

FASKEN



**Government response plan for Canada,
Québec, Ontario, British Columbia and
Alberta**

APRIL 8, 2020

Content

CANADA - For individuals.....	6
Financial Assistance	6
Tax Measures	9
CANADA - For businesses.....	15
Financial Assistance	15
Tax Measures	23
QUÉBEC - For individuals.....	27
Financial Assistance	27
QUÉBEC - For businesses	35
Financial Assistance	35
Tax Measures	41
CITY OF MONTRÉAL - For individuals	46
CITY OF MONTRÉAL - For businesses	47
Financial Assistance	47
Tax Measures	48
QUÉBEC CITY- For individuals	50
Tax measures	50
QUÉBEC CITY- For businesses	51
Financial assistance	51
Tax measures	53

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FASKEN

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ONTARIO - For individuals	54
Financial Assistance	54
ONTARIO - For businesses	57
Financial Assistance	57
Tax Measures	57
CITY OF TORONTO - For individuals	60
Financial Assistance	60
Tax Measures	60
CITY OF TORONTO - For businesses	61
Financial Assistance	61
Tax Measures	61
BRITISH COLUMBIA - For individuals	62
Financial Assistance	62
Tax Measures	64
BRITISH COLUMBIA - For businesses	66
Financial Assistance	66
Tax Measures	66
CITY OF VANCOUVER	69
Financial Assistance	69
None announced.	69
Tax Measures	69
ALBERTA- For individuals	70
Financial assistance	70

Authors : Claude Jodoin, Ryan Rabinovitch,
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FASKEN

Ronald Nobrega, Paul Casuccio, Mike Coburn
Soraya Jamal, Puyang Zhao, Matthew Wilkins

Tax measures	73
ALBERTA - For businesses	75
Financial Assistance	75
Tax Measures	77
CITY OF CALGARY- For individuals	79
Financial Assistance	79
CITY OF CALGARY - For businesses	80
Financial Assistance	80
Tax Measures	80
CITY OF EDMONTON- For individuals	81
Tax Measures	81
CITY OF EDMONTON - For businesses	82
Tax Measures	82
Your Dedicated Team - Montreal.....	83
Your Dedicated Team - Québec	84
Your Dedicated Team - Toronto	85
Your Dedicated Team - Vancouver.....	86
Your Dedicated Team - Calgary	87

Authors : Claude Jodoin, Ryan Rabinovitch,
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FASKEN

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The information provided in this document is not legal advice. It is intended solely to provide general information for the reader who accepts full responsibility for its use.

The information set out herein is limited to measures announced on or before April 8, 2020.

The sections that have been updated to reflect today's announcements are highlighted in yellow.

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CANADA - For individuals

Financial Assistance

MEASURES	WHO?	WHAT?	CONDITIONS	NOTES
Increase in Canada Child Benefit (CCB)	Families with children eligible for CCB.	Increase of \$300 for the 2019-2020 year per child.		\$300 increase per child as part of the May payment.
Mortgage support	Individuals.	Payment deferral beginning immediately (up to 6 months), loan re-amortization, capitalization of outstanding interest arrears and other eligible expenses, and special payment arrangements.		
Employment insurance		<p>Waiver of the one-week waiting period for individuals in imposed quarantine that claim Employment Insurance (EI) sickness benefits.</p> <p>Waiver of the requirement to provide a medical certificate to access.</p> <p>People who cannot complete their claim for EI sickness benefits due to quarantine may apply later and have their EI claim backdated to cover the period of delay.</p>	Canadians who are sick, quarantined or forced to stay home to care for children.	In effect as of March 15, 2020.
Canada Emergency Response Benefit (CERB)	Workers who have stopped working and are without employment or self-	\$2,000 a month for up to four months.	Canadians who are at least 15 years old, have stopped working because of COVID-19 or are eligible for EI regular or sickness	Administered and delivered by CRA. Online applications can now be made using the prescribed

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MEASURES	WHO?	WHAT?	CONDITIONS	NOTES
	<p>employment income for reasons related to COVID-19 regardless of whether or not the worker is entitled to EI.</p>		<p>benefits. The worker must have had income of at least \$5 000 in 2019 or in the 12 months prior to the application date. The worker must expect to be without employment or self-employment income for at least 14 consecutive days in the initial four-week period.</p>	<p>form. The benefit is available from March 15, 2020, to October 3, 2020. You can apply until December 2, 2020.</p> <p>The income of at least \$5,000 may be from any or a combination of the following sources: employment; self-employment; maternity and parental benefits under the EI program and/or similar benefits paid in Quebec under the Quebec Parental Insurance Plan. The \$5 000 does not need to be earned in Canada. Non-eligible dividends (generally, those paid out of corporate income taxed at the small business rate) can be computed towards the \$5,000 income requirement to be eligible for CERB.</p> <p>It is a single payment for a 4-week period.</p> <p>The benefit is taxable. No income tax withholding is applicable.</p>

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MEASURES	WHO?	WHAT?	CONDITIONS	NOTES
				<p>The benefit is only available to individuals who stopped work and are not earning employment or self-employment income as a result of reasons related to COVID-19. If you have not stopped working because of COVID-19, you are not eligible for the Benefit.</p> <p>If the worker is already receiving EI regular benefits, he will continue to receive these benefits until the end of his benefit period. If he was eligible for EI benefits that started before March 15, 2020, and these benefits end before October 3, 2020, he may then apply for the CERB if he meets the eligibility requirements.</p> <p>No one can be paid EI benefits and the CERB for the same period.</p> <p>This program replaces the Emergency Income Support for People Unable to Work and the Long Term Income</p>

MEASURES	WHO?	WHAT?	CONDITIONS	NOTES
				Support. Canadians would begin to receive their CERB payments within 10 days of application.
Increased GST credit		The average boost to income for those benefitting from this measure will be close to \$400 for single individuals and close to \$600 for couples. This will inject \$5.5 billion into the economy.		
Canada student loans	Students	Six-month interest-free moratorium on the repayment of Canada Student Loans.	In the process of repaying the loans.	Effective March 30, 2020.

OTHER MEASURES ARE AIMED AT SPECIFIC GROUPS:

- Homeless people
- Women and children fleeing violence including sexual assault.
- Indigenous Community

Tax Measures

INDIVIDUALS	REGULAR DEADLINE	NEW DEADLINE	NOTES
Filing of income tax return for individuals	April 30, 2020	June 1, 2020	CRA will recognize electronic signatures as