



Government
of Canada

Gouvernement
du Canada

[Home](#) > [Canada Revenue Agency](#) > [COVID-19: Changes to Canadian taxes and benefits](#)

Income tax filing and payment dates: CRA and COVID-19

Individuals – Due dates

Filing date for 2019 tax year	June 1, 2020 extended
Payment date for 2019 tax year	September 1, 2020 extended Penalties and interest will not be charged if your balance due is paid by September 1, 2020.

Self-employed and their spouse or common law partner – Due dates

Filing date for 2019 tax year	June 15, 2020 unchanged
--------------------------------------	----------------------------------

Payment date for 2019 tax year**September 1, 2020** | extended

Penalties and interest will not be charged if your balance due is paid by September 1, 2020.

Corporations – Due dates

Filing date for current tax year**6 months after your tax year end** | unchanged**Payment date for current tax year****September 1, 2020** | extended

applies to balances and instalments under Part 1 of the Income Tax Act due on or after March 18 and before September 1, 2020

Penalties and interest will not be charged if these amounts are paid by September 1, 2020.

Trusts – Due dates

Filing date for current tax year**May 1, 2020** | extended

for trusts with a tax year end date of December 31, 2019

Payment date for current tax year**September 1, 2020** | extended

applies to 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.

Charities – Due dates

Filing date**December 31, 2020** | extended

applies to charities with Form T3010 due between March 18, 2020 and December 31, 2020

Payment date

Not Applicable

Part XIII Non-Resident Tax – Due dates

Filing date for the 2019 NR4 information return**May 1, 2020** | extended

Payment date

The 15th of each month following an amount paid or credited by residents of Canada to non-resident persons. | **unchanged**

Payroll remittances – Due dates

Payment date

Please visit our [Payroll page](#) for more information on filing deadlines. | **unchanged**

Date modified:

2020-03-28