

**POSTPONEMENT OF THE PERSONAL INCOME TAX RETURN FILING-DUE DATE
FOR THE 2019 TAX RETURN AND OTHER POSTPONEMENT MEASURES****CAUTION**

Following the presentation on March 18, 2020 by the Department of Finance Canada of *Canada's COVID-19 Economic Response Plan: Support for Canadians and Businesses*, the *Information Bulletin 2020-3* published on March 17, 2020 by the Ministère des Finances was modified with respect to the payment date of certain amounts payable pursuant to various tax provisions.

This modification is presented in the *Information Bulletin 2020-4* published on March 18, 2020.

**POSTPONEMENT OF THE PERSONAL INCOME TAX RETURN FILING-DUE DATE
FOR THE 2019 TAX RETURN AND OTHER POSTPONEMENT MEASURES**

In conjunction with the measures that the government has adopted in response to the COVID-19 pandemic, this information bulletin is announcing 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 of certain trusts for the 2019 taxation year.

It is also announcing the postponement to July 31, 2020, of the payment of certain amounts payable by individuals, trusts and corporations pursuant to tax provisions.

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 bulletin are available on the Ministère des Finances website at www.finances.gouv.qc.ca.

POSTPONEMENT OF THE INCOME TAX RETURN FILING-DUE DATE FOR INDIVIDUALS AND CERTAIN TRUSTS AND PAYMENT BY INDIVIDUALS AND TRUSTS OF CERTAIN AMOUNTS PAYABLE

Québec tax legislation stipulates that an individual subject to Québec income tax in a given taxation year must file with Revenu Québec for that taxation year an income tax return not later than April 30 of the following year. If an individual or his or her spouse operates a business or is responsible for a family-type resource¹ or an intermediate resource,² his or her income tax return for the taxation year must instead be filed not later than June 15 of the following year.

Moreover, every individual must pay the Minister of Revenue, for each taxation year, not later than the balance-due date applicable, i.e. April 30 the following year in the case of individuals, the amount by which the individual's tax payable for the year exceeds the aggregate of all amounts deducted or withheld in respect of his income for the year and of all other amounts paid or deemed to be paid to the Minister on or before that date as partial payment of the individual's tax payable for the year.

In the same way, certain individuals must pay the following contributions not later than April 30 in the year following that in respect of which a payment for the year must be made:

- contributions to the Québec Pension Plan (QPP) in respect of self-employed earnings or earnings from activities as a family-type resource or an intermediate resource;
- contributions to the Québec Parental Insurance Plan (QPIP) as self-employed persons or persons responsible for a family-type resource or an intermediate resource;
- the contributions of individuals to the Health Services Fund (HSF) payable on total income for the year;
- contributions to the Québec prescription drug insurance plan.

¹ According to the *Act respecting health services and social services* (CQLR, chapter S-4.2), family-type resources fall into two categories: foster families and foster homes. One or two persons receiving in their principal place of residence a maximum of nine children in difficulty entrusted to them by a public institution in order to respond to their needs and afford them living conditions fostering a parent-child relationship in a family-like environment may be recognized as a foster family. One or two persons receiving in their principal place of residence a maximum of nine adults or elderly persons entrusted to them by a public institution in order to respond to their needs and afford them living conditions as close to a natural environment as possible may be recognized as a foster principal place of residence.

² An intermediate resource is a resource that is operated by a natural person as a self-employed worker or by a legal person or a partnership and is recognized by an agency (now called: integrated health and social services) for the purpose of participating in the maintenance of users otherwise registered for a public institution's services in the community or in their integration into the community by providing them with a living environment suited to their needs, together with the support or assistance services required by their condition.

As a rule, a trust that is subject to Québec income tax for a given taxation year must file a Trust Income Tax Return if it has tax payable for the year. If the trust has tax payable, the balance of tax must be paid within the time limit granted to file the return, usually within 90 days of the end of the taxation year.

Futhermore, both individuals and trusts (other than specified investment flow-through trusts) may be subject to the payment of tax instalments payable four times a year, i.e. on March 15, June 15, September 15 and December 15.

To offset the economic impacts of the COVID-19 pandemic, the government believes that the application of certain measures pertaining to personal income tax must be immediately suspended to enable individuals to benefit from their liquid assets in the coming weeks to cope with unforeseen expenses that may arise during this period.

❑ Postponement of the income tax return filing-due date for individuals and certain trusts for the 2019 taxation year and payment of any tax balance on the income of individuals or trusts due for the 2019 taxation year

For individuals whose tax return filing-due date, for the 2019 taxation year, is April 30, 2020, the government is announcing that this date will be postponed to June 1, 2020.

For trusts (other than specified investment flow-through trusts) whose tax return filing-due date, for the 2019 taxation year, is March 30, 2020, the government is announcing that this date will be postponed to May 1, 2020.

The government is also announcing that any balance of tax for individuals in respect of the 2019 taxation year, which would be due not later than April 30, 2020, can be paid not later than July 31, 2020. In the same way, the tax balance of a trust (other than a specified investment flow-through trust) in respect of the 2019 taxation year that would be due as of the date of publication of this information bulletin can be paid not later than July 31, 2020.

