

## REMITTANCE DATES

<b>PST</b>	<b>REMITTER TYPE</b>			<b>PENALTIES</b>
	MONTHLY	Due the 20th of the month after each reporting period.		<b>10%</b> of the tax due. Minimum penalty is \$10.
	QUARTERLY			
	ANNUAL			
<b>GST</b>	<b>REMITTER TYPE</b>	<b>REMITTANCE PERIOD</b>	<b>REMITTANCE DUE DATE</b>	
MONTHLY		Calendar Months	Due at the end of the following month	<b>1% plus 0.25%</b> for every month the return is late to a maximum of 12 months
QUARTERLY		Jan - Mar Apr - Jun Jul - Sep Oct - Dec	Due at the end of the following month	
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	
<b>PAYROLL</b>	<b>REMITTER TYPE</b>	<b>REMITTANCE PERIOD</b>	<b>REMITTANCE DUE DATE</b>	<b>PENALTIES</b>
MONTHLY		Calendar Months	Due the 15th of the following month	<b>3%-20%</b> <b>3%</b> if the amount is 1-3 days late <b>5%</b> if the amount is 4-5 days late <b>7%</b> if the amount is 6-7 days late <b>10%</b> if the amount is more than 7 days late or if no amount is remitted <b>20%</b> 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		
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	
<b>INCOME TAX</b>	<b>FILING TYPE</b>	<b>FILING DEADLINE</b>	<b>PAYMENT DEADLINE</b>	<b>PENALTIES</b>
INDIVIDUAL		Apr 30	Apr 30	<b>5%</b> of amount due <b>plus 1%</b> for every month late to a maximum of 12 months
SELF-EMPLOYED		Jun 15	Apr 30	
CORPORATION		No more than 180 days after YE	No More than 90 days after YE	
<p><b>TOP TIP!</b> File on time! Set calendar reminders and pre-book financial professionals early in the year.</p>				<p><b>10%</b> of amount due <b>plus 2%</b> 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</p>