period from March 15 to May 23
- June 10: \$200 for the period from May 24 to June 6
- June 23: \$200 for the period from June 7 to June 20
- July 8: \$200 for the period from June 21 to July 4
- What if my wages change during the year and my total annual income ends up being more than the maximum eligible amount?
- Revenu Québec will make adjustments as needed when processing income tax returns for 2020, including recovering any overpayments that were made.
- If, at the end of the year, your total annual income is more than the maximum eligible amount, contact Revenu Québec. If you were eligible when you applied for assistance, Revenu Québec will recover only the amount that was overpaid to you, penalty-free.
- **Penalty**
- In the case of fraudulent claims, Revenu Québec can recover any financial assistance granted and apply a penalty equal to 50% of the amounts paid.

Income tax return

What is the deadline for filing my income tax return?

The deadline for filing your income tax return for 2019 has been extended to **June 1, 2020**.

What is the deadline for paying an income tax balance for 2019?

For individuals and individuals in business, the deadline for paying an income tax balance for 2019 has been extended to **September 1, 2020**.

Note

If you received a notice of assessment for the 2019 taxation year showing that you have until April 30, 2020, to pay the balance due, note that this information is no longer up to date. You now have until **September 1, 2020**, to pay the balance.

What's happening with instalment payments? If you are required to make instalment payments, the June 15 payment can be made as late as **September 1, 2020**.

Should I wait to file my income tax return? If you expect to receive a refund, you should file your return right away to get it as soon as possible.

I have already filed my income tax return. Will it be processed? If so, how long will it take? Yes. Revenu Québec is continuing to process income tax returns. Although the time it takes can vary, we aim to process your return within **14 working days** if it is filed online. You can track the status of your return in My Account for individuals or using the Refund Info-Line service. Please note that we are prioritizing personal income tax returns involving a refund.

Support payments

Is Revenu Québec still collecting support payments? Yes. In accordance with the law, Revenu Québec will continue to collect support payments.

Is Revenu Québec still making support payments? Yes. In accordance with the law, Revenu Québec will continue to make support payments.

How do I suspend, change or cancel support that I pay or receive? See [Support Payments During the Pandemic](#). This link will open a new tab on the Ministère de la Justice website.

I pay support and have been laid off. How do I let Revenu Québec know? Please call client services and leave a message explaining your situation. One of our agents will call you back as soon as possible. If the telephone number you left is not already in your file, the person who calls you back will ask for information to confirm your identity, such as:

- the amount on line 199, 214 or 470 of your income tax return or notice of assessment;
- the date of a letter that Revenu Québec sent you;
- the balance on a statement of account for your support file;
- the number of your support file.

Please have one of those documents on hand before we call you back. Remember that your notices of assessment are available in My Account for individuals. To register for My Account or to log in, click My Account for Individuals.

We recently received a judgment. Will it be processed? Yes. In accordance with the law, Revenu Québec will continue to process support judgments.

I receive support, and the person paying it receives the Canada Emergency Response Benefit (CERB). Can this benefit be seized? No. This benefit This link will open a new tab cannot be seized.

I receive support, and the person paying it receives the new Employment-Insurance - Emergency Response Benefit (EI-ERB). Can this benefit be seized? Yes. Employment Insurance benefits, including the new EI-ERB, can still be seized for support payments.

Is there a way to find out whether my next support payment will be made as usual? Yes. Use My Account for individuals a few days before the payment date to see whether the payment is being prepared. To register for or access My Account, go to My Account for individuals.

I owe support-payment arrears and will be receiving the special goods and services tax credit (GSTC) from the Canada Revenue Agency. Will Revenu Québec seize this tax credit? Yes, the tax credit This link will open a new tab can be seized under the *Family Orders and Agreements Enforcement Assistance Act*.

I pay support and Revenu Québec placed a garnishment on my bank account. Can I have it removed? No. We will maintain the garnishment placed on your bank account. However, we cannot seize the Canadian Emergency Response Benefit (CERB) even if you owe support. If the CERB was deposited into your account and then seized, you can call us at 1 866 261-2621 to have the amount released.

Recovery of tax debts

I have a tax debt and Revenu Québec placed a garnishment on my bank account. What can I do? We notified financial institutions that Revenu Québec has granted a release of garnishments on current bank accounts for tax debt. If amounts are still being seized from your account, call us at 1 866 832-6816.

Revenu Québec placed a garnishment on my bank account. Can I still receive the emergency financial assistance granted by the federal and provincial governments? We notified financial institutions that Revenu Québec has granted a release of garnishments on current bank accounts for tax debt so that everyone can get the government assistance they are entitled to. If amounts are still being seized from your account, call us at 1 866 832-6816.

How do I know if Revenu Québec will release the garnishment it has on my bank accounts? We notified financial institutions that Revenu Québec has granted a release of garnishments on current bank accounts for tax debt. However, garnishments that cover investment accounts (including RRSPs) will not be released unless the garnishment covers bank accounts and investment accounts simultaneously. In addition, if legal proceedings were started to liquidate investment accounts, the garnishment on these accounts will be maintained. For information specific to your situation, call us at 1 866 832-6816.

Employment expenses related to teleworking

As a salaried employee, can I deduct certain employment expenses related to teleworking during the COVID-19 pandemic?

Yes. As long as your employer does not reimburse you for them, you can deduct:

- expenses related to supplies used for your work, such as:
 - paper, pencils and ink cartridges,
 - Internet fees, provided they are billed according to your use;
- some expenses related to a home office space where you carry out your employment activities over 50% of the time (which should be the case in the current context).

These expenses include:

- some expenses related to supplies used directly for your employment activities in a home office space in a dwelling you **own** (heating, electricity, cleaning products, lighting accessories and minor repairs).

Note that you cannot deduct an amount for the rental value of your home workspace.

- Some expenses related to a home office space in a dwelling you **rent**, including:
 - expenses related to supplies used directly in your home office space for employment activities (heating, electricity, cleaning products, lighting accessories and minor repairs),
 - a reasonable part of your rent related to the home office space.

Whether you own or rent the dwelling where your home office space is, you must use a reasonable basis for calculating office space expenses. For example, you could use the proportion of the office space's surface area versus your home's total surface area.

You must also take other possible uses of the home office space into account, such as your personal or business use of the space, or its use for other employment.

For example, if the office space accounts for 25% of your home's total surface area and you use the office space 80% of the time for employment activities, you can deduct the following:

- 20% (25% x 80%) of supplies used in the office space, and
- 20% of your rent (if you rent your home).

If the office space is used for employment activities 100% of the time, you can use only its surface area to determine the portion of expenses to deduct (25% in the example given above). This percentage applies to both the supplies used for employment activities and, if you rent your home, the amount of rent you can deduct.

See the table below for an overview of the rules for each type of expense.

<i>Supplies you use directly for employment activities</i>	<i>Eligible amounts related to an office space in a home you own</i>	<i>Eligible amounts related to an office space in a home you rent</i>
Yes (paper, pencils, ink cartridges, etc.)	Yes , for supplies used (heating, electricity, cleaning products, lighting accessories and minor repairs)	Yes , for supplies used (heating, electricity, cleaning products, lighting accessories and minor repairs)
Yes (Internet fees if they are billed according to use)	No (the workspace's rental value)	Yes (a reasonable portion of the rent related to the home office space)

When will I be able to deduct my employment expenses related to teleworking during the COVID-19 pandemic? New

You will be able to deduct these employment expenses in your 2020 income tax return.

How will I be able to deduct employment expenses related to teleworking during the COVID-19 pandemic? New

To deduct these employment expenses, you will have to file the following forms with your income tax return:

- form TP-64.3-V, *General Employment Conditions* (**duly completed by your employer**);
- form TP-59-V, *Employment Expenses of Salaried Employees and Employees Who Earn Commissions*, or a detailed statement of your expenses.

Can my employer sign form TP-64.3-V, *General Employment Conditions*, electronically? New

As a relief measure during the health crises, Revenu Québec will allow employers to complete and sign form TP-64.3-V electronically and email a copy to the employee.

Revenu Québec will except the following types of electronic signatures:

- a digital certificate (for example, a digital certificate produced using a specialized tool);
- a scanned hand-written signature (meaning an image of a signature);
- a signature made using an input tool such as a stylus or mouse.

Electronic signatures

How should I authorize my tax preparer to file my income tax return online if I do not have Internet access, I am not comfortable using an electronic signature or I am a senior in self-isolation?

If you are unable to sign form [TP-1000.TE-V](#) electronically, your preparer can still file your income tax return online, and you can sign the form at a later date. However, your preparer must first obtain your consent.

This **only** applies to form TP-1000.TE-V.

Can I sign form MR-69-V electronically?

Yes, until September 1, 2020. However, the signature must meet the general requirements of specialized tools.

What types of electronic signatures will Revenu Québec accept?

We will accept the following types of electronic signatures:

- a digital certificate (for example, a digital certificate produced using a specialized tool);
- a scanned hand-written signature (meaning an image of a signature);
- a signature made using an input tool such as a stylus or mouse.

Others

My daycare is closed, but I'm still getting advance payments. What do I do?

You have three options:

1. Reduce the number of days. You will receive smaller advance payments for the rest of the year.
2. Stop the payments. When your daycare reopens, you can apply to have your advance payments resume.
3. Do nothing. Your advance payments will continue unchanged, but you will have to pay back any overpayment you received when you file your income tax return in spring 2021.

See the example below.

- Your initial application concerned only one child for a period of 52 weeks.
- Your childcare service is closed for 7 weeks (from March 16, 2020, to May 1, 2020).
- You receive payments of \$450 per month.

If you choose option 1 (reduce the number of days), **your payments for the rest of the year will be reduced** until the end of the year. If this change takes effect on April 15, 2020, your monthly payments will therefore decrease, as of May 1, 2020, by roughly \$300 per month until December.

If you choose option 3 (do nothing), **you will have to repay the excess amounts you received during the year** (approximately \$700) when you file your 2020 income tax return in spring 2021.

Please use My account for individuals to make your changes. To register or log in, see My Account for individuals.

Note

Since we are currently operating with reduced staff, we cannot make these changes over the phone.

I receive advance payments of the tax credit for home-support services for seniors but did not file my application to renew the payments by the deadline. Since I'm self-isolating, how can I continue to receive advance payments? Updated

If your application to renew advance payments of the tax credit for home-support services for seniors was due March 17, 2020, or later, Revenu Québec is giving you extra time to file your application. We are following the health crisis closely and will determine a new deadline at a later date.

You will continue to receive your advance payments in the meantime. If your application period expired and you are unable to send us your renewal information, we will use the information from last year's application to ensure you continue to receive payments.

If you already have all the documents you normally need to renew your application and can easily send them to us, please do so.

Note that if we learn that you are no longer eligible for advance payments, we will take action accordingly.

I receive payments under the shelter allowance program. Should I be worried that I have to renew my payments in the next few months?

No. To make things easier for you in the short- and medium-term, you have an additional two months to file your renewal application.

You now have until December 1, 2020, to file your application with Revenu Québec.

I've lost my job. What will happen to my advance payments of the work premium?

It depends on your situation:

- If you have lost your job permanently, contact Revenu Québec to have your payments stopped. If they are not, you will have to repay the overpayments to Revenu Québec when you file your 2020 income tax return.
- If you have lost your job temporarily (3 or more weeks), you have two options:
 - Do nothing. Your advance payments will continue, but you will have to repay the overpayments to Revenu Québec when you file your 2020 income tax return.
 - Contact Revenu Québec to have your payments stopped.

If I need to get in touch with you, can I go to one of your offices?

Most of our offices are closed indefinitely to help government-wide efforts to prevent the coronavirus from spreading and protect the health and safety of our clients and employees.

As of Wednesday, April 1, 2020, the following offices will be open:

- Laval (5, Place-Laval, bureau 147)
- Longueuil (825, rue Saint-Laurent Ouest)
- Montréal-Est (Village olympique, pyramide Est, bureau 4000, 5199, rue Sherbrooke Est)
- Montréal-Ouest (3300, boulevard de la Côte-Vertu, 2^e étage, Saint-Laurent)
- Québec City (3800, rue de Marly, Québec)

Business hours are from 10 a.m. to 3 p.m., Monday to Friday. Note that we have indefinitely suspended all individual appointments. To protect the health and safety of our clients and employees, security personnel will

be onsite to manage access and ensure that visitors comply with social distancing and infection control guidelines.

We recommend that you use our online services in My Account for individuals or My Account for businesses. If necessary, you can send us secure email or call our client services toll-free at one of the following numbers:

Individuals: 1 800 267-6299

Businesses: 1 800 567-4692

Solidarity tax credit and advance payments: 1 855 291-6467

What can I do in My Account for individuals?

You can use My Account for individuals to do a number of things, such as change the information for your advance payments of the tax credit for childcare expenses or view your notices of assessment.

Is Revenu Québec still making solidarity tax credit payments?

Yes. In accordance with the law, Revenu Québec will pay the solidarity tax credit on the usual dates. The measure extending the 2019 income tax return filing deadline will have no impact on solidarity tax credit payments.

Since the deadline for filing the 2019 income tax return has been extended to June 1, 2020, will my solidarity tax credit payments be made late?

No. The solidarity tax credit will be paid on the usual dates.

Will my solidarity tax credit payments still be used to repay my debts? New

Beginning in May 2020, payments of the solidarity tax credit will generally no longer be used to repay debts. This measure is temporary. An end date will be determined over the next few months based on how the current situation evolves. Note that this measure does not apply to support debts.

What is *phishing*?

Scammers are taking advantage of the current COVID-19 crisis to contact you in various ways to obtain personal information.

The *phishing* fraud technique is used by ill-intentioned people who send mass emails or texts that seem to come from a known organization or business. The fraudulent emails or texts encourage you to click on links or to open attachments, allowing the scammers to steal your personal information. Phishing may also involve installing malicious software on your electronic devices, such as your computer, laptop, tablet or cellphone.

Typical examples of emails or texts that may be sent during the current COVID-19 crisis are:

- “If you'd like the latest COVID-19 pandemic update, click here.”
- “To receive the COVID-19- related benefit, click here.”

Be on your guard, as the consequences of responding to a fraudulent message can be significant, ranging from unauthorized use of your confidential information to theft of your information or identity. The access or theft is used to commit fraud.

To protect yourself against these scammers, use caution and refer to the Phishing Scams and Identity Theft page.

How do I protect myself from phishing?

Ways to protect yourself from phishing scams and identity theft include:

- If you have a doubt about the sender of a message or the person you are dealing with, contact us.
- Always verify the identity of the person contacting you.
- Use caution even if the number seems familiar to you.
- If you think a scammer has left you a suspicious voicemail, contact us.
- If you think a scammer sent you a fraudulent email or text, contact us.
- Above all, do not disclose any of your access codes or passwords to a person you do not know.

For more information, go to our Phishing Scams and Identity Theft page.

How can I tell if an email, text, phone call or mailing claiming to come from Revenu Québec is in fact phishing?

Keep in mind the following at all times.

- **We never request the following personal information by email:**
 - the amount from line 199 of your income tax return
 - your date of birth
 - a notice of assessment number
 - a notice of determination number
 - your social insurance number
 - your health insurance number
 - your driver's licence number
 - your passport number
 - your credit or debit card numbers
 - a password
- **We never mention confidential information in a phone message.**
- **We never share your personal information with anyone without making sure that the person receiving it is authorized to do so.**

For more information, go to our Phishing Scams and Identity Theft page.