What is more, payments by individuals of contributions to the QPP, the QPIP, the HSF and the Québec drug insurance plan in respect of 2019 taxation year, and that should otherwise be made not later than April 30, 2020, can be made not later than July 31, 2020.

Moreover, for greater clarity, this announcement does not modify the rules governing the filing of income tax returns by individuals who operate a business, including their spouses' income tax returns and those of individuals responsible for a family-type resource or an intermediate resource. Only the date on which the tax balance and contributions for the 2019 taxation year may be paid is postponed to July 31, 2020.

❑ Postponement of the payment by individuals or trusts of the tax instalment due on June 15, 2020

As a corollary to the postponement until July 31, 2020 of the payment by individuals and trusts of tax balances for the 2019 taxation year, the payment not later than June 15, 2020 of the tax instalment for the 2020 taxation year by an individual or a trust (other than a specified investment flow-through trust) can be paid not later than a date subsequent to July 31, 2020 that the Ministère des Finances will announce later. Clarifications will be announced at a later day concerning the payment of this tax instalment.

Additionally, this announcement does not modify the rules governing the calculations to determine the amount of the tax instalment normally due on June 15, 2020 and the amount of the tax instalments payable on September 15 and December 15, 2020. The same is true of the other conditions of application of tax instalments.

POSTPONEMENT OF THE PAYMENT BY CORPORATIONS OF TAX INSTALMENTS AND REMAINDER OF TAX PAYABLE

A corporation subject to Québec tax for a taxation year must, almost without exception, pay either monthly or quarterly tax instalments for the year. Moreover, such a corporation must pay the remainder of its tax payable for a taxation year not later than the balance-due day applicable to it for the year, that is, the last day of the period of two months that ends after the end of this taxation year. Failure by a corporation to pay its tax instalments on the dates stipulated and to pay the remainder of its tax payable for a taxation year not later than two months after the end of the year brings with it the obligation to pay interest.

Events surrounding the COVID-19 pandemic could impact the liquid assets of corporations. In order to immediately support them, certain payments of tax instalments and remainder of tax payable for a taxation year will be postponed for corporations, without interest, in accordance with the terms and conditions mentioned below.

More specifically, a corporation that would otherwise be obliged to pay an amount as a tax instalment not later than a date falling within the period that begins on the date of publication of this information bulletin and ends on July 31, 2020 may pay such an amount not later than a subsequent date that the Ministère des Finances will make public.

The calculation methods respecting tax instalments will not be modified. Only the date on which the tax instalment amount may be paid will be postponed.

In the same way, a corporation in respect of which the balance-due day applicable to it for a taxation year will fall within the period that begins on the date of publication of this information bulletin and ends on July 31, 2020, may pay the remainder of its tax payable for this taxation year not later than a subsequent date that the Ministère des Finances will make public.

The rules applicable to corporate tax return filings, especially the filing-due date of such returns, will not be modified. Only the date on which the remainder of tax may be paid will be postponed.

Details will be announced later concerning the terms of payment of tax instalments and the remainder of tax payable by a corporation whose payment may thus be postponed.

POSTPONEMENT OF THE PAYMENT BY SPECIFIED INVESTMENT FLOW-THROUGH (SIFT) TRUSTS OR PARTNERSHIPS OF TAX INSTALMENTS AND REMAINDER OF TAX PAYABLE

A trust or a partnership that is a specified investment flow-through (SIFT) trust or partnership subject to Québec income tax for a taxation year must, almost without exception, pay monthly tax instalments for the year. Furthermore, the SIFT trust or partnership must pay the balance of its tax payable for a taxation year not later than the balance-due day applicable to it for the year. Failure by a SIFT trust or partnership to pay its tax instalments on the dates stipulated and to pay its remainder of tax payable for a taxation year not later than the balance-due day applicable to it for the year brings the obligation to pay interest.

Following the example of the additional time period granted to corporations to pay certain tax instalments and the remainder of tax payable, deferment of the payment of certain tax instalments and the remainder of tax payable for a taxation year will also be granted to SIFT trusts and partnerships, without interest, according to the terms and conditions indicated below.

Accordingly, a SIFT trust or partnership that would otherwise be obliged to pay an amount as a tax instalment not later than a date falling within the period that begins on the date of publication of this information bulletin and ends on July 31, 2020 can pay such an amount not later than a subsequent date that the Ministère des Finances will make public.

The calculation methods respecting tax instalments will not be modified. Only the date on which the tax instalment amount may be paid will be postponed.

In the same way, a SIFT trust or partnership, for a taxation year, in respect of which the balance-due day applicable to it for the taxation year will fall within the period that begins on the date of publication of this information bulletin and ends on July 31, 2020, can pay the remainder of its tax payable for this taxation year not later than a subsequent date that the Ministère des Finances will make public.

The rules applicable to tax return filings or the filing of the information return of SIFT trusts or partnerships will not be modified. Only the date on which the remainder of tax may be paid will be postponed.

Details will be announced later concerning the terms of payment of tax instalments and the remainder of tax payable by a SIFT trust or partnership whose payment may thus be postponed.