

POSTPONEMENT AFTER AUGUST 31, 2020 OF THE PAYMENT OF CERTAIN AMOUNTS PAYABLE PURSUANT TO VARIOUS TAX PROVISIONS

As part of the publication of the *Information Bulletin 2020-3*¹, the Ministère des Finances du Québec announced the postponement to June 1, 2020 of the personal income tax return filing-due date for the 2019 taxation year and the postponement to May 1, 2020 of the income tax return filing-due date for certain trusts for the 2019 taxation year.

It also announced the postponement to July 31, 2020 of the payment of certain amounts payable pursuant to various tax provisions, especially in respect of individuals and businesses.

Moreover, the Department of Finance Canada made public the same day *Canada's COVID-19 Economic Response Plan: Support for Canadians and Businesses*.²

The measures that the Department of Finance Canada announced concerning the income tax return filing-due date for individuals and certain trusts are analogous to those announced by the Ministère des Finances du Québec on March 17, 2020. However, the Department of Finance Canada is allowing taxpayers to postpone after August 31, 2020 the payment of income tax payable starting March 18, 2020 and before September 2020.

Consequently, in harmonization with the postponement that the Department of Finance Canada announced, the postponement of the payment of certain tax instalments and tax balance payable granted pursuant to the Québec taxation system will be extended.

Accordingly, the date of July 31, 2020 mentioned in the *Information Bulletin 2020-3* respecting the postponement of the payment of certain tax instalments and the tax balance payable will be replaced by the date of August 31, 2020.

Moreover, the tax balance and contributions of an individual mentioned in the *Information Bulletin 2020-3* for the 2019 taxation year due not later than April 30, 2020 can be paid after August 31, 2020. The same applies to the tax balance of a trust for the 2019 taxation year due not later than March 30, 2020.

For information concerning the matters dealt with in this information bulletin, contact the Secteur du droit fiscal, de l'optimisation des revenus et des politiques locales et autochtones at 418-691-2236.

The English and French versions of this information bulletin are available on the Ministère des Finances website at www.finances.gouv.qc.ca.

¹ Ministère des Finances du Québec, *Information Bulletin 2020-3*, March 17, 2020.

² Department of Finance Canada, *Canada's COVID-19 Economic Response Plan: Support for Canadians and Businesses* at: <https://www.canada.ca/en/department-finance/news/2020/03/canadas-covid-19-economic-response-plan-support-for-canadians-and-businesses.html>.