

MEMORANDUM

GST/HST Remittance Deferral

March 28, 2020

The Government of Canada is making additional investments to support Canadian businesses from the economic impacts of COVID-19. This GST/HST remittance deferral measure is part of the Government of Canada's COVID-19 Economic Response Plan.

The GST/HST amounts collected are generally due by the end of the month following the vendor's reporting period: e.g., for a monthly filer, the GST/HST amounts collected on its February sales are due by the end of March.

The Minister of National Revenue will extend payments until June 30, 2020.

Monthly filers:

- Monthly filers have to remit amounts collected for the February, March and April 2020 reporting periods by June 30, 2020.
- For example, amounts due for the month of February may be paid by June 30, 2020.

Quarterly filers:

- Quarterly filers have to remit amounts collected for the January 1, 2020 through March 31, 2020 reporting period by June 30, 2020 (previously due on April 30, 2020).

Annual filers:

- Annual filers, whose GST/HST return are due in March, April or May 2020, have to remit amounts collected and owing for their previous fiscal year by June 30, 2020.
- Annual filers, whose GST/HST instalment are due in March, April or May 2020, have to remit instalments of GST/HST in respect of the filer's current fiscal year by June 30, 2020.

Note, the Department of Finance announcement on the GST/HST remittance deferral was in respect of the payments due, and did not address the filing requirements associated with the actual GST/HST return. However, the Department of Finance also stated on March 27, 2020, that administrative income tax actions required of taxpayers by the Canada Revenue Agency that are due after March 18, 2020, can be deferred until June 1, 2020. The administrative income tax actions include returns, elections, designations and information requests. Payroll deductions payments and all related activities are excluded from this deferral.