What should you do in case of identity theft or fraud?

If you think you are the victim of identity theft or fraud or are concerned that you may be targeted by a scammer, contact us and report the attempt to the Canadian Anti-Fraud Centre This link will open a new tab.

Note

It is important to inform us of this difficult situation so we can enact additional measures to protect your personal information.

For all the organizations to contact in this situation, see the *Identity Theft in Brief!* checklist on the Commission d'accès à l'information This link will open a new tab site.

For more information, go to our Phishing Scams and Identity Theft page.

How do I protect my personal and identification data?

Revenu Québec ensures that information exchanged through its site is secure in order to preserve confidentiality. The various mechanisms used are efficient if you follow the rules to protect your personal and identification data.

For more on how to protect your personal and identification data, see the Rules page.

Tax preparers

What electronic signature relief measures are provided for tax preparers?

To limit in-person contact, Revenu Québec will allow preparers to use an electronic signature on some forms their clients must sign (forms MR-69-V and [TP-1000.TE-V](#) for individuals, and form CO-1000.TE for corporations).

Important

Form MR-69-V can be signed electronically only until September 1, 2020.

What if I do not have the technology for electronic signatures or my client is unable to sign form TP-1000.TE-V electronically?

You can replace form [TP-1000.TE-V](#) with an email containing only:

- the name of the business in My Account for professional representatives;
- your client's first and last names;
- the retirement income transferred by your client's spouse (line 123);
- your client's taxable income (line 299);
- the amount of your client's non-refundable tax credits (line 399);
- the amount transferred by your client's spouse (line 477).

To keep your client's information confidential, do not include your client's social insurance number or your NetFile Québec number in any correspondence with your client

My client does not have Internet access or is confined to their home. Can I use something other than an electronic signature for form TP-1000.TE-V?

You can have your client physically sign the form at a later date. You are still responsible for giving your client the necessary information so they can consent to you filing their income tax return online.

Revenu Québec will carry out checks later to ensure that your client authorized you to file their return online. In addition, accredited tax preparers must meet the high standards of integrity that the public is entitled to. If you fail to meet this obligation, your accreditation may be withdrawn.

What types of electronic signatures will Revenu Québec accept?

Revenu Québec will accept the following types of electronic signatures:

- a digital certificate (for example, a digital certificate produced using a specialized tool);
- a scanned hand-written signature (meaning an image of a signature);
- a signature made using an input tool such as a stylus or mouse.

Summary Table

For an overview of the exceptional measures for businesses, see [COVID-19 Measures for Businesses: Summary Tables](#).

[Revenu Québec Invites Workers to Take the First Step in Applying for Assistance Under The Incentive Program To Retain Essential Workers \(IPREW\)](#)

Québec, April 21, 2020. – Revenu Québec invites individuals working essential jobs to take the first step in applying for assistance under the [Incentive Program to Retain Essential Workers](#) (IPREW) by registering for My Account. By registering now, we hope to avoid overloading our client services when the IPREW application period officially opens on May 19. Assistance under the IPREW pays \$100 per week to workers in designated essential service sectors who have an annual income ranging from \$5,000 to \$28,600. Over 600,000 full- and part-time workers could benefit from this program. Beginning on May 19, eligible workers will be able to register for the program. However, they must first be registered for My Account. To register, individuals must provide the following information: 1) social insurance number; 2) date of birth; 3) number of one of their two most recent notices of assessment from the last five years. Some individuals who cannot provide a notice of assessment number will still be able to register for My Account by getting a temporary access code by text or automated call.

To avoid an overload of calls to client services when the IPREW application period opens on May 19, Revenu Québec invites eligible workers to register for My Account and ensure that their direct deposit banking information is up to date right away. Doing this now will make the application process easier later. Eligible workers will receive their payments quickly. A first payment of up to \$1,000 will be made on May 27. Individuals not registered for direct deposit will receive a single lump-sum payment by cheque once the program period ends in July. This financial assistance is retroactive to March 15 and provides up to \$100 per week for 16 weeks. That means that a worker could receive up to \$1,600 in addition to their normal wages.

To be eligible for the program, an individual must: 1) work part-time or full-time in one of the essential service sectors during the program period; 2) receive gross wages of \$550 or less per week; 3) have an annual employment income of at least \$5,000 for 2020; 4) have a total annual income of no more than \$28,600 for 2020; 5) be at least 15 years old when applying for assistance under the IPREW; and 6) have been resident in Québec on December 31, 2019, and plan to reside in Québec throughout 2020.

To receive assistance for a given week covered by the program, an individual must not have received amounts under the Canadian Emergency Response Benefit (CERB) or the temporary aid for workers program for that same week. Note that an individual can still be eligible for the program even if their employer receives assistance through the Canada Emergency Wage Subsidy.

Fair. For all.

Revenu Québec's mission is to ensure that all taxpayers contribute their fair share toward the funding of public services. Its goal is to maintain tax fairness in the interest of all.

News Release 2020-03-27: COVID-19 – The Québec government announces new measures to help individuals and businesses

Québec City, March 27, 2020 – The Québec government is announcing new measures to help individuals and businesses to weather this difficult period.

First, Québec is following the federal government's lead and allowing businesses to postpone filing until June 30, 2020 their returns and payments in respect of the March 31, April 30 and May 31 QST remittances, without interest or penalties.

Moreover, Québec will accelerate the processing of requests for tax credits intended for businesses and tax refunds.

Through the new measures, the government is adding \$8 billion to companies' liquid assets in the coming months. 1) More than \$7.3 billion for the postponement of the QST payment. 2) More than \$600 million in accelerated payments of tax credits.

The new measures follow those already implemented since the outset of the pandemic and total \$18 billion, equivalent to 4% of GDP: 1) the Programme d'aide temporaire aux travailleurs (PATT); 2) the [Programme d'action concertée temporaire pour les entreprises](#) (PACTE) (\$2.5 billion) [(To make a request, visit Investissement Québec's website)]; 3) the relaxation of rules governing the production of income tax returns and the payment of tax balances payable and tax instalments (\$8.3 billion); 4) the suspension for six months of all student loans repayments; 5) a 25% reduction in 2020 of the amounts of mandatory withdrawals from a [RRIF].

Revenu Québec is also establishing new initiatives to make life easier for individuals and businesses.

- Families that receive advance payment of the tax credit for childcare expenses will have access to information that will enable them to avoid repaying the overpayments in the future.
- A four-month extension has been granted of the deadlines for renewing the advanced payments of the tax credit for home-support services for seniors. The payments under way are maintained until the renewal.
- The renewal date for payments relating to the Shelter Allowance Program is postponed until December 1, 2020. The payments under way are maintained until the renewal.

To ensure that Quebecers immediately have access to the refunds due to them, Revenu Québec is doing everything possible to accelerate the processing of income tax return in respect of which it must make a payment. Accordingly, since February 24, 2020, Revenu Québec has refunded nearly \$800 million to the individuals who have already filed their income tax returns.

“Our priority continues to be the health and safety of Quebecers. However, we are aware that the situation is difficult for businesses and individuals. For this reason, we are announcing new measures to help them. Since the outset of the crisis, we have announced economic support measures totalling more than \$18 billion, equivalent to 4% of GDP.”

Eric Girard, Minister of Finance

For information on COVID-19 and the assistance programs offered, please visit Quebec.ca/coronavirus.

News Release 2020-03-20: The Québec government will harmonize its measures with two federal government assistance measures announced yesterday

Québec City, March 19, 2020 – To maximize the assistance offered to individuals and businesses affected by the exceptional circumstance stemming from COVID-19, the Québec government is announcing that it is harmonizing its measures with two measures that Ottawa announced yesterday.

A measure to protect retirees

Québec will follow suit with the federal government concerning its measure to reduce by 25% in 2020 the amount of mandatory withdrawal from a registered retirement income fund (RRIF). This measure will protect retirees who possess RRIFs who are put at a disadvantage by the state of stock markets.

Flexibility for income tax returns

Moreover, Revenu Québec and the Canada Revenue Agency are harmonizing their practices and postponing to June 1, 2020 the deadline for individuals to file their income tax returns. What is more, the deadline for both individuals and businesses to pay any tax balance due and tax instalments is postponed to September 1, 2020. [The tax payment and filing deadline deferral only applies to Quebec income taxes. The deferral does not apply, for example, to the compensation tax or tax on capital payable by certain financial institutions].

“The decision to harmonize with the federal government seeks to increase the assistance available and to simplify the lives of individuals and businesses in Québec. The economic monitoring committee continues to follow the situation closely and the necessary measures will be implemented gradually.”

Eric Girard, Minister of Finance

INFORMATION BULLETIN 2020-4 (March 18, 2020): Postponement of Payments

POSTPONEMENT AFTER AUGUST 31, 2020 OF THE PAYMENT OF CERTAIN AMOUNTS PAYABLE PURSUANT TO VARIOUS TAX PROVISIONS

As part of the publication of the Information Bulletin 2020-31, the Ministère des Finances du Québec announced the postponement to June 1, 2020 of the personal income tax return filing-due date for the 2019 taxation year and the postponement to May 1, 2020 of the income tax return filing-due date for certain trusts for the 2019 taxation year.

It also announced the postponement to July 31, 2020 of the payment of certain amounts payable pursuant to various tax provisions, especially in respect of individuals and businesses.

Moreover, the Department of Finance Canada made public the same day [Canada's COVID-19 Economic Response Plan](#): Support for Canadians and Businesses.

The measures that the Department of Finance Canada announced concerning the income tax return filing-due date for individuals and certain trusts are analogous to those announced by the Ministère des Finances du Québec on March 17, 2020. However, the Department of Finance Canada is allowing taxpayers to postpone after August 31, 2020 the payment of income tax payable starting March 18, 2020 and before September 2020.

Consequently, in harmonization with the postponement that the Department of Finance Canada announced, the postponement of the payment of certain tax instalments and tax balance payable granted pursuant to the Québec taxation system will be extended.

Accordingly, the date of July 31, 2020 mentioned in the Information Bulletin 2020-3 respecting the postponement of the payment of certain tax instalments and the tax balance payable will be replaced by the date of August 31, 2020. Moreover, the tax balance and contributions of an individual mentioned in the Information Bulletin 2020-3 for the 2019 taxation year due not later than April 30, 2020 can be paid after August 31, 2020. The same applies to the tax balance of a trust for the 2019 taxation year due not later than March 30, 2020. [emphasis added]

INFORMATION BULLETIN 2020-3 (March 17, 2020): Postponement of Personal Tax Payments

POSTPONEMENT OF THE PERSONAL INCOME TAX RETURN FILING-DUE DATE FOR THE 2019 TAX RETURN AND OTHER POSTPONEMENT MEASURES

In conjunction with the measures that the government has adopted in response to the COVID-19 pandemic, this information bulletin is announcing the postponement to June 1, 2020 of the personal income tax return filing-due date for the 2019 taxation year and the postponement to May 1, 2020 of the income tax return filing-due date of certain trusts for the 2019 taxation year.

It is also announcing the postponement to July 31, 2020, of the payment of certain amounts payable by individuals, trusts and corporations pursuant to tax provisions.

For information concerning the matters dealt with in this information bulletin, contact the Secteur du droit fiscal, de l'optimisation des revenus et des politiques locales et autochtones at 418 691-2236.

The English and French versions of this bulletin are available on the Ministère des Finances website at www.finances.gouv.qc.ca.

POSTPONEMENT OF THE INCOME TAX RETURN FILING-DUE DATE FOR INDIVIDUALS AND CERTAIN TRUSTS AND PAYMENT BY INDIVIDUALS AND TRUSTS OF CERTAIN AMOUNTS PAYABLE

Québec tax legislation stipulates that an individual subject to Québec income tax in a given taxation year must file with Revenu Québec for that taxation year an income tax return not later than April 30 of the following year. If an individual or his or her spouse operates a business or is responsible for a family-type resource¹ or an intermediate resource,² his or her income tax return for the taxation year must instead be filed not later than June 15 of the following year.

Moreover, every individual must pay the Minister of Revenue, for each taxation year, not later than the balance-due date applicable, i.e. April 30 the following year in the case of individuals, the amount by which the individual's tax payable for the year exceeds the aggregate of all amounts deducted or withheld in respect of his income for the year and of all other amounts paid or deemed to be paid to the Minister on or before that date as partial payment of the individual's tax payable for the year.

In the same way, certain individuals must pay the following contributions not later than April 30 in the year following that in respect of which a payment for the year must be made: contributions to the Québec Pension Plan (QPP) in respect of self-employed earnings or earnings from activities as a family-type resource or an intermediate resource; contributions to the Québec Parental Insurance Plan (QPIP) as self-employed persons or persons responsible for a family-type resource or an intermediate resource; the contributions of individuals to the Health Services Fund (HSF) payable on total income for the year; contributions to the Québec prescription drug insurance plan.

As a rule, a trust that is subject to Québec income tax for a given taxation year must file a Trust Income Tax Return if it has tax payable for the year. If the trust has tax payable, the balance of tax must be paid within the time limit granted to file the return, usually within 90 days of the end of the taxation year.

Furthermore, both individuals and trusts (other than specified investment flow-through trusts) may be subject to the payment of tax instalments payable four times a year, i.e. on March 15, June 15, September 15 and December 15.

To offset the economic impacts of the COVID-19 pandemic, the government believes that the application of certain measures pertaining to personal income tax must be immediately suspended to enable individuals to benefit from their liquid assets in the coming weeks to cope with unforeseen expenses that may arise during this period.

Postponement of the income tax return filing-due date for individuals and certain trusts for the 2019 taxation year and payment of any tax balance on the income of individuals or trusts due for the 2019 taxation year

For individuals whose tax return filing-due date, for the 2019 taxation year, is April 30, 2020, the government is announcing that this date will be postponed to June 1, 2020.

For trusts (other than specified investment flow-through trusts) whose tax return filing-due date, for the 2019 taxation year, is March 30, 2020, the government is announcing that this date will be postponed to May 1, 2020.

The government is also announcing that any balance of tax for individuals in respect of the 2019 taxation year, which would be due not later than April 30, 2020, can be paid not later than July 31, 2020. In the same way, the tax balance of a trust (other than a specified investment flow-through trust) in respect of the 2019 taxation year that would be due as of the date of publication of this information bulletin can be paid not later than July 31, 2020.

What is more, payments by individuals of contributions to the QPP, the QPIP, the HSF and the Québec drug insurance plan in respect of 2019 taxation year, and that should otherwise be made not later than April 30, 2020, can be made not later than July 31, 2020.

Moreover, for greater clarity, this announcement does not modify the rules governing the filing of income tax returns by individuals who operate a business, including their spouses' income tax returns and those of individuals responsible for a family-type resource or an intermediate resource. Only the date on which the tax balance and contributions for the 2019 taxation year may be paid is postponed to July 31, 2020.

Postponement of the payment by individuals or trusts of the tax instalment due on June 15, 2020

As a corollary to the postponement until July 31, 2020 of the payment by individuals and trusts of tax balances for the 2019 taxation year, the payment not later than June 15, 2020 of the tax instalment for the 2020 taxation year by an individual or a trust (other than a specified investment flow-through trust) can be paid not later than a date subsequent to July 31, 2020 that the Ministère des Finances will announce later. Clarifications will be announced at a later day concerning the payment of this tax instalment.

