


REMITTANCE DATES

PST	REMITTER TYPE			PENALTIES
	MONTHLY	Due the 20th of the month after each reporting period.		10% of the tax due. Minimum penalty is \$10.
	QUARTERLY			
	ANNUAL			
GST	REMITTER TYPE	REMITTANCE PERIOD	REMITTANCE DUE DATE	
	MONTHLY	Calendar Months	Due at the end of the following month	1% plus 0.25% for every month the return is late to a maximum of 12 months
	QUARTERLY	Jan - Mar	Due at the end of the following month	
		Apr - Jun		
		Jul - Sep		
		Oct - Dec		
	ANNUAL (ODD FISCAL YE)	1-15 of month	25th of same month	
		16th to end of month	10th day of the next month	
	ANNUAL (DEC 31 YE)	1-7 of month	3rd working day after the 7th	
		8-14 of month	3rd working day after the 14th	
15-21 of month		3rd working day after the 21th		
22nd to end of month		3rd working day after last day of month		
PAYROLL	REMITTER TYPE	REMITTANCE PERIOD	REMITTANCE DUE DATE	PENALTIES
	MONTHLY	Calendar Months	Due the 15th of the following month	3%-20% 3% if the amount is 1-3 days late 5% if the amount is 4-5 days late 7% if the amount is 6-7 days late 10% if the amount is more than 7 days late or if no amount is remitted 20% if you've been assessed this penalty more than once in a calendar year
	QUARTERLY	Jan - Mar	Due the 15th of the following month	
		Apr - Jun		
		Jul - Sep		
		Oct - Dec		
	THRESHOLD 1 ACCELERATED	1-15 of month	3rd working day after the 7th	
		16th to end of month	3rd working day after the 14th	
	THRESHOLD 2 ACCELERATED	1-7 of month	3rd working day after the 7th	
		8-14 of month	3rd working day after the 14th	
15-21 of month		3rd working day after the 21th		
22nd to end of month		3rd working day after last day of month		
INCOME TAX	FILING TYPE	FILING DEADLINE	PAYMENT DEADLINE	PENALTIES
	INDIVIDUAL	Apr 30	Apr 30	5% of amount due plus 1% for every month late to a maximum of 12 months 10% of amount due plus 2% for every month late to a maximum of 20 months if your return has been filed late in any of the preceding three tax years
	SELF-EMPLOYED	Jun 15	Apr 30	
	CORPORATION	No more than 180 days after YE	No More than 90 days after YE	
				
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