



Communication

COVID-19

CAPSULE # 2 – March 17, 2020

Updated on March 19, 2020

Flexible measures for individuals and businesses

Flexible measures for individuals, corporations and certain trusts were announced by the Quebec government in response to the situation stemming from COVID-19. The Quebec government has updated its flexible measures in order to harmonize with the federal measures announced on March 18, 2020. You will find the updated measures in **bold** in the below tables.

New measures have been announced for certain partnership information returns. The deadline to file the 2019 partnership information return is now extended to May 1, 2020 (from March 30, 2020).

INDIVIDUALS

Individuals	Standard due dates	New flexible measures announced
Filing deadline for an individual tax return	April 30, 2020	June 1, 2020
Filing deadline for an individual (or spouse) that carried on a business or earned income as a person responsible for a family-type resource	June 15, 2020	June 15, 2020
Balance of tax due date for all individuals	April 30, 2020	Due date extended past August 31, 2020
Contribution payments to QPP, QPIP, HSF, RAMQ	April 30, 2020	Due date extended past August 31, 2020
Instalment payments	June 15, 2020	Due date extended past August 31, 2020 . Date will be confirmed at a later time.

TRUSTS

Trusts	Standard due dates	New flexible measures announced
Filing deadline for a trust return (other than a SIFT)	March 30, 2020	May 1, 2020
Balance of tax due date for trusts	Generally within 90 days from the year-end	For all tax due not later than March 30, the tax balance due date is extended to past August 31, 2020
Contribution payments to : QPP, QPIP, HSF, RAMQ	April 30, 2020	Due date extended past August 31, 2020
Instalment payments	June 15, 2020	Due date extended past August 31, 2020 . Date will be confirmed at a later time.

CORPORATIONS

Corporations	Standard due dates	New flexible measures announced
Filing deadline for a corporate tax return	6 months after the end of their fiscal year end	No change
Balance of tax due date for corporations	2 months after the end of the fiscal tax year	If the payment due-date is from March 17, 2020 to August 31, 2020 then the amount may be paid at a later date, which will be announced by the Minister of Finance at a later time.
Instalment payments	Monthly or quarterly	

Note: A specified investment flow-through (SIFT) trust is one (other than a real estate investment trust for a tax year or an excluded subsidiary entity) that meets all of the following conditions at any time during a tax year:

- the trust is resident in Canada
- investments in the trust are listed or traded on a stock exchange or other public market
- the trust holds one or more non-portfolio properties

For trusts or partnerships that are SIFTs, if the tax amount or instalment payments were due within the period of March 17, 2020 to **past August 31, 2020** then the amount may be payable at a later date, which will be announced by the Minister of Finance at a later time.

TALK TO US

Do not hesitate to contact [Pascal Martel](#), Partner in charge, Tax, Quebec Region, as well as [Daniel Gosselin](#), Partner and Market Leader, Tax, Quebec Region, and [Fred Harvey](#), [Didier Frechette](#) and [Marie-Claude Levesque](#), Partners, Tax.

We are here to listen. To start the conversation, contact your KPMG team of professionals, write us at continue@kpmg.ca and/or visit our [KPMG COVID-19 Resource Centre](#).

USEFUL LINKS

http://www.finances.gouv.qc.ca/documents/Bulletins/en/BULEN_2020-4-a-b.pdf

www.quebec.ca/coronavirus

www.canada.ca/coronavirus

[KPMG COVID-19 Resource Centre](#)

kpmg.ca



[Contact Us](#) | [Manage my Subscriptions](#) | [Unsubscribe](#) | [KPMG in Canada Privacy Policy](#) | [KPMG On-Line Privacy Policy](#) | [Legal](#)

This email was sent to you by [KPMG](#). To sign up to receive event invitations and other communications from us (we have some informative publications that may be of interest to you), or to stop receiving electronic messages sent by KPMG, visit the [KPMG Online Subscription Centre](#).

At KPMG we are passionate about earning your trust and building a long-term relationship through service excellence. This extends to our communications with you.

Our lawyers have recommended that we provide certain disclaimer language with our messages. Rather than including them here, we're drawing your attention to the following links where the full legal wording appears.

[Disclaimer concerning confidential and privileged information/unintended recipient](#)

[Disclaimer concerning tax advice](#)

If you are unable to access the links above, please cut and paste the URL that follows the link into your browser.

© 2020 KPMG LLP, a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved.

The KPMG name and logo are registered trademarks or trademarks of KPMG International.