Additionally, this announcement does not modify the rules governing the calculations to determine the amount of the tax instalment normally due on June 15, 2020 and the amount of the tax instalments payable on September 15 and December 15, 2020. The same is true of the other conditions of application of tax instalments.

POSTPONEMENT OF THE PAYMENT BY CORPORATIONS OF TAX INSTALMENTS AND REMAINDER OF TAX PAYABLE

A corporation subject to Québec tax for a taxation year must, almost without exception, pay either monthly or quarterly tax instalments for the year. Moreover, such a corporation must pay the remainder of its tax payable for a taxation year not later than the balance-due day applicable to it for the year, that is, the last day of the period of two months that ends after the end of this taxation year. Failure by a corporation to pay its tax instalments on the dates stipulated and to pay the remainder of its tax payable for a taxation year not later than two months after the end of the year brings with it the obligation to pay interest.

Events surrounding the COVID-19 pandemic could impact the liquid assets of corporations. In order to immediately support them, certain payments of tax instalments and remainder of tax payable for a taxation year will be postponed for corporations, without interest, in accordance with the terms and conditions mentioned below.

More specifically, a corporation that would otherwise be obliged to pay an amount as a tax instalment not later than a date falling within the period that begins on the date of publication of this information bulletin

and ends on July 31, 2020 may pay such an amount not later than a subsequent date that the Ministère des Finances will make public.

The calculation methods respecting tax instalments will not be modified. Only the date on which the tax instalment amount may be paid will be postponed.

In the same way, a corporation in respect of which the balance-due day applicable to it for a taxation year will fall within the period that begins on the date of publication of this information bulletin and ends on July 31, 2020, may pay the remainder of its tax payable for this taxation year not later than a subsequent date that the Ministère des Finances will make public.

The rules applicable to corporate tax return filings, especially the filing-due date of such returns, will not be modified. Only the date on which the remainder of tax may be paid will be postponed.

Details will be announced later concerning the terms of payment of tax instalments and the remainder of tax payable by a corporation whose payment may thus be postponed.

POSTPONEMENT OF THE PAYMENT BY SPECIFIED INVESTMENT FLOW-THROUGH (SIFT) TRUSTS OR PARTNERSHIPS OF TAX INSTALMENTS AND REMAINDER OF TAX PAYABLE

A trust or a partnership that is a specified investment flow-through (SIFT) trust or partnership subject to Québec income tax for a taxation year must, almost without exception, pay monthly tax instalments for the year. Furthermore, the SIFT trust or partnership must pay the balance of its tax payable for a taxation year not later than the balance-due day applicable to it for the year. Failure by a SIFT trust or partnership to pay its tax instalments on the dates stipulated and to pay its remainder of tax payable for a taxation year not later than the balance-due day applicable to it for the year brings the obligation to pay interest.

Following the example of the additional time period granted to corporations to pay certain tax instalments and the remainder of tax payable, deferment of the payment of certain tax instalments and the remainder of tax payable for a taxation year will also be granted to SIFT trusts and partnerships, without interest, according to the terms and conditions indicated below.

Accordingly, a SIFT trust or partnership that would otherwise be obliged to pay an amount as a tax instalment not later than a date falling within the period that begins on the date of publication of this information bulletin and ends on July 31, 2020 can pay such an amount not later than a subsequent date that the Ministère des Finances will make public.

The calculation methods respecting tax instalments will not be modified. Only the date on which the tax instalment amount may be paid will be postponed.

In the same way, a SIFT trust or partnership, for a taxation year, in respect of which the balance-due day applicable to it for the taxation year will fall within the period that begins on the date of publication of this information bulletin and ends on July 31, 2020, can pay the remainder of its tax payable for this taxation year not later than a subsequent date that the Ministère des Finances will make public.

The rules applicable to tax return filings or the filing of the information return of SIFT trusts or partnerships will not be modified. Only the date on which the remainder of tax may be paid will be postponed.

Details will be announced later concerning the terms of payment of tax instalments and the remainder of tax payable by a SIFT trust or partnership whose payment may thus be postponed.

1 According to the Act respecting health services and social services (CQLR, chapter S-4.2), family-type resources fall into two categories: foster families and foster homes. One or two persons receiving in their principal place of residence a maximum of nine children in difficulty entrusted to them by a public institution in order to respond to their needs and afford them living conditions fostering a parent-child relationship in a family-like environment may be recognized as a foster family. One or two persons receiving in their principal place of residence a maximum of nine adults or elderly persons entrusted to them by a public institution in order to respond to their needs and afford them living conditions as close to a natural environment as possible may be recognized as a foster principal place of residence.

2 An intermediate resource is a resource that is operated by a natural person as a self-employed worker or by a legal person or a partnership and is recognized by an agency (now called: integrated health and social services) for the purpose of participating in the maintenance of users otherwise registered for a public institution's services in the community or in their integration into the community by providing them with a living environment suited to their needs, together with the support or assistance services required by their condition.

Other

- [News Release 2020-04-24 : COVID-19 pandemic - The Québec government supports and contributes to the Canada Emergency Commercial Rent Assistance program announced by the federal government;](#)
- [Pandémie de la COVID-19 - Le gouvernement du Québec annonce la reconduction des primes offertes au personnel de la santé concerné jusqu'au 31 mai](#) (April 23, 2020) (bonus for health care workers);
- [COVID-19 pandemic - A more effective placement service for employers and employees in priority sectors](#) (April 21, 2020);
- [Rétention des travailleurs essentiels - Revenu Québec invite les travailleurs à commencer dès maintenant les démarches relatives à leur inscription au Programme incitatif pour la rétention des travailleurs essentiels \(PIRTE\)](#) (April 21, 2020) (the government has opened employer registration for the PIRTE; employees will be able to register starting May 19, 2020);
- [Pandémie de la COVID-19 - Le gouvernement du Québec investit 45 millions de dollars pour appuyer le recrutement de travailleurs agricoles](#) (April 17, 2020);
- [COVID-19 pandemic - Minister Jean Boulet Announces Deferral until September 1, 2020 of Payments to the Registraire des entreprises](#) (April 16, 2020);
- [Mesures d'assouplissement temporaires concernant la gestion administrative des régimes complémentaires de retraite](#) (April 16, 2020) (the deadline for various filing obligations related to supplemental pension plans will be extended by three months, and the deadline to file an annual information return for a voluntary RSP is deferred to Sept. 30, 2020);
- [Quebec Municipalities during COVID-19: what are they doing to support you?](#) (Canadian Federation of Independent Business);

- [Pandémie de COVID-19 - Le gouvernement du Québec annonce le lancement du Programme actions concertées pour le maintien en emploi](#) (PACME) (Worker training subsidy – will reimburse employers for 100% of their expenses – for instructors, materials, and management – to establish certain training programs for workers, in addition to a wage subsidy of up to \$25 per hour for 25% to 100% of total hours paid for workers participating in training programs), April 6, 2020 (see also KPMG, “[COVID-19 — Quebec to Reimburse Training Expenses](#)”, *TaxNewsFlash-Canada* No. 2020-37, April 8, 2020;
- [Pandémie de la COVID-19 - Lancement du greffe numérique de la Cour d'appel](#) (Court of Appeal - Electronic filing), April 7, 2020;
- News Release 2020-04-03: [Low-income workers in essential sectors will receive \\$100 per week](#);
- [Pandémie de la COVID-19 - Québec annonce deux mesures économiques destinées au secteur forestier](#) (April 7, 2020);
- A six-month moratorium has been put in place for the repayment (principal and interest) of loans already granted through the [FLI](#). Interest accrued during this period will be added to the loan balance (this measure is in addition to the moratorium already in place under most investment policies in effect, which can be as long as 12 months);
- [Province announces supports for post-secondary students](#) (April 14, 2020). See also the Government of Québec’s “[Repayment of a student loan](#)” web page and Federal News Release 2020-04-22: [Support for students and new grads affected by COVID-19](#);
- KPMG, “COVID-19 – Quebec Harmonizes with Federal Measures”, *TaxNewsFlash Canada*, No. 2020-19, March 20, 2020;
- KPMG, “Quebec Delays Tax Deadlines in Light of COVID-19 Issues”, *TaxNewsFlash Canada*, No. 2020-13;
- On March 22, 2020, [Hydro-Québec](#) announced that, starting March 23, 2020, it will suspend the application of charges for unpaid invoices for all its customers (individuals and businesses) until further notice;
- [Quebec: COVID-19 relief measures for your business](#) (Canadian Federation of Independent Business).

British Columbia

News Release 2020-04-23: [Applications for B.C. Emergency Benefit for Workers to open May 1](#)

[See [Online applications open for B.C. Emergency Benefit for Workers](#) (May 1, 2020) – “Applying online is the fastest, easiest way to receive the benefit. To apply, British Columbians with their social insurance number and direct deposit information can go to: www.gov.bc.ca/workerbenefit”]

Temporary relief is on the way for British Columbians whose ability to work has been affected by COVID-19, with applications for the \$1,000 B.C. Emergency Benefit for Workers (BCEBW) opening on May 1, 2020.

“This benefit is further help for British Columbians who are worried about paying their bills and making ends meet during the COVID-19 pandemic,” said Carole James, Minister of Finance. “During these uncertain times, we want to get through this together by helping displaced workers support themselves and their families.”

The BCEBW is a one-time, tax-free \$1,000 payment for British Columbians whose ability to work has been affected as a result of the COVID-19 pandemic. Most people who are eligible for the new federal Canada Emergency Response Benefit (CERB) are also eligible for the BCEBW, including those who have run out of employment insurance (EI) benefits and subsequently qualify for the CERB.

To be eligible for the BCEBW, people must: 1) have been a resident of British Columbia on March 15, 2020; 2) meet the eligibility requirements for the CERB; 3) have been approved for the CERB, even if they have not received a benefit yet; 4) be at least 15 years old on the date of application; 5) have filed, or agree to file, a 2019 B.C. income tax return; and 6) not be receiving provincial income assistance or disability assistance.

Starting May 1, applications can be made online, at any time, and a link to the application portal will be available at: www.gov.bc.ca/workerbenefit. Also starting May 1, people can call 778 309-4630 or toll-free within B.C. at 1 855 955-3545, Monday to Friday from 8:30 a.m. to 4:30 p.m. (Pacific time) for general support or questions. Applications over the phone will begin on May 4. Payments will start to go out within days of application. While there may be minor delays during the initial surge, government staff will be working to quickly process payments.

The benefit is part of the Province's \$5-billion COVID-19 Action Plan to provide income supports, tax relief and direct funding for people and businesses, and to support the services people count on.

The action plan builds on the federal government's COVID-19 Economic Response Plan and delivers other key supports for people, including:

- enhancing the B.C. Climate Action Tax Credit to provide up to \$218 per adult and up to \$64 per child in July 2020;
- introducing a rental supplement of \$300 per month for eligible households with no dependents and \$500 per month for eligible households with dependents;
- providing an emergency \$300 per month for the next three months to individuals receiving income assistance or disability assistance and who are not eligible for EI or the CERB;
- freezing all B.C. student loan repayments, interest free, until Sept. 30, 2020;
- halting all evictions due to non-payment of rent for the duration of this emergency;
- delaying several tax filing and payment deadlines for income tax, the employer health tax, provincial sales tax, municipal and regional district tax, motor fuel tax, carbon tax and tobacco tax;
- reducing the school property tax rate for commercial properties to achieve an average 25% reduction in the total property tax bill for most businesses; and
- changing the Employment Standards Act to ensure immediate job-protected unpaid leave for workers affected by COVID-19, so they can stay home as needed.

Learn More:

To review BCEBW eligibility and subscribe for notification when the application process opens online, visit: www.gov.bc.ca/workerbenefit

To learn more about the supports and services available for people, businesses and communities through the pandemic, visit: <https://news.gov.bc.ca/factsheets/bc-takes-steps-to-support-people-businesses-during-covid-19-pandemic>

[B.C. takes steps to support people, businesses during COVID-19 pandemic](#)

Factsheet – Updated April 27, 2020

British Columbians who are affected by the COVID-19 pandemic can rely on income supports, tax relief and direct funding for people, businesses and services.

B.C.'s COVID-19 Action Plan, announced March 23, 2020, introduced supports for people and businesses that build on the federal government's COVID-19 Economic Response Plan. The \$5-billion plan includes \$2.8 billion dedicated to helping people and the services they need to weather the crisis and \$2.2 billion to provide relief to businesses.

Existing supports through government funding and programs continue to be accessible to British Columbians.

Delivering support for British Columbians

- Income support for people facing job loss or reduced income and for people who are sick, quarantined or must stay home to care for children:
 - The new B.C. Emergency Benefit for Workers provides a one-time tax-free \$1,000 payment to British Columbians who are losing income because of COVID-19.
 - To be eligible for the B.C. Emergency Benefit for Workers, you must:
 - be eligible for the Canada Emergency Response Benefit;
 - have been approved to receive the Canada Emergency Response Benefit;
 - be a resident of B.C. as of March 15, 2020;
 - have filed, or agreed to file, a 2019 B.C. income tax return;
 - be at least 15 years old on the date you apply;
 - not be receiving provincial income assistance or disability assistance.
 - Applications will open online on May 1, 2020. To review eligibility requirements and subscribe to be notified when applications open, visit: www.gov.bc.ca/workerbenefit
 - To apply for the Canada Emergency Response Benefit, visit: <https://www.canada.ca/en/services/benefits/ei/cerb-application.html>
 - To apply for employment insurance, visit: <https://www.canada.ca/en/services/benefits/ei.html>
 - The Province is increasing and expanding the B.C. Climate Action Tax Credit in July 2020. The one-time enhanced payment provides:
 - up to \$218 per adult or first child in a single parent family, an increase of up to \$174.50 from the regular tax credit amount.
 - up to \$64 per additional child, an increase of up to \$51.25 from the regular tax credit amount.
 - The maximum annual B.C. Climate Action Tax Credit payment amounts for the July 2020 to June 2021 benefit year are:
 - up to \$348.50 total for each eligible adult or first child in a single parent family.
 - up to \$102.25 total for each additional child.

- In July 2020, eligible families of four will automatically receive a combined B.C. Climate Action Tax payment up to \$564, and eligible individuals will receive a combined B.C. Climate Action Tax payment up to \$218: <https://www2.gov.bc.ca/gov/content/taxes/income-taxes/personal/credits/climate-action/enhanced-july-2020-payment>
- The enhanced B.C. Climate Action Tax Credit will automatically be provided in July 2020, combined with the federal GST/HST credit payment.
- Many provincial and federal supports rely on up-to-date income tax filings. It is very important for individuals to file their income taxes so they can qualify and receive their benefits as quickly as possible. The Canada Revenue Agency has up-to-date guides on how to file your taxes quickly online:
- <https://www.canada.ca/en/revenue-agency/services/e-services/e-services-individuals/netfile-overview/certified-software-netfile-program.html>

- **Support for people who use public transit:**
 - As of March 20, 2020, TransLink and BC Transit suspended fares on all of their buses.
 - Passengers are asked to board buses using the rear doors. Accessible boarding continues to be available through the front door.
 - As of March 25, 2020, HandyDart, operated by TransLink, stopped collecting fares.
 - TransLink's scheduled fare increase for July 1, 2020, has been postponed indefinitely.

