

Tax Deferrals

Province	Taxes	Payment Deferred until	Additional Details
Federal	Corporate income tax	August 31, 2020	Must submit by June 1, 2020
	GST/HST	June 30, 2020	Businesses should continue to file GST/HST on time, however penalties will not be imposed so long as filing is done by June 30
	CPP/EI	Not deferred	No deferred payment or filing
AB	Corporate income tax, education property tax	August 31, 2020	Education property tax has also been frozen, translating to \$32 million in savings for businesses
	Tourism levy	December 31, 2020	Extended from August 31 to December 31, 2020
BC	Employer health tax, Provincial sales tax, municipal and regional district accommodation tax, tobacco tax, motor fuel tax, carbon tax increase	September 30, 2020	Deadline to file and pay extended
	Provincial property tax (School tax)	October 1, 2020,	Province reducing the provincial portion of property taxes on commercial properties, reflecting an average tax bill decrease of 25%
MB	Retail sales tax (RST)	June 20, 2020 or later*	*Deadlines vary in June based on remittance values. See MB CFIB page for more details.
	HE levy	June 15, 2020	N/A
	Provincial income tax, Corporate income tax	August 31, 2020	Deadline to file and pay extended
	PST on business property insurance	Effective July 1, 2020	Sales tax on property insurance removed
NB	Property tax	X	Late penalties reviewed on case-by-case basis.
NL	Gasoline Tax, Carbon Tax, Health and Post-secondary Education Tax, Insurance Companies Tax, Mining and Mineral Rights Tax, Tax on Insurance Premiums, and Tobacco Tax	June 23, 2020	N/A
PEI	Property tax	December 31, 2020	Deferred tax and fee payments, appeals. Interest relief for tax year 2020, including all past due amounts.
ON	Employer health tax, tobacco tax, fuel tax, mining tax, beer, wine, spirits tax, gas tax, insurance premium tax, international fuel tax agreement, retail sales tax on insurance contract and benefit plans, race tracks tax	August 31, 2020	N/A
	Business Education Property Tax deferrals for one payment quarter	90 days after June	N/A
	Provincial land tax payments	90 days after next due date	Deferred without interest or penalty
QC	GST/QST and customs duty payments	June 30, 2020	N/A
	For any tax balance owing to Revenue Quebec or remit installments	September 1, 2020	N/A
	Lodging Tax	July 31, 2020	Deferred file and remit the tax on lodging for the first calendar quarter of 2020.
SK	Provincial sales tax	3-month deferral of payment after completing penalty and interest waiver request	You must apply first before it can be deferred
	Oil and Gas administrative levy	Levy reduced by 50% for 2020 fiscal year, remaining balance delayed until October 1, 2020	N/A
BC, AB, SK, MB, ON, QC, NL, NS, PEI, NB	Deferred WCB/CNESST premium payments	See CFIB page to find information on your respective province.	N/A