



TaxNewsFlash Canada

CRA Confirms Tax Due Dates Extended to September 1, 2020

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Businesses now have until September 1, 2020 to make certain tax filings, as a result of the economic impact of COVID-19. Although some information about these tax filing extensions was already known, the CRA has now officially confirmed full details of these changes in an announcement that will provide certainty for affected partnerships, corporations and trusts. The CRA updated its site to reflect these extensions on June 1, 2020.

Under these extensions, trusts and corporations will have until September 1, 2020 to file income tax returns otherwise due May 31, or in June, July or August 2020. The CRA also extended the deadline for most information returns (including partnership information returns), elections, designations and information requests to September 1, 2020, where they were previously due on May 31, or in June, July or August 2020. These deadline extensions were previously described in *TaxNewsFlash-Canada* 2020-51, "[COVID-19 — New Tax Filing Extensions and Relief](#)".

Background

In response to COVID-19, Canada made a series of announcements to enact targeted fiscal and tax relief to support individuals and businesses. Previously, the CRA announced that it would delay tax filing deadlines for individuals to June 1, 2020 (from April 30, 2020) and for trusts with a December 31, 2019 tax year-end, to May 1, 2020 (from March 30, 2020). The CRA also extended tax payment deadlines, so that all taxpayers that owe income tax balances and income tax instalments under Part I of the *Income Tax Act* on or after March 18, 2020 and before September 2020 have until September 1, 2020 to remit these amounts, see *TaxNewsFlash-Canada* 2020-14, "[COVID-19 — Tax Deadline Delay and More Relief Announced](#)".

Soon after, the CRA announced further relief to extend tax return deadlines for trusts to June 1, 2020 (for tax returns due on March 31, 2020 or in April or May 2020), and for corporations to June 1, 2020 (for corporate tax returns otherwise due after March 18 and before June 1, 2020).

The CRA also extended deadlines for information returns, elections, designations and information requests to June 1, 2020 (for filings due after March 18, 2020 and before June 2020). This general extension did not apply to certain filings which the CRA specified different extensions for, including partnership information returns and NR4 forms (extended to May 1, 2020), among others.

The CRA, Revenu Quebec and Alberta Tax and Revenue Administration (TRA) recently announced that the deadline for certain tax filings would be extended to September 1, 2020. In addition, the CRA and Revenu Quebec also announced that they will not assess interest or late-filing penalties for individual taxpayers and trusts who file their 2019 personal tax returns and pay their taxes owing by September 1, 2020, even though the due date remains June 1, 2020 (June 15 for self-employed individuals and their spouses). For details, see *TaxNewsFlash-Canada* 2020-51, "[COVID-19 — New Tax Filing Extensions and Relief](#)".

CRA confirms extensions

As expected, the CRA confirmed that it would extend certain income tax filing deadlines to September 1, 2020. The CRA updated its site to officially confirm the following changes on June 1, 2020.

Partnership information returns

Partnerships will now have until September 1, 2020 to file partnership information returns that were otherwise due May 31, or in June, July or August 2020.

KPMG observations

The CRA also updated its website on June 1, 2020, to indicate that partnerships would have an extended deadline of June 1, 2020 for partnership information returns due after March 31 and before May 31, 2020.

Corporate income tax returns

Corporations will now have until September 1, 2020 to file corporate income tax returns that would otherwise have a filing deadline on May 31, or in June, July or August 2020. In its update, the CRA clarifies that this extension applies to corporate income tax returns for corporations with a November 30, 2019 year-end.

Trusts information and income tax returns

Trusts will now have until September 1, 2020 to file trust information and tax returns that would otherwise have a filing due date on May 31, or in June, July or August 2020.

Other information returns, elections, designations and information requests

Taxpayers will now have until September 1, 2020 to file most information returns, elections, designations and other information requests that would have been due on May 31, or in June, July or August 2020. However, the CRA's extensions do not apply to GST/HST, custom duties, withholding tax, payroll taxes or Scientific Research & Experimental Development (SR&ED) filings, or where a different filing deadline has been specified.

Stay connected on the latest COVID-19 developments

We continue to watch tax and legal issues related to the evolving COVID-19 situation and will provide further information as it becomes available. For the latest developments, see our dedicated COVID-19 site, [The Business Implications of Coronavirus](#).

We can help

Your KPMG advisor can help you assess how COVID-19 may affect your tax obligations. We can also keep you abreast of any tax-related changes related to COVID-19 that you'll need to consider in the days and weeks ahead.

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