- **Transportation and ferry safety:**
 - BC Ferries recommends all customers avoid non-essential travel and has reduced sailings on all major routes, including passage from Metro Vancouver to Vancouver Island and Metro Vancouver to Sunshine Coast.
 - Watch for updates: <https://www.bcferries.com/>
 - Effective immediately, passengers boarding inland ferries must comply with the following changes:
 - All inland ferry passengers travelling by vehicle must remain in their vehicles for the duration of the trip.
 - All passenger amenities aboard the ferry are closed until further notice to limit interaction amongst passengers.
 - Walk-on passengers, cyclists and motorcyclists must remain inside designated zones while in the terminal and while aboard the ferry.
 - Walk-on passengers, cyclists and motorcyclists with symptoms of COVID-19 are not permitted aboard the inland ferries.

 - Information about provincial ferries:
<https://www2.gov.bc.ca/gov/content/transportation/passenger-travel/water-travel/inland-ferries>

- **Support for renters, homeowners and people experiencing homelessness:**
 - B.C. has halted all new and active evictions, except for exceptional circumstances, so no one is evicted because of COVID-19 and people can stay in their homes during this crisis.
 - A new temporary rental supplement of up to \$500 per month for eligible households with dependents and up to \$300 per month for eligible households with no dependents is now available from BC Housing.
 - Applications can be made online at BC Housing: <https://bchousing.org/bctrs>
 - The rental supplement is available for April, May and June 2020 on a per-household basis to those who meet all of the following criteria:
 - receiving or eligible for employment insurance, the Canada Emergency Response Benefit or experiencing a 25% reduction in monthly employment income as a result of COVID-19;
 - 2019 household income of less than \$74,150 for households with no dependents and \$113,040 for households with dependents;
 - paying more than 30% of current/reduced gross monthly income towards rent; and
 - not receiving any other rent subsidy from any level of government, including subsidized housing or rent supplements, such as Shelter Aid for Elderly Renters (SAFER) or the Rental Assistance Program (RAP).
 - Annual rent increases are frozen.
 - Landlords can restrict the use of common areas to protect against transmission.
 - Landlords may not access rental units without tenant consent, except in exceptional cases, and may not serve notices to tenants in person.
 - British Columbians who need additional support to pay their rent can access short-term and emergency loans from rent bank networks around the province.
 - Homeowners can contact their bank or mortgage lender to apply for up to six months of mortgage payment deferral.
 - Nearly 2,000 spaces have been secured throughout B.C.'s health regions to help people isolate. Spaces at hotels, motels and community centres are assisting a range of people, including people experiencing homelessness, people without safe spaces to self-isolate and youth.
- **Support for people with student loans:**
 - Effective March 30, 2020, B.C. student loan repayments are frozen until Sept. 30, 2020.
 - People who use automatic online or credit card payments must stop those automatic transactions themselves.
- **Support for post-secondary students**
 - Students attending B.C.'s 25 public post-secondary institutions can apply for emergency financial assistance through their school's financial aid office.

- Indigenous post-secondary students can also apply for support through the Indigenous Emergency Assistance Fund through their school's Indigenous student services.

- **Support for people and businesses unable to pay monthly bills:**
 - All service disconnections for non-payment during COVID-19 have been halted, and all non-emergency planned power outages affecting customers have been cancelled.
 - BC Hydro rates have been reduced by 1%, effective April 1, 2020.
 - BC Hydro residential customers who have lost their job or are unable to work as a result of COVID-19 will receive a bill credit of three times their average monthly bill. This credit does not have to be paid back. Eligible customers can apply for bill relief until June 30, 2020: <https://app.bchydro.com/accounts-billing/bill-payment/ways-to-pay/covid-19-relief-fund.html>
 - Additionally, BC Hydro residential and commercial customers have the option to defer bill payments or arrange for flexible payment plans with no penalty.
 - Some customers facing temporary financial hardship due to job loss, illness or loss of a family member may also be eligible for BC Hydro's Customer Crisis Fund grant program for up to \$600.
 - ICBC customers on a monthly payment plan who are facing financial challenges due to COVID-19 may defer their payment for up to 90 days with no penalty: <https://onlinebusiness.icbc.com/eforms/dotcom/jsp/ACG398.jsp>
 - Residential FortisBC customers can sign up for the COVID-19 Customer Recovery Fund to automatically have their bills deferred from April 1 to June 30, 2020. A repayment schedule, free of interest or additional fees, will be set up and payments can be spread over a full year: <https://www.fortisbc.com/about-us/supporting-british-columbia-during-the-covid-19-outbreak/covid-19-customer-recovery-fund>

- **Support for people on income assistance:**
 - Everyone receiving income assistance and disability assistance who is not receiving employment insurance (EI) or the emergency federal support program will automatically receive a \$300 COVID-19 Crisis Supplement on their cheques for the next three months, starting in April. This includes people receiving the B.C. Senior's Supplement.
 - Those who receive income assistance or disability assistance who are receiving EI, including the \$2,000 Canada Emergency Response Benefit, will not receive the \$300 COVID-19 Crisis Supplement. Earnings received through federal EI, including the Canada Emergency Response Benefit, are temporarily exempt. This means people will not see any deductions on their cheques due to EI.
 - Because BC Transit and TransLink have temporarily suspended bus fares provincewide, people using the B.C. Bus Pass Program will get the \$52 transportation supplement added to their monthly cheques for the duration of the fare suspension.
 - Information on support for income and disability assistance: <https://www2.gov.bc.ca/gov/content/family-social-supports/income-assistance/on-assistance/covid>

- **Keeping kids learning during in-class suspensions:**
 - While teachers and schools have primary responsibility for continuous learning, government has launched Keep Learning BC, where families can find ideas for everyday educational activities, annotated links to free learning resources, as well as tips on how to support kids' well-being while they are at home: www.openschool.bc.ca/keeplearning/
 - The Ministry of Education has secured and funded enterprise licences with added security features for the video-conferencing application Zoom for all K-12 public, independent and First Nations schools in the province.
 - Electronic equipment loans and other supports are being provided through school districts to help connect kids with the tools they need to keep learning, including laptops, access to low-cost internet or free cellphone data plans, WiFi hotspots and print learning packages.
 - In addition to equipment support, there are approximately:
 - 2,300 spaces created in schools to support children of essential-service workers in public schools and 1,280 spaces in independent schools; and
 - 75,000 meals delivered weekly to 16,000 families with vulnerable children every week.
 - Students in K-12 who are experiencing anxiety and social isolation can access the free, virtual WE Well-being program for online support, including social-emotional learning and resiliency: <https://www.we.org/en-CA/get-doing/activities-and-resources/wellbeing/>
 - Parents and caregivers can find tips and strategies on creating calming routines, and managing difficult emotions and anxiety with their kids with the new EASE (Every Day Anxiety Strategies for Educators) at Home Program: <https://www2.gov.bc.ca/gov/content/health/managing-your-health/mental-health-substance-use/child-teen-mental-health/ease>
- **Support for families with children with special needs**
 - Eligible B.C. families with children with special needs can access the Emergency Relief Support Fund, which provides \$225 per month for the next three months (April to June 2020). The emergency funding will support 50% more of the eligible families that are currently awaiting services.
 - Families with children in care on a special needs agreement or a voluntary care agreement will not have to make monthly maintenance payments for the duration of the pandemic period.
 - Supported Child Development and Aboriginal Supported Child Development programs will be able to extend extra staffing during school hours to help with the reduced availability of school-based services.
 - Eligibility and access to At Home Program medical benefits will be relaxed, and any families receiving benefits will continue to do so without the need for a reassessment during the pandemic period.
 - Parameters on services purchased with Autism Funding will be expanded, allowing families to use up to 35% of funding to purchase equipment and items that assist in home learning and virtual instructional approaches.
 - Families may direct their child's Autism Funding to access family counselling and therapy services with a qualified provider.

- Families are encouraged to reach out to their children and youth with special needs worker to see how they can benefit from emergency help.
- **Support for essential workers who need child care:**
 - On March 31, 2020, the Province launched a new process that will match parents who are essential service workers and have children up to five years of age with child care in their communities.
 - Essential workers can fill out a Temporary Emergency Child Care form to identify their need for urgent child care.
 - The forms can be accessed by calling 1 888 338-6622 and selecting Option 4, or online: www.gov.bc.ca/essential-service-child-care
 - Child Care Resource Referral centres will connect parents who have completed the form with available licensed child care spaces in their community.
 - Spaces will be prioritized for children whose parents work in public health and health services, social services, law enforcement, first response and emergency response sectors. Additional spaces will then be given to families working in other crucial roles, defined as essential service workers.
- **Support for child care providers:**
 - The B.C. government is providing temporary emergency funding to support providers and ensure access to child care for essential service workers: <https://www2.gov.bc.ca/gov/content/family-social-supports/covid-19-information>
 - Licensed providers that are open and operating are eligible to receive emergency funding at a rate seven times their average monthly operating base funding.
 - Centres will continue to be eligible for the Child Care Fee Reduction Initiative and the Early Childhood Educator Wage Enhancement. In addition, families accessing care from these providers may be eligible for the Affordable Child Care Benefit. Licensed child care providers that close will be eligible to receive two times their average monthly government funding.
- **Support for youth in care:**
 - Youth currently living in foster care, contracted residential agencies or with relatives through the Extended Family program will be able to stay where they are. Social workers are modifying agreements to allow youth and caregivers to extend their current living arrangements once a youth reaches 19 years old: <https://www2.gov.bc.ca/gov/content/family-social-supports/covid-19-information/youth-young-adults-response-to-covid-19>
 - Young adults between the ages of 19 and 27 years who are enrolled in the Agreements with Young Adults (AYA) program will continue to receive financial support despite school closures and other training program interruptions caused by the pandemic. These young adults may also be eligible to receive an extension of AYA support beyond the current maximum of 48 months.

- Youth who are nearing the end of an Independent Living or Youth agreement will be given options allowing them to continue receiving monthly living expenses past their 19th birthday. Social workers are contacting youth to guide them through this process.
 - Additional efforts are underway to locate young adults who have recently aged out of care to connect them to other lines of available support, like the B.C. Emergency Benefit for Workers and the Canada Emergency Response Benefit.
 - Information on the new Canada Emergency Benefit for Workers: <https://www.canada.ca/en/services/benefits/ei/cerb-application.html>
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- **Increased support for Family Caregivers of B.C.:**
 - The Province has increased support for people who are caring for elderly loved ones, family or friends by doubling this year's funding towards Family Caregivers of B.C. to \$1 million.
 - Supports include expanded toll-free support line hours, emotional supports and health-care navigation.
 - Family Caregivers will also increase the capacity of its helpline and offer a number of virtual connections that can bring family caregivers together.
 - Seniors and people who are caring for elderly loved ones, family or friends in need of supports can call 211 or 1 877 520-3267 (toll-free).
 - To learn more about bc211, visit: <http://www.bc211.ca/>
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- **(bc211.ca) For people facing domestic or sexual violence:**
 - If you or someone you know is experiencing violence, there is immediate crisis support for victims of family or sexual violence available through VictimLink BC's 24/7 telephone service in multiple languages at 1-800-563-0808 or by email: VictimLinkBC@bc211.ca
 - VictimLink BC also provides information to safe spaces available for those leaving violence as well as and referral services for all victims of crime.
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- **New virtual mental health supports for British Columbians, essential workers and post-secondary students**
 - Expanded access to the BounceBack program provides free online, video and phone-based skills-building for seniors, adults and youth experiencing low mood, mild to moderate depression, anxiety, stress or worry: <https://cmha.bc.ca/covid-19/>
 - The Living Life to the Full program helps people deal with life challenges and learn self-management skills in an eight-week course: <https://cmha.bc.ca/covid-19/>
 - Virtual low- or no-cost community counselling services for individuals or groups are available: <https://cmha.bc.ca/covid-19/>
 - Access to virtual mentoring and supports has been expanded by increasing the number of peer support and system navigation workers: <https://cmha.bc.ca/covid-19/>
 - The Mobile Response Team is working to support the mental well-being and psychological safety of front-line health-care workers who are experiencing distress and mental health

concerns in response to COVID-19. For more information, call 1 888 686-3022 or email: MRT@phsa.ca

- New virtual peer support phone lines staffed by former long-term care and home support workers will be available in May 2020: <https://cmha.bc.ca/covid-19/>
- New online supports for front-line health-care workers and the public are now available to help them cope with any psychological effects they may be experiencing. For more information, visit: <https://www.psychologists.bc.ca/content/covid-19-psychological-support-service>
- Starting April 20, 2020, Foundry Youth Centre services will become available through voice, video and chat to youth aged 12 to 24 throughout B.C.: <https://foundrybc.ca/>
- Young people ages 13 to 30 can sign up for Y Mind starting in early May. The YMCA of B.C.'s program helps young people cope with stress, worry and anxiety: <https://www.gv.ymca.ca/mental-wellness>
- Post-secondary students can access Here2Talk, a new online mental-health referral and support service. B.C. post-secondary students can download the Here2Talk app to talk to a trained counsellor or visit: here2talk.ca
- Students can speak to a counsellor by phone, toll-free at 1 877 857-3397 or direct at 604 642-5212. Students calling from outside Canada can dial 1 604 642-5212 (international calling charges may apply). Phone services are also available in additional languages upon request.
- Free online resource for students, parents and educators to support social and emotional well-being as they navigate the new world of remote learning during COVID-19: <https://www.we.org/en-CA/get-doing/activities-and-resources/wellbeing/>
- For more information on mental health resources available in B.C. in response to the COVID-19 pandemic, visit: www.cmha.bc.ca/covid-19

- **Protecting jobs during difficult times:**

- Changes have been made to the Employment Standards Act to ensure:
 - Immediate job-protected unpaid leave that allows workers affected by COVID-19 can stay home as needed without the risk of losing their job. This is available to people considered employees under the Employment Standards Act who are unable to work for the following reasons:
 - they have been diagnosed with COVID-19 and are acting in accordance with instructions or an order of a medical health officer or the advice of a medical practitioner, nurse practitioner or registered nurse;
 - they are in quarantine or self-isolation in accordance with an order of the provincial health officer, an order made under the federal Quarantine Act, or guidelines of the BC Centre for Disease Control or the Public Health Agency of Canada;
 - they have been directed by their employer to stay home because of concerns about their exposure to others;
 - they are unable to return to B.C. because of a travel or border restriction; or
 - they are providing care to their minor child or a dependent adult who is their child or former foster child, including when a school, child care centre or similar facility has closed.

- Three days of unpaid, job-protected leave are to be granted each year for people who cannot work due to illness or injury. This is a permanent change to the act that brings B.C. in line with all other provinces in Canada:
https://news.gov.bc.ca/files/COVID19_Job_Protected_Leave_Factsheet.pdf
- Workers who provide essential services in British Columbia cannot be held liable for damages caused by exposure to COVID-19, as long as they are complying with orders from the provincial health officer and other authorities.
- This order will remain in effect for as long as the state of emergency remains in place and applies only to situations related to COVID-19.
 - For a list of essential services, visit: https://www2.gov.bc.ca/assets/gov/family-and-social-supports/covid-19/list_of_essential_services.pdf
- **Support for rural, remote and Indigenous communities**
 - In partnership between the First Nations Health Authority, Northern Health and Provincial Services Authority, a new collaborative framework has been developed to support communities and meet their unique needs, including:
 - improved medical transportation options to larger centres, including six additional ambulances in Northern Health and seven aircraft and helicopters for medical transport.
 - access to Virtual Doctor of the Day, which connects First Nations members and their families in remote communities to a doctor or nurse practitioner using video conferencing: <https://www.fnha.ca/what-we-do/ehealth/virtual-doctor-of-the-day>
 - faster COVID-19 testing methods, including GeneXpert test kits in First Nations Health Authority, Northern Health, Interior Health, Vancouver Coastal Health and Fraser Health.
 - The Province has launched a funding opportunity under the Connecting B.C. program to give people in rural, remote and indigenous communities faster and better internet.
 - Internet service providers throughout the province can apply for grants of up to \$50,000 – or 90% of their expenses – to cover the cost of equipment, including antennas, electronics or other types of devices that relate to the performance or range of their network.
 - Applications are now being accepted by Northern Development Initiative Trust. Submissions will be reviewed on a first-come-first-served basis, with funding decisions made within three to five business days. Internet service providers must complete their projects by June 30, 2020.
 - Grants will be funded through the existing Connecting British Columbia program. Applications are being accepted for both the new COVID-19 response funding and the existing Phase 3 Connecting British Columbia quarterly intake.
 - Download the application form: <https://www.northerndevlopment.bc.ca/funding-programs/partner-programs/connecting-british-columbia/phase-three-last-mile-transport-infrastructure/>

- Learn more about the Connecting British Columbia Program:
<https://www.northerndevelopment.bc.ca/funding-programs/partner-programs/connecting-british-columbia/>

Providing relief for businesses

• Tax support for businesses:

- Effective immediately, many provincial tax filing and payment deadlines are delayed to Sept. 30, 2020.
- Businesses with a payroll over \$500,000 can defer their employer health tax payments until Sept. 30, 2020. Businesses with a payroll under this threshold are already exempt.
- Payments for provincial sales tax (PST), hotel tax, carbon tax, motor fuel tax and tobacco tax are also deferred.
- The scheduled increase to the carbon tax rate, and application of PST to e-commerce transactions and sweetened and carbonated drinks, have been delayed. Their timing will be reviewed by Sept. 30, 2020.
- Additional information on COVID-19 related tax deferrals will be shared online:
<https://www2.gov.bc.ca/gov/content/taxes/tax-changes/covid-19-tax-changes>

• Relief for commercial property owners and tenants:

- The Province has further reduced the school property tax rate for commercial properties (property classes 4, 5, 6, 7, and 8) to achieve an average 25% reduction in the total property tax bill for most businesses, providing up to \$700 million in relief.
- This enhances the 50% reduction to the provincial school property tax rate that was originally announced for classes 4, 5, and 6 as part of B.C.'s COVID-19 Action Plan.
- Commercial landlords will be able to immediately pass savings on to their tenants in triple-net leases.
- B.C. has postponed the date that late payment penalties apply for commercial properties in classes 4, 5, 6, 7 and 8 to Oct. 1, 2020, to give businesses and landlords more time to pay their reduced property tax, without penalty.

• Supporting B.C. companies, societies and co-operatives:

- Electronic meetings are allowed during the Province's state of emergency.
- Each company, society and co-operative will need to consider which meeting method best suits its needs, as long as each participant is able to communicate and vote, if needed.

• Farmers markets online and at the market:

- In addition to physical farmers markets this year, the B.C. Association of Farmers' Markets is also helping to provide people with locally grown and prepared food products through a new online platform.
 - As markets join and become ready to sell online to communities, they will be listed here: <https://bcfarmersmarkettrail.com/bc-farmers-markets-online/>
- **Helping small businesses pay bills:**
 - Small businesses in BC Hydro's small general service rate category forced to close due to COVID-19 can have their power bills forgiven for electricity used between April and June 2020, with no repayment required.
 - Small businesses can apply starting the week of April 14, 2020, and have until June 30, 2020, to apply for bill relief: <https://app.bchydro.com/accounts-billing/bill-payment/ways-to-pay/covid-19-relief-fund.html>
 - For small businesses that have been forced to close, FortisBC will issue bill credits to offset any charges to their account while they have been unable to continue operating their business as usual. Businesses that are still open, but facing a slowdown in revenue, will not receive bill credits but can also receive bill deferral for the same 90-day period: <https://www.fortisbc.com/about-us/supporting-british-columbia-during-the-covid-19-outbreak/covid-19-customer-recovery-fund>
 - **Rent assistance for small businesses:**
 - The Government of Canada and provincial and territorial partners are taking action to protect small businesses from the impacts of the COVID-19 pandemic.
 - The federal government has reached an agreement in principle with all provinces and territories to implement the Canada Emergency Commercial Rent Assistance (CECRA) for small businesses. This program will lower rent by 75% for small businesses affected by COVID-19.
 - Launching in mid-May 2020, the CECRA will provide B.C. small businesses a total of over \$300 million in federal-provincial relief, with B.C. contributing an estimated \$80 million.
 - The 75% reduction in monthly rent for small businesses affected by COVID-19 will be achieved by providing forgivable loans to cover 50% of the rent payments for eligible small business tenants for April, May and June.
 - **Support for the arts:**
 - Existing BC Arts Council Operating Assistance clients will receive the equivalent of 50% of their previous year grant amount as an advance against their 2020-21 operating grant.
 - BC Arts Council is also providing up to \$15,000 in one-time Arts and Culture Resilience Supplements to operating assistance clients and eligible client projects.
 - More information from the BC Arts Council: <https://www.bcartscouncil.ca>
 - The new Showcase BC music funding program offers one-time micro-grants of \$500 to emerging artists and \$2,000 to established artists for livestreaming, songwriting and professional development: <https://www.creativebc.com/programs/showcase-bc>

- British Columbians can access all the grant performances for free through the Showcase BC website: <https://showcasebc.ca>
- For information on new livestream events, follow the hashtag #ShowcaseBC on Twitter.
- **Support for restaurants, breweries, wineries and distillers:**
 - Following the recommendation of industry leaders, restaurants are temporarily allowed to deliver liquor products alongside the purchase of a meal:
https://www2.gov.bc.ca/assets/gov/employment-business-and-economic-development/business-management/liquor-regulation-licensing/policy-directives/20-05_sale_and_delivery_of_packaged_liquor_from_service_area_for_off-site_consumption.pdf
 - Breweries, wineries and distillers are now authorized to use their establishments to manufacture alcohol-based hand sanitizer to sell or donate:
<https://news.gov.bc.ca/releases/2020AG0026-000535>
 - Restaurants, breweries, wineries and distillers that have had to close as a result of the pandemic may still benefit from other tax measures and temporary supports available to businesses.

Providing relief for local governments:

- B.C. has authorized local governments to borrow, interest-free, from their existing capital reserves to help pay for operating expenses, such as employee salaries.
- It has delayed provincial school tax remittances until the end of the year. This will provide significant relief to local governments facing cash flow issues.
- The Province is providing local governments greater flexibility to carry debt for an additional year.
- These measures will provide local governments with the resources to meet their operational costs and required remittances to regional districts, regional hospital districts, TransLink and transit authorities, BC Assessment, the Municipal Finance Authority and other taxing authorities. This will ensure other minor taxing authorities can count on receiving the full amount they bill to municipalities and the Province's Surveyor of Taxes before Aug. 1, 2020.

Investing in a longer-term economic plan:

- \$1.5 billion in provincial funding will support economic stimulus once the pandemic has passed.
- The B.C. government is working in partnership with a new Economic Recovery Task Force to develop a long-term plan for B.C.'s economic plan for the future:
<https://news.gov.bc.ca/releases/2020PREM0046-000618>

People in B.C. needing assistance can also benefit from Canada's COVID-19 Economic Response Plan:

- A one-time supplementary GST/HST credit payment was issued on April 9, 2020. People will get the payment automatically if they normally receive the GST/HST credit.
- The Canada Emergency Response Benefit offers \$2,000 a month for up to four months for workers who lose their income as a result of the COVID-19 pandemic.

- The federal Canada Child Benefit will increase by \$300 per child for the 2019-20 benefit year for families who need it most.
- Additionally, the usual one-week waiting period and medical certificate requirements for employment insurance have been removed.
- Information on individual assistance from the federal government is here: <https://www.canada.ca/en/department-finance/economic-response-plan.html#individuals>
- Students and new graduates who are not eligible for the Canada Emergency Response Benefit may be eligible for the proposed Canada Emergency Student Benefit.
- This benefit would provide \$1,250 per month for eligible students or \$1,750 per month for eligible students with dependents or disabilities. The benefit would be available from May to August 2020.
- For students who choose to do national service and serve their communities, the new Canada Student Service Grant will provide up to \$5,000 for students' education in the fall and help students gain work experience and skills while they help their communities during the COVID-19 pandemic.
- For students returning to school in the fall:
 - Canada Student Grants will be doubled up to \$6,000 for eligible full-time students and up to \$3,000 for eligible part-time students in 2020-21. The Canada Student Grants for Students with Permanent Disabilities and Students with Dependents will also be doubled.
 - Eligibility for student financial assistance will be broadened by removing the expected student's and spouse's contributions in 2020-21, in recognition that many students and families will struggle to save for school this year.
 - The Canada Student Loans Program will be enhanced by raising the maximum weekly amount that can be provided to a student in 2020-21, from \$210 to \$350.
 - Existing distinctions-based support for First Nations, Inuit, and Métis Nation students pursuing post-secondary education will be enhanced by providing an additional \$75.2 million in 2020-21.
 - Expiring federal graduate research scholarships and post-doctoral fellowships will be extended and existing federal research grants, to support students and post-doctoral fellows, will be supplemented by providing \$291.6 million to the federal granting councils.
 - In addition, the federal government intends to enhance work opportunities for graduate students and post-doctoral fellows through the National Research Council of Canada.
 - For more information, visit: <https://www.canada.ca/en/department-finance/news/2020/04/support-for-students-and-recent-graduates-impacted-by-covid-19.html>

Businesses in B.C. needing assistance can also benefit from Canada's COVID-19 Economic Relief Plan:

- The maximum duration of the Work-Sharing program has been extended from 38 weeks to 76 weeks. The Work-Sharing program is offered to workers who agree to reduce their normal working hours because of developments beyond the control of their employers.
- An up to 75% wage subsidy for qualifying businesses, for up to three months and retroactive to March 15, 2020, is available to help businesses keep and return workers to their payroll.
- Eligibility information is available here: <https://www.canada.ca/en/department-finance/economic-response-plan/wage-subsidy.html>
- The Business Credit Availability Program will provide \$65 billion of additional support and credit solutions for individual businesses, including:

- the Canada Emergency Business Account to provide interest-free loans of up to \$40,000 to qualifying small businesses and not-for-profits.
 - the Loan Guarantee for Small and Medium-Sized Enterprises and the Co-Lending Program for Small and Medium-Sized Enterprises for new operating credit and cash flow term loans to qualifying businesses.
-
- All businesses can defer, until Aug. 31, 2020, the payment of any income tax amounts that become owing on or after March 18, 2020, and before September 2020. No interest or penalties will accumulate on these amounts during this period.
 - All businesses, including self-employed individuals, can defer payments of GST/HST and customs duty until June 30, 2020.
 - Information on support for business from the federal government:
<https://www.canada.ca/en/department-finance/economic-response-plan.html#businesses>
 - Temporary changes have been made to the Canada Summer Jobs program to help employers hire summer staff and provide young Canadians with access to jobs. Changes include:
 - an increase to the wage subsidy, so private and public sector employers can also receive up to 100% of the provincial or territorial minimum hourly wage for each employee;
 - an extension to the end date for employment to Feb. 28, 2021;
 - allowing employers to adapt their projects and job activities to support essential services; and
 - allowing employers to hire staff on a part-time basis.
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- Learn more about Canada Summer Jobs: <https://www.canada.ca/en/employment-social-development/services/funding/canada-summer-jobs.html>
 - Rural businesses and communities can access capital and support through the Community Futures Network. Get help through your Regional Development Agency:
https://www.ic.gc.ca/eic/site/icgc.nsf/eng/h_07662.html
 - Early-stage companies that are unable to access other COVID-19 business supports can find support through the Industrial Research Assistance Program (IRAP). IRAP provides advice, connections and funding to help Canadian small and medium-sized businesses increase their innovation capacity and take ideas to market. Learn how to apply: <https://nrc.canada.ca/en/research-development/research-collaboration/nrc-covid-19-programs>
 - Financial support for Indigenous businesses will be provided through Aboriginal Financial Institutions and administered by the National Aboriginal Capital Corporations Association and the Métis capital corporations in partnership with Indigenous Services Canada.
 - Thousands of small businesses in British Columbia will have their monthly rent reduced by at least 75%, thanks to the new federal-provincial Canada Emergency Commercial Rent Assistance Program (CECRA).
 - Launching in mid-May 2020, the CECRA will provide B.C. small businesses a total of over \$300 million in federal-provincial relief, with B.C. contributing an estimated \$80 million.
 - The 75% reduction in monthly rent for small businesses affected by COVID-19 will be achieved by providing forgivable loans to cover 50% of the rent payments for eligible small business tenants for April, May and June.
 - Details: <https://www.canada.ca/en/department-finance/economic-response-plan.html#businesses>

The Provincial and Federal government along with the private sector are providing a wide-range of supports for businesses in British Columbia affected by the COVID-19 pandemic.

This list of supports may not be comprehensive and is subject to change. Please contact support providers directly for eligibility and application details.

Last updated: **April 27, 2020**

On this page:

- [Credit and financing options](#)
- [Changes to taxes](#)
- [Wage support](#)

- [Other supports available to businesses](#)
- [Pivoting your business operations](#)
- [Supporting individuals](#)

Credit & Financing Options

Speak to Your Lender:

Financial institutions and credit unions are committed to working with small business banking customers on a case-by-case basis to provide flexible financing solutions such as:

- Payment deferrals, reduced interest rates on credit cards and temporary limit increases
- Interest-free loans of up to \$40,000 through the [Canada Emergency Business Account \(CEBA\)](#). The CEBA includes a loan forgiveness amount of 25%, up to \$10,000, if repaid on or before December 31, 2022
- Term loans of up to \$6.25 million through the [Business Credit Availability Program](#)'s co-lending and guaranteed loan options

Additional Credit & Financing Options:

- Small businesses operating in rural communities can check with their local [Community Futures](#) office for emergency loans and business advice
- Indigenous businesses can also contact [Aboriginal Financial Institutions](#) which offer short-term, interest-free loans and non-repayable contributions
- [Farm Credit Canada \(FCC\)](#) is offering loan payment deferrals and other financing products to the agriculture and food industry

Changes to Taxes

Some provincial and federal taxes have been deferred, delayed or reduced.

- The Canada Revenue Agency will allow all businesses to defer, until August 31, 2020, the [payment of any income tax](#) amounts that become owing on or after March 18, 2020 and before September 2020
- Effective immediately, many [provincial tax filing and payment deadlines](#) are deferred to September 30, 2020
- B.C. relief is available for [Commercial Property Owners and Tenants](#)
 - The school property tax rate for commercial properties will be reduced by 25% on average for most businesses, providing up to \$700 million in relief
 - This enhances the 50% reduction to the provincial school property tax rate originally announced for classes 4, 5 and 6
 - Late payment penalties for commercial properties (classes 4, 5, 6, 7 and 8) have been postponed to October 1, 2020

Wage Support

A [75% Canada Emergency Wage Subsidy](#) is available to qualifying businesses, for up to 3 months, retroactive to March 15, 2020.

- This helps businesses keep and return workers to the payroll
- Organizations that do not qualify for the Canada Emergency Wage Subsidy may qualify for the previously announced wage subsidy of 10% of remuneration paid from March 18, 2020 to before June 20, 2020

Temporary changes to the [Canada Summer Jobs](#) program will help employers hire summer staff and provide young Canadians access to the jobs they need during COVID-19.

- Changes include an increase to the wage subsidy and an extension to the end date for employment

The [EI work sharing program](#) provides EI benefits to workers who agree to reduce their normal working hour as a result of developments beyond the control of their employers

- Eligibility of these agreements has been extended to 76 weeks, eligibility requirements have been eased, and the application process has been streamlined

Other Supports & Resources Available to Businesses

- Through the [Premier's Economic Recovery Task Force](#), the B.C. government is working with representatives from the business community, labour, First Nations, and the non-profit sector to look at the economic impacts of COVID-19 and work towards a strong recovery for B.C.
- [BC Hydro](#) is providing residential and commercial customers the option to defer bill payments or arrange flexible payment plans with no penalty for up to three months
- [FortisBC](#)'s customer Recovery Fund is supporting residential customers and small businesses impacted by COVID-19 with bill deferrals, interest free repayment schedules and bill credit
- [ICBC](#) customers on a monthly Autoplan payment plan, who are facing financial challenges due to COVID-19, can defer their payment for up to 90 days with no penalty

- Small Business BC is offering a free webinar, [Get Online with Shopify](#), for businesses to learn how to build an online presence and engage with customers and continue to grow your business
- [WorkSafeBC](#) is postponing the reporting and payment deadlines to June 30, 2020 for employers who report and pay on a quarterly basis. Employers who report and pay on an annual basis may defer until March 2021
- Direct, one-on-one service delivery programs to help the tourism sector and other enterprises with rapid recovery have been developed in collaboration with [Island Coastal Economic Trust](#), Tourism Vancouver Island and Innovation Island Technology Association
- The [Columbia Basin Trust](#) will provide low-interest loans through the new Small Business Working Capital Loan program to local small businesses in the Columbia Basin to help them meet their immediate needs. They will also increase support to existing programs
- Small businesses operating in rural communities may also check with their local [Community Futures](#) office for emergency loans and business advice

Pivoting Your Business Operations

Small Business BC provides [practical ideas and inspiration](#) to help you manage your business through this uniquely challenging time. More opportunities to pivot your business operations include:

[Supply medical products and services to support COVID-19 response](#)

[B.C. Restaurant Alcohol Delivery](#)

[Alcohol-Based Hand Sanitizer Manufacturing](#)

[BC Farmers' Markets Online](#)

Supporting Workers and Families

The [BC COVID-19 Action Plan](#) outlines B.C.'s first steps to support people, businesses and services.

- [Provincial financial supports](#) include the B.C. Emergency Benefit for Workers, enhanced climate action tax credit, temporary rent supplement, bill deferral and freezing student loan payments
- The [B.C. Emergency Benefit for Workers](#) will provide a one-time \$1,000 payment to people whose ability to work has been affected due to COVID-19. B.C. residents who receive federal Employment Insurance, or the new federal Canada Emergency Response Benefit are eligible
- The [BC Temporary Rental Supplement Program](#) provides temporary relief for eligible renters of up to \$500/month for four months
- While B.C.'s emergency order is in place, government is [imposing a moratorium on evictions \(with some exceptions\) and placing a freeze on new annual rent increases by landlords](#)
- Provincial [child care](#) supports include the [Temporary Emergency Child Care for Essential Workers](#)
- Students attending B.C.'s 25 public post-secondary institutions, who are experiencing emergency financial pressures, will benefit from a one-time investment of \$3.5 million in emergency financial assistance

- During this public health emergency, eligible employees in B.C. can take [job-protected leave](#) for as long as they need it, without putting their job at risk
- The Federal government has waived the one-week waiting period for individuals in imposed quarantine that [claim EI](#) sickness benefits
- For Canadians who lose their jobs or face reduced hours as a result of COVID's impact, the [EI work sharing program](#) provides EI benefits to workers who agree to reduce their normal working hour as a result of developments beyond the control of their employers
- Through the [Canada Emergency Response Benefit \(CERB\)](#), the Federal government will provide a taxable benefit of \$2,000 a month for up to four months to eligible workers who have lost their income due to COVID-19
- The Federal government has enhanced the [Canada Child Benefit \(CCB\)](#) with a maximum annual payment amount increased by up to \$300 per child as part of their May payment

News Release 2020-04-16: New COVID-19 supports for businesses, local governments

The Province is providing enhanced relief for businesses by reducing most commercial property tax bills by an average of 25%, along with new measures to support local governments facing temporary revenue shortfalls as a result of COVID-19.

“We know that B.C. communities and businesses are suffering from the economic impacts of COVID-19,” said Carole James, Minister of Finance. “That is why our B.C. COVID-19 Action Plan is focused on the health and safety of British Columbians, direct support for people and businesses and economic recovery for our province. We are providing further support by making additional temporary property tax changes to provide provincewide relief for business and local governments to help weather the pandemic, continue to deliver the services people count on and be part of our province’s economic recovery.”

The Province is taking significant new steps to support B.C. businesses, non-profits and other organizations through the COVID-19 pandemic by:

- further reducing the school property tax rate for commercial properties to achieve an average 25% reduction in the total property tax bill for most businesses, providing up to \$700 million in relief. This enhances the 50% reduction to the provincial school property tax rate that was originally announced for classes 4, 5, and 6 as part of B.C.’s COVID-19 Action Plan.
- Postponing the date that late payment penalties apply for commercial properties in classes 4,5,6,7 and 8 to Oct. 1, 2020, to give businesses and landlords more time to pay their reduced property tax, without penalty.

Responding to key concerns from local governments, the Province is addressing cash flow and revenue shortfalls with new measures that provide additional support:

- authorizing local governments to borrow, interest-free, from their existing capital reserves to help pay for operating expenses, such as employee salaries.
- delaying provincial school tax remittances until the end of the year. This will provide significant relief to local governments facing cash flow issues.
- providing local governments greater flexibility to carry debt for an additional year.

- These measures will provide local governments with the resources to meet their operational costs and required remittances to regional districts, regional hospital districts, TransLink and transit authorities, BC Assessment, the Municipal Finance Authority and other taxing authorities. This will ensure that other minor taxing authorities can count on receiving the full amount they bill to municipalities and the Province's surveyor of taxes before Aug. 1, 2020.

"The COVID-19 pandemic is having significant financial impacts on all levels of government. It's going to take hard work from both municipalities and the provincial government, but working together we will get through this," said Selina Robinson, Minister of Municipal Affairs and Housing. "Many local governments have already shown leadership by taking steps to help people and businesses and maintain services, while addressing their finances. With these new measures, we are giving local governments new tools as a first step to ease their financial burdens and that of businesses in their communities now, and as we look to recovery in the months to come."

Maja Tait, Union of B.C. Municipalities president, said: "Local governments across B.C. are working hard to support the implementation of COVID-19 orders, while ensuring residents have access to the services they need in these challenging times. The measures announced today provide additional relief to small business and will free up funds for local government. UBCM will monitor the impact of these measures on the state of local governments finances, and work with the Province to ensure that local governments have the resources to sustain their communities."

Changes to British Columbia's property tax framework complement federal measures and build on the \$5 billion B.C. COVID-19 Action Plan that provides income supports, tax relief and direct funding for people, businesses and services.

Backgrounders 2020-04-16: Changes to B.C.'s property tax framework respond to COVID-19

Building on B.C.'s COVID-19 Action Plan, the Province is making temporary changes to B.C.'s property tax framework to provide financial support for businesses and local governments.

Property tax measures for local governments:

- Local governments will have the ability to borrow, interest-free, from their capital reserve funds, freeing up billions in assets to cover temporary revenue shortfalls. They will have up to five years to build back the reserve funds.
- Municipalities will be able to access school tax revenue collected for the Province until the end of the year. If a local government chooses to hold onto the school property tax, it must first be used to pay other taxing authorities, including regional districts.
- Working closely with the Municipal Financing Authority (MFA), local governments will be able to extend their revenue anticipation borrowing for a second year past the current limit of one year. To minimize impacts on the MFA, the Province is asking local governments to first use the delayed school property tax payment and their own capital reserve funds before seeking short-term borrowing through the MFA.
- Municipalities will still be required to make all their required remittances to other taxing authorities. Additionally, municipalities will be required to make the full annual payment to TransLink and BC Assessment in August 2020, rather than August and December.

Property tax measures for B.C. businesses:

- Late payment penalties for commercial properties (classes 4, 5, 6, 7 and 8) will be postponed to Oct. 1, 2020.
- The school property tax rates for classes 4, 5, and 6 were reduced by 50% in the Province's initial economic response to COVID-19. Further reducing the provincial school property tax and introducing an equivalent tax reduction for classes 7 and 8 will lower the overall commercial property tax bill for most businesses by an average of 25%.

Breakdown of tax relief for B.C. businesses:

- Major industry (property class 4)
 - Budget 2020 mill rate: 3.72
 - March 23 mill rate: 1.86
 - April 16 mill rate: effectively zero
 - Tax cut as a per cent of total tax bill: 4%
- Light industry (property class 5)
 - Budget 2020 mill rate: 3.72
 - March 23 mill rate: 1.86
 - April 16 mill rate: 1.0561
 - Tax cut as a per cent of total tax bill: 25%
- Business/other (property class 6)
 - Budget 2020 mill rate: 3.72
 - March 23 mill rate: 1.86
 - April 16 mill rate: 1.1070
 - Tax cut as a per cent of total tax bill: 25%
- Managed forest (property class 7)
 - Budget 2020 mill rate: 1.87
 - March 23 mill rate: 1.87
 - April 16 mill rate: effectively zero
 - Tax cut as a per cent of total tax bill: 20%
- Recreation and non-profit (property class 8)
 - Budget 2020 mill rate: 2.29
 - March 23 mill rate: 2.29
 - April 16 mill rate: 0.7844
 - Tax cut as a per cent of total tax bill: 25%

Changes to British Columbia's property tax framework are in addition to measures announced as part of B.C.'s Action Plan to support businesses, including:

- Effective immediately, many provincial tax filing and payment deadlines are deferred to Sept. 30, 2020.
- Businesses with a payroll over \$500,000 can defer their employer health tax payments until Sept. 30, 2020. Businesses with a payroll under this threshold are already exempt.
- Payments for provincial sales tax (PST), employer health tax, municipal and regional district tax on short-term accommodation, carbon tax, motor fuel tax and tobacco tax are also deferred.
- The scheduled increase to the carbon tax rate, and application of PST to e-commerce transactions and sweetened and carbonated drinks, will be delayed.

B.C.'s COVID-19 Action Plan complements federal measures to support businesses:

- The federal government is providing up to 75% wage subsidy for qualifying businesses, for up to three months, retroactive to March 15, 2020, to help businesses to keep and return workers to the payroll.
- The maximum duration of the Work-Sharing program has been extended from 38 weeks to 76 weeks.
- The Business Credit Availability Program will provide \$65 billion of additional support and credit solutions for individual businesses, including the Canada Emergency Business Account and the Loan Guarantee for Small and Medium-Sized Enterprises.
- All businesses can defer, until Aug. 31, 2020, the payment of any income tax amounts that become owing on or after March 18, 2020, and before September 2020. No interest or penalties will accumulate on these amounts during this period.
- All businesses, including self-employed individuals, can defer payments of GST/HST and customs duty until June 30, 2020.

Other

- B.C.'s [COVID-19 Action Plan](#) (April 15);
- [Government creates COVID-19 temporary layoff period](#) (May 4, 2020)
- [Government takes action to help forest sector keep doors open](#) (April 30);
- News Release 2020-04-24: [Rent relief on the way for B.C. small businesses](#);
- [COVID-19 Updates: Provincial Tax & Revenue Changes](#);
- [Notice 2020-002: Covid-19 Sales Tax Changes](#) (Revised April 22);
- [Companies, societies, cooperatives now able to meet electronically](#) (April 22, 2020);
- [COVID-19 Provincial Support and Information](#) (April 15);
- [Defer Your Property Taxes](#) (April 14);
- [Financial Supports in Response to COVID-19](#) (April 8);
- [Civil Resolution Tribunal extends deadlines, waives fees for those struggling financially during pandemic](#) (April 8, 2020);
- [New emergency supports for province's most vulnerable](#) (April 2);
- [Province provides emergency fund for children with special needs](#) (April 8, 2020);
- [Agricultural sector support news release](#) (March 22);
- [COVID-19 relief measures for your business](#) (Canadian Federation of Independent Business).

Alberta

Alberta Corporate Tax Act – Special Notice Vol. 5 No. 57: *Extension to Alberta Corporate Income Tax Return (AT1) Filing Deadline*

Issued: April 2, 2020

NOTE: This special notice is intended to explain legislation and provide specific information. Every effort has been made to ensure the contents are accurate. However, if a discrepancy should occur in interpretation between this special notice and governing legislation, the legislation takes precedence.

Further to the tax relief measures set out in Special Notice Vol. 5 No. 56, *Deferral of Corporate Income Tax Payments*, the Government of Alberta has announced additional tax relief measures in response to the economic impacts of the COVID-19 pandemic. Like the recent deferral of Alberta corporate income tax payments to August 31, 2020, these additional measures recognize the exceptional circumstances and challenges Alberta businesses are facing during this time.

The filing due date for an Alberta Corporate Income Tax Return (AT1) that otherwise would have a filing due date after March 18, 2020 and before June 1, 2020 is hereby extended to June 1, 2020. Alberta will not assess a late-filing penalty with respect to an AT1 otherwise due during this deferral period but filed on or before June 1, 2020.

Additional Information

For additional information on Alberta's corporate income tax program, refer to the Corporate Income Tax page of our website. For additional information on COVID-19, refer to the COVID-19 coronavirus info for Albertans page of our website.

Corporate Income Tax Special Notice Vol. 5–56: *Deferral of corporate income tax payments (updated April 3, 2020)*

NOTE: This special notice is intended to explain legislation and provide specific information. Every effort has been made to ensure the contents are accurate. However, if a discrepancy should occur in interpretation between this special notice and governing legislation, the legislation takes precedence.

Description

The Government of Alberta announced new business tax relief measures on March 18, 2020 in response to the current oil price shock and the economic impacts of the COVID-19 pandemic. Alberta businesses with corporate income tax balances that become owing on or after March 18, 2020, or installment payments coming due between March 18, 2020 and August 31, 2020, can defer making these payments until August 31, 2020. Alberta will waive penalties and interest that would otherwise be payable in respect of these payments.

(See related tab for an additional measure announced April 2, 2020: special notice Vol. 5 No. 57 : Extension to Alberta corporate income tax return (AT1) filing deadline.)

Details

The Government of Alberta announced new business tax relief measures on March 18, 2020 in response to the current oil price shock and the economic impacts of the COVID-19 pandemic. These measures recognize the cash flow challenges Alberta businesses are facing in these exceptional economic circumstances and will supplement similar relief announced by the Government of Canada.

Alberta businesses with corporate income tax balances that become owing on or after March 18, 2020 or installment payments coming due between March 18, 2020 and August 31, 2020, can defer making these payments until August 31, 2020. Alberta will waive penalties and interest that would otherwise be payable in respect of these payments.

Alberta will also modify the provincial corporate income tax audit and collection practices during Alberta's Public Health Emergency (COVID-19).

This deferral measure is not available in respect of tax balances or installment payments coming due during this period for which payments were made to government prior to March 18, 2020.

Additional Information

For additional information on COVID-19, refer to the COVID-19 coronavirus info for [Albertans page](#) of our website.

For complete information on Alberta's corporate income tax program, refer to the [Corporate Income Tax page](#) of our website.

[COVID-19: Support for Businesses](#)

Small business advice

Talk to a small business advisor at [Business Link](#) to get free advice, coaching and information on COVID-19 resources and supports. [Submit your question online](#) or contact them directly:

Tax changes

Corporate income tax changes

[Alberta corporate income tax](#) balances and instalment payments coming due between March 18, 2020 and August 31, 2020 are deferred until August 31, 2020 to increase employers' access to cash so they can pay employees, address debts and continue operations.

Due dates for filing corporate income tax returns due after March 18, 2020 and before June 1, 2020 have been extended to June 1, 2020.

Education property tax deferral

[Education property tax rates](#) will be frozen at last year's level – reversing the 3.4% population and inflation increase added in Budget 2020. Collection of non-residential education property tax for businesses will be deferred for 6 months, or both municipal and education property tax are deferred for a shorter time that is of equivalent benefit. Municipalities are expected to set education property tax rates as they normally would, but defer collection. Commercial landlords are encouraged to pass savings on to their tenants through reduced or deferred payments to help employers pay their employees and stay in business. Businesses capable of paying their taxes in full are encouraged to do so. This will assist the province in supporting Albertans through the pandemic. Taxpayers should contact their municipality directly for information for details on their municipality's approach to education property tax deferrals.

Payment deferrals

WCB premium payment deferral

Small, medium and large private sector employers can defer [WCB premium](#) payments until 2021.

- For small and medium businesses, the government will cover 50% of the 2020 premium when it is due in 2021 – saving businesses \$350 million.
- Large employers will have their 2020 WCB premium payments deferred until 2021, at which time their premiums will be due.

Employers who have already paid WCB premiums in 2020 are eligible for a rebate or credit.

- [WCB: COVID-19 employer fact sheet](#) (PDF, 59 KB)

Utility payment deferral

Residential, farm and small commercial customers can defer electricity and natural gas bill payments until June 19, 2020 to ensure no one will be cut off, regardless of the service provider. This program is available to Albertans who are experiencing financial hardship as a direct result of COVID-19, such as those who have lost their employment or had to leave work to take care of an ill family member. Call your utility provider directly to arrange for deferral on all payments until June 19, 2020.

Learn more about the [utility payment deferral](#).

Tourism levy deferral

Hotels and other lodging providers can delay paying the tourism levy until August 31 for amounts that become due to government on or after March 27, 2020. Payments deferred until August 31 will not be subject to penalties or interest. Hotels and other lodging providers are still expected to file returns, as required by legislation, and must collect the tourism levy from guests staying at their properties during this period. Learn more about the [tourism levy](#).

Banks and credit unions

Credit unions:

Business members should contact their credit union directly to work out a plan for their personal situation.

ATB Financial

ATB small business customers can:

- apply for a payment deferral on loans and lines of credit for up to 6 months
- access additional working capital for ATB customers

Other ATB business and agriculture customers can access support on a one-on-one basis.

Further solutions are being considered at this time.

Federal government programs

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Business continuity plans

Employers should consider their [business continuity plan](#) (PDF, 319 KB) and how COVID-19 could impact their workplace. To prepare, make plans to:

- protect employees
- limit spread in workplaces
- ensure continuity of critical services if staff are ill or self-isolating
- explore alternate working arrangements, such as:
 - working from home or remotely
 - doing work that doesn't require contact with other people

Related

- [COVID-19 info for Albertans](#)
- [Supports for Albertans](#)
- [COVID-19 orders and legislation](#)
- [Restrictions on businesses](#)
- [Restrictions on gatherings](#)
- [Guidance for workplaces](#)

Other

- [Relief for the child care sector](#) (May 6, 2020);
- [COVID-19 support for employers and employees](#);

- [COVID-19 supports for Albertans](#);
- News Release 2020-04-24: [Rent relief for Alberta's small businesses](#);
- IFTA special notice Vol. 10 No. 4: *Extension of quarterly tax return filing deadline* (Alberta will not assess a late-filing penalty with respect to an IFTA Quarterly Tax Return for the first calendar quarter of 2020 if it is received by TRA on or before June 30, 2020) (April 17);
- Notice regarding TRA forms (2020-04-15) – COVID-19 response: TRA's online services and special notices: "In order to reduce the necessity for taxpayers and tax preparers to meet in person, TRA will recognize electronic signatures. This administrative measure applies to all prescribed forms administered by TRA, including the Alberta Consent Form (AT4930)";
- [Boosting charitable donations during COVID-19](#) (the province is launching a charitable giving matching donation program to increase support to charities responding to COVID-19) (April 12);
- [Protecting jobs, providing economic relief for energy sector, Economic Recovery Council, \\$2 billion investment in job creation](#) (April 9);
- BLG, "[Emergency legislative amendments to support Alberta's oil and gas sector](#)" (April 8);
- [Relief for forest companies affected by COVID-19](#) (April 4, 2020);
- The Government announced on March 17, 2020, that it is implementing a six-month, [interest free moratorium on Alberta student loan payments](#);
- [Alberta: COVID-19 relief measures for your business](#) (Canadian Federation of Independent Business).

Manitoba

News Release 2020-04-22: Province to Provide \$120 Million of Support to Small and Medium-Sized Businesses Harmed by COVID-19

Manitoba Businesses are Struggling, We Want to Support Them: Pallister

The Manitoba government is providing up to \$120 million to support Manitoba's small and medium-sized businesses that are facing significant challenges posed by the COVID-19 pandemic, Premier Brian Pallister announced today.

"Manitoba's small and medium-sized businesses are the backbone of our economy. They are struggling right now and we want to support them," said Pallister. "Our government has been listening and working diligently with chambers of commerce across the province, business and retail councils, industry and trade associations and various stakeholders to identify where the greatest need is and to maximize the recovery opportunities for Manitoba's business sector."

The Manitoba Gap Protection Program (MGPP) is available to any of the approximately 120,000 businesses in Manitoba who have fallen into a gap in failing to qualify for the various federal government assistance programs and wage subsidies created because of COVID-19. If one in six businesses have fallen into that gap that would mean approximately 20,000 Manitoba businesses would be entitled to this support, the premier noted. [See [Province Opens Online Intake for \\$120-Million Manitoba Gap Protection Program](#) (May 1, 2020)].

The province will advance each eligible business the non-interest bearing forgivable MGPP loan of \$6,000, for a total of up to \$120 million. The loan will be forgiven on Dec. 31, 2020, if the recipient attests at that time the

business has not received any major non-repayable COVID-19 federal supports such as the Canada Emergency Wage Subsidy and the Canada Emergency Business Account, as well as sector-specific grant federal programs specifically developed in response to the pandemic. If the applicant has received benefits under a federal COVID program, then the loan will be added to the recipient's 2020 tax bill.

"We are acting on the advice from industry and are committed to working in partnership with our municipal and federal governments and various associations that are impacted by this pandemic so we'll make the right decisions, in the right way, at the right time to maximize our recovery efforts for the benefit of all Manitobans," said Pallister.

To be eligible for the MGPP funding, a business must:

- 1) have been operational on March 20, 2020, the date the Manitoba government declared a provincewide state of emergency under The Emergency Measures Act because of COVID-19;
- 2) have temporarily ceased or curtailed operations as a result of a COVID-19 public health order and have been harmed by the health order;
- 3) be registered and in good standing with the Manitoba Business and Corporate Registry;
- 4) have not qualified for federal government COVID-19 grant support; and
- 5) have an email address and a bank account.

For more information:

- Public information, contact Manitoba Government Inquiry: 1-866-626-4862 or 204-945-3744.
- Media requests for general information, contact Communications Services Manitoba: 204-945-3765.
- Media requests for ministerial comment, contact Communications and Stakeholder Relations: 204-945-4916.

News Release 2020-03-22: Manitoba Government Extends Tax Payment Filing Deadlines for Businesses

Extension Could Help More Than 20,000 Manitoba Businesses Cope with Impacts of COVID-19: Pallister

The province is extending tax filing deadlines for businesses impacted by COVID-19, Premier Brian Pallister and Finance Minister Scott Fielding announced today.

"Manitoba businesses are facing a challenging economic situation caused by the COVID-19 pandemic and we want to help them out by giving them more time to submit provincial taxes," said Pallister. "Some businesses may need access to these extra funds and we want to provide them with that flexibility. The allowance is one of several measures our government has introduced to help Manitobans cope during this trying and uncertain time."

The province will extend the April and May filing deadlines for small and medium-sized businesses with monthly remittances of no more than \$10,000. It is estimated this could help more than 20,000 businesses in Manitoba, the premier noted. Businesses will have up to two additional months to remit retail sales taxes and the Health and Post Secondary Education Tax Levy, commonly called the payroll tax.

“This extension gives small and medium businesses a two month breather to deal with COVID-19,” said Fielding. “This global pandemic is impacting all Manitobans and while we focus our resources and energy on the health of Manitobans, we must be mindful of the financial toll the pandemic is having on businesses and families. Over 95 per cent of Manitoba business are small or medium sized, and they need government support through this difficult time.”

The minister noted the department will work with businesses regarding flexible repayment options above the \$10,000 cap.

Further information regarding filing requirements will be available Monday on the Manitoba Tax Publications page on the Finance Taxation website at www.gov.mb.ca/finance/taxation/bulletins.html.

For more information: Public information, contact Manitoba Government Inquiry: 1-866-626-4862 or 204-945-3744. Media requests for general information, contact Communications Services Manitoba: 204-945-3765. Media requests for ministerial comment, contact Communications and Stakeholder Relations: 204-945-4916.

News Release 2020-04-03: Province Announces Over \$100 Million in Support and Relief for Manitoba’s Fight Against COVID-19

Manitoba Protection Plan Ensures Government Can Respond Quickly and Effectively to Needs of Manitobans: Pallister

The Manitoba government is announcing new measures in the Manitoba Protection Plan to provide extra support and relief to homeowners and businesses, and to enhance health preparedness for new medical equipment and shelter space in the fight against COVID-19, Premier Brian Pallister announced today.

“Our government’s number one priority during this global pandemic is keeping Manitobans safe and ensuring our health-care system is there for us and our loved ones,” said Pallister. “We must protect our most valuable service – our health-care system – and protect our most vulnerable people, our senior citizens, our homeless, those faced with threats of violence and those who are facing new financial challenges.”

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Cash Flow Tax Relief

Today’s measures will provide immediate relief to Manitobans facing financial challenges by deferring provincial fees and charges, the premier noted. As part of the Manitoba Protection Plan, the province is providing the following protections for the next six months until Oct. 1:

- instructing Manitoba Hydro, Centra Gas and Manitoba Public Insurance (MPI) to not charge interest or penalties in the event that Manitobans are unable to pay at this time;
- instructing MPI to relax ordinary practices on policy renewals and collections;
- instructing Manitoba Liquor and Lotteries not to charge interest on receivables from restaurants, bars and specialty wine stores;
- supporting Workers Compensation Board (WCB) to do the same and asking WCB to extend relief from penalties for late payments;

- directing Manitoba Hydro and Centra Gas to not disconnect customers during these times; and
- working with municipal partners to ensure municipalities do not charge interest on provincial education taxes and school division fees and the province is encouraging municipalities to do the same with respect to their own taxes and will start discussions to support implementation.

The government is also deferring provincial income tax and corporate income tax filing deadlines and payments to coincide with the current revised federal deferral of income tax to Aug. 31 and has indicated it would be willing to extend these deferrals until Oct. 1, should the federal government agree, the premier added.

The new measures are in addition to the recently announced two-month deferral for small businesses that remit up to \$10,000 in Manitoba payroll tax or \$10,000 in sales tax. This will result in \$80 million in deferred remittance to the province....

For more information, visit www.manitoba.ca/covid19.

News Release 2020-04-24: Province Announces Up to \$120 Million for Manitoba Summer Student Recovery Plan

Initiative Will Help Students and Employers, Stimulate Manitoba's Economy During an Unprecedented Summer: Pallister

The Manitoba government has launched the Summer Student Recovery Plan, a new wage subsidy program to support high school and post-secondary students employed in the private and non-profit sectors, Premier Brian Pallister announced today.

“The new wage subsidy program will support our students and connect them to summer jobs that help pay for their studies and also provide the opportunity to gain valuable work experience,” said Pallister. “Students can help businesses adapt their workplaces for social distancing as work resumes and this new wage subsidy program will help offset staffing costs in this challenging time.”

Under the new program, up to \$120 million is available for employers to access a \$7 per hour wage subsidy, up to a maximum of \$5,000 per student. The program is open to Manitoba students aged 15 to 29, with an employment period from May 1 to Sept. 4. Employers can be subsidized to hire up to five students. Reimbursement will be provided at the end of the employment period, upon proof of payment of student wages. Employers must place students in jobs that can be accommodated under current public health orders and be able to adapt to recommendations provided by public health officials over the summer. For the first two weeks of the program, priority will be given to employers who do not qualify for the various federal government assistance programs. “While we work toward carefully re-opening our economy during the COVID-19 pandemic, more opportunities will be available for students as the summer progresses,” said Pallister. “Our students need the support and experience, and the Summer Student Recovery Plan will help stimulate our economy and move Manitoba forward.” In addition to the subsidy program, Manitoba recently announced that it is deferring payments on student loans which will assist post-secondary students who are affected by the economic impact of COVID-19, the Premier noted.

For more info on the programs, including how employers can apply for the wage subsidy, visit www.manitoba.ca/covid19.

A comprehensive list of Manitoba government COVID-19 measures can be found at: <https://manitoba.ca/bg/2020/04/covid19.html>.

Other

- News Release 2020-05-05: [Province Investing \\$45 Million for Manitoba Seniors to Lessen Financial Burden Posed by COVID-19 Pandemic](#);
- News Release 2020-04-24: [Manitoba to Join Ontario in Treatment of Emergency Benefit As Income](#);
- [Manitoba Public Insurance to Issue Rebate Cheques to Policyholders](#) (April 23, 2020);
- [Workers Compensation Board of Manitoba Returns \\$37-Million Surplus to Provide Financial Relief to Employers](#) (April 21, 2020) (employers will receive a credit based on 20% of their 2019 premium);
- [Fuel Notice 20-04 - IFTA - Extended Due Date \(April 20\)](#);
- [Province Announces up to \\$1 Billion to Support COVID-19 Fight](#) (April 15, 2020) (the pandemic-related spending is requested to be allocated as follows: \$500M for the Health Services Insurance Fund, \$400M for the internal service adjustments appropriations of government (i.e. to new COVID-19 pandemic-related costs across the whole of government), and \$100M for emergency expenditures);
- [Manitoba Government Introduces Amendments to Strengthen The Emergency Measures Act](#) (April 15, 2020);
- [Province creates new \\$5 million fund for research projects related to COVID-19](#) (April 8);
- [Student Loan Repayments Suspended to Lessen Cost Burden during Pandemic](#) (April 7, 2020);
- [RST Notice 20-03: Government Extends Tax Deadlines](#) (RST returns for businesses with monthly RST remittances of \$10K or less per month that would normally be due on April 20 and May 20 are now due on June 22, 2020. For businesses that file on a quarterly basis having a due date of April 20, the due date is extended to June 22, 2020. Businesses entitled to these extensions are also exempt from late-filing penalties and interest in respect of the March 20 filing if the business files before June 22, 2020);
- [HE Notice 20-01: Tax Filing Deadline Extension](#) (Health and Post Secondary Education Tax Levy (also known as HE Levy) returns for small and medium businesses with monthly HE Levy remittances of no more than \$10,000 per month that would normally be due on April 15th and May 15th will now be due on June 15, 2020) (March 2020);
- [Manitoba to postpone eviction hearings and freeze rent increases](#) (March 24);
- [Manitoba implementing \\$27.6-million plan to support child care for essential workers](#) (March 20);
- [Manitoba: COVID-19 relief measures for your business](#) (Canadian Federation of Independent Business).
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Saskatchewan

News Release 2020-04-09: [Emergency Support Program For Saskatchewan Small Businesses](#)

Saskatchewan small businesses will receive additional provincial support to help deal with current COVID-19 challenges through the new Saskatchewan Small Business Emergency Payment (SSBEP). The \$50 million

program will provide financial support to small and medium-sized businesses that have had to temporarily close or significantly curtail operations as a result of the COVID-19 pandemic.

“We have heard from our business community and understand the unprecedented challenges that they are facing,” Premier Scott Moe said. “Our government is providing critical support for businesses that have had to fully or partially close their doors to protect public health and reduce the spread of COVID-19. This is a significant first step in our economic recovery efforts and we are committed to continuing to work with businesses through this uncertain time.”

The SSBEP provides a one-time grant for small and medium-sized enterprises directly affected by government public health orders related to COVID-19. Grants will be paid based on 15 per cent of a business’ monthly sales revenue, to a maximum of \$5,000.

To give maximum flexibility to businesses, the grant is not dedicated to specific cost pressures. Through the consultation process, many businesses made it clear they are facing acute cash flow pressures in the immediate term due to fixed overhead costs, such as rent and lease payments. The SSBEP will help businesses address these immediate pressures.

To be eligible for the SSBEP, a business must: 1) have been fully operational on February 29, 2020; 2) have ceased or curtailed operations as a result of the COVID-19 public health order; 3) have less than 500 employees; and 4) commit to reopen business operations following the cancellation of the COVID-19 public health order. The development of SSBEP is the result of extensive consultations with the business community since COVID-19 restrictions began. The program was designed to be simple and provide businesses with timely access to funding.

The Government of Saskatchewan will be requesting that the federal government exempt the SSBEP from business income for tax purposes.

The SSBEP supplements previously announced supports for businesses, including waiving penalties and interest charges for three months for late PST returns, zero-interest bill deferral for up to six months for all Crown utilities, and waiving Workers Compensation Board premium penalties until June 30, 2020.

“COVID-19 is having a significant impact on business and our economy,” Regina and District Chamber of Commerce CEO John Hopkins said. “We applaud the Government of Saskatchewan for introducing the Saskatchewan Small Business Emergency Payment and for hearing our concerns about the lack of business cash flow because of COVID-19. Many businesses are facing critical decisions about the future and the need for cash flow now to help with expenses like rents or leases. The reality that the payment will be expedited is also vital at this time of need and we commend the government for its understanding of the plight of business.”

“CFIB is pleased the Government of Saskatchewan has heard the concerns of the business community and appreciates this support, which will help to address immediate cash flow issues businesses are dealing with,” CFIB Vice-President Western Canada and Agri-business Marilyn Braun-Pollon said. “The flexibility and timeliness of this funding will help businesses allocate the dollars as needed during this difficult time.”

“Our members are experiencing significant cash flow issues as the result of this pandemic and we appreciate the provincial government stepping up with this new program,” North Saskatoon Business Association Executive Director Keith Moen said. “This funding will provide some much needed support for businesses to help with these challenges.”

Further details and applications will be available on April 13. For more information, businesses can visit www.saskatchewan.ca/covid19-businesses.

News Release 2020-03-20: Premier Announces Financial Support Plan For Saskatchewan Employers And Employees

Today, Premier Scott Moe announced a significant financial support plan for Saskatchewan employers and employees hit by the impacts of the COVID-19 pandemic.

“During this time of great uncertainty, it is of the utmost importance that Saskatchewan people know their government is here to provide support,” Moe said. “This plan supports businesses and employees. Most importantly, it supports the opportunity to come back to work when we emerge from the COVID-19 crisis.”

The financial support plan outlines a number of mechanisms for reducing costs for businesses and individuals, providing support to self-employed individuals not covered by new federal support measures, and establishes a Business Response Team designated to support Saskatchewan businesses during this time of uncertainty.

Self-Isolation Support Program

Administered by the Ministry of Finance, the Self-Isolation Support Program will provide \$450 per week, for a maximum of two weeks or \$900. The Self-Isolation Support Program is targeted at Saskatchewan residents forced to self-isolate that are not covered by recent federally announced employment insurance programs and other supports. The program is designed to ensure that all Saskatchewan residents are covered by either a federal or provincial program to ensure no one is faced with choosing to work instead of protecting their family and community from COVID-19 by self-isolating.

The program is anticipated to cost a total of \$10 million and will mostly benefit self-employed residents of Saskatchewan that meet the following eligibility criteria: 1) They have contracted COVID-19 or are showing symptoms; 2) They have been in contact with an individual infected with COVID-19; 3) They have recently returned from international travel and have been required to self-isolate; AND 4) If they are not eligible for compensation including sick leave, vacation leave from their employer, If they do not have private insurance covering such disruptions, If they are not covered by other programs such as federal employment insurance that has been updated.

Three Month PST Remittance Deferral and Audit Suspension

Effective immediately, Saskatchewan businesses who are unable to remit their PST due to cashflow concerns will have relief from penalty and interest charges. Over the course of three-months; government estimates a potential deferral of up to \$750 million in PST collections. Businesses that are unable to file their provincial tax

return(s) by the due date may submit a request for relief from penalty and interest charges on the return(s) affected.

At this time, audit program and compliance activities have been suspended to allow businesses time to focus on the health and safety of their customers and staff, reduce impacts to their business operations, and minimize the spread of the virus through reduced audit travel.

Crown Utility Interest Deferral Programs

Earlier this week, government announced a crown utility interest deferral program waving interest on late bill payments for up to six months. Effective immediately, the crown utility interest deferral program is available to all crown utility customers.

Student Loan Repayment Moratorium

Effective immediately, a six-month student loan repayment moratorium has been put in place, mirroring a similar federal provision. This provides individuals with student loans immediate relief, and comes at a \$4 million cost to the provincial government.

Changes to Employment Standard Regulations

In addition to changes made to changes to The Saskatchewan Employment Act that introduced a new unpaid public health emergency leave and removed the 13-week employment requirement to access sick leave and the requirement for a doctor's note to access sick leave, The Employment Standard Regulations have been amended to: 1) Ensure that during a public emergency, businesses will not have to provide notice or pay in lieu of notice when they lay-off staff if it is for a period of 12 weeks or less in a 16-week period. 2) And if an employer lays off employees periodically for a total of more than 12 weeks in a 16-week period, the employees are considered to be terminated and are entitled to pay instead of notice as outlined in the Act. This will be calculated from the date on which the employee was laid off.

These amendments create a balance for employers and employees where the difficult decision may be made to lay-off employees due to public health emergencies. In this circumstance, employees would have immediate access to new federal employment insurance programs, while keeping employers financially stable to ensure employees have a job to return to.

Business Response Team to be Established

To provide support to Saskatchewan businesses seeking to navigate the uncertain conditions caused by COVID-19, the Government of Saskatchewan will be establishing a single window information webpage for businesses to access information and receive timely updates on provincial support initiatives. This will be complemented by the establishment of a Business Response Team, led by the Ministry of Trade and Export Development, which will work with businesses to identify program supports relevant to particular businesses. Once the Business Response Team has been established, contact information will be communicated to the public, and to local chambers of commerce for dissemination to chamber membership.

Information Notice IN 2020-03: Notice to Businesses Regarding Penalty and Interest on Late Returns Due to COVID-19 [Revised April 2, 2020]

NOTICE TO BUSINESSES REGARDING PENALTY AND INTEREST ON LATE RETURNS DUE TO COVID-19

Effective immediately, the following assistance is provided to Saskatchewan businesses that are unable to submit their Provincial Sales Tax (PST) returns due to cash flow concerns related to impacts of COVID-19.

- Tax returns must still be filed each month/quarter (with or without payment) if you are able to do so.
- Monthly filers may defer payment of amounts due for February, March and April 2020 reporting periods to July 31, 2020.
- Quarterly filers may defer payment of amounts due for the January 1, 2020 to March 31, 2020 reporting period to July 31, 2020.
- Businesses are not required to submit a request for relief from penalty and interest charges for these returns.
- Full payment or a payment arrangement must be in place by July 31, 2020 in order to qualify for the automatic deferral and waiver of penalty and interest.
- Payment arrangements may be made by submitting a request electronically through the Saskatchewan eTax Services (SETS) located at sets.saskatchewan.ca, or by contacting us by email at sasktaxinfo@gov.sk.ca or at the address noted below.
- Relief is not provided in relation to other tax types at this time.

Please note the easiest and quickest way to file most provincial tax returns is to use SETS located at sets.saskatchewan.ca and send payment electronically.

At this time, audit program and compliance activities have been suspended to allow businesses time to focus on the health and safety of their customers and staff, reduce impacts to their business operations, and minimize the spread of the virus through reduced audit travel.

For additional information regarding financial support for businesses (provincial and federal), and for other information related to COVID-19, please visit www.saskatchewan.ca/coronavirus.

Other

- Saskatchewan [Support for Businesses](#) and [Support for Workers](#);
- [Temporary Wage Supplement For Lower Income Essential Workers For Vulnerable Citizens](#) (April 30, 2020) (“Workers helping Saskatchewan’s vulnerable citizens through the COVID-19 pandemic will have their salaries topped up by a cost-shared \$400 per month temporary wage supplement);
- [Agristability interim payments increased for Saskatchewan producers](#) (April 24, 2020);
- [Province Announces Re-Open Saskatchewan Plan](#) (April 23, 2020);
- [Saskatchewan Launches Business Response Team](#) (March 23);
- [Emergency Support Program For Saskatchewan Small Businesses](#) (April 9, 2020);
- [Premier Announces Financial Support Plan For Saskatchewan Employers And Employees](#) (March 20);
- [Saskatchewan: COVID-19 relief measures for your business](#) (Canadian Federation of Independent Business).

New Brunswick

- [COVID-19 Guidance for Businesses](#);
- [COVID-19 job protection measures put in place](#) (April 30, 2020) (“Details on job protection for workers are available online. Job protection provisions are not related to Employment Insurance (EI), and one does not necessarily influence the other. Questions about EI benefits can be directed to the [federal government](#)”);
- [Relief on co-pay for drug plans](#);
- [Child care for those who lost income and essential workers](#);
- [One-time income benefit for unemployed workers](#);
- [COVID-19 relief measures for your business](#) (Canadian Federation of Independent Business);
- [Assistance for Businesses Impacted by COVID-19 – Atlantic Canada Opportunities Agency](#).

Nova Scotia

- News Release 2020-04-24: [Province Announces Credit, Cash, Support Package for Small Businesses](#);
- [Measures to Help Citizens, Businesses Affected by COVID-19](#) (April 2 – announced a new \$20M Worker Emergency Bridge Fund and \$20M to fund the Small Business Impact Grant – eligible small businesses and social enterprises will receive a grant of 15 per cent of their revenue from sales, either from April 2019 or February 2020, up to a maximum of \$5K);
- <https://novascotia.ca/coronavirus/#support>;
- [COVID-19 relief measures for your business](#) (Canadian Federation of Independent Business);
- [Assistance for Businesses Impacted by COVID-19 – Atlantic Canada Opportunities Agency](#).

PEI

- News Release 2020-04-24: [Government provides further financial updates](#) (April 24);
- [Province announces supports for tourism industry, expansion of Island producers initiative](#) (April 16, 2020);
- [Province announces supports for post-secondary students](#) (April 14, 2020) (the wage subsidy for student positions available from the Employment Development Agency and from Skills PEI will be increased from 50% to 75% of wages) (see also Federal News Release 2020-04-22: [Support for students and new grads affected by COVID-19](#));
- [Province provides COVID-19 economic update, confirms property tax relief](#) (property tax and fee payments are deferred until December 31, 2020, property assessment appeal deadlines for the 2020 assessment year are extended to December 31, 2020, interest on all past due property tax amounts for tax year 2020 are waived, tax sale processes for the remainder of 2020 are suspended, mailing of provincial tax bills for 2020 is delayed until June 2020);
- [Province Announces COVID-19 Special Situations Fund](#) (April 2 – \$1M to fund a one-time payment of \$1K to residents who have lost income due to COVID-19, but are not eligible for other federal and provincial funding support);
- [Emergency Income Relief for the Self-Employed](#);
- [Emergency Working Capital Financing](#);

- [Finance PE](#);
- [Province announces additional supports for individuals and families](#);
- [Province announces more financial support for Islanders](#);
- [COVID-19 relief measures for your business](#) (Canadian Federation of Independent Business);
- [Assistance for Businesses Impacted by COVID-19 – Atlantic Canada Opportunities Agency](#)

Newfoundland & Labrador

- [Provincial government announces support for businesses impacted by COVID-19](#) (May 6, 2020);
- [Compensation available for private sector employers with staff that had to self-isolate due to COVID-19 travel restrictions](#) (April 29, 2020);
- [Changes to Credit Union Regulations Help Businesses Access Federal Relief](#) (April 24, 2020);
- [Public Advisory: Changes Made to Tax Return Filing Deadlines and Remission of Interest and Penalties](#) (April 7, 2020);
- [Premier Ball Announces Support for Community-Based Organizations](#); [COVID-19 relief measures for your business](#) (Canadian Federation of Independent Business);
- [Assistance for Businesses Impacted by COVID-19 – Atlantic Canada Opportunities Agency](#)

Northwest Territories

- [News Release 2020-05-06 : COVID-19 funding made available to Community Futures Development Corporations to support clients](#);
- [News Release 2020-03-30: Supporting people, businesses and communities in response to COVID-19](#);
- [News Release 2020-04-15: New temporary regulation allows tenants to defer their rent with landlord's knowledge.](#)

Yukon

- [Canada Emergency Response Benefit to be exempted from Yukon Social Assistance \(April 28\)](#);
- [Property tax payment deadline extended to September 2 \(April 23\)](#);
- [News Release 2020-04-09: Yukon businesses to receive relief funding](#);
- [News Release 2020-05-05: New support available for Yukon's aviation industry](#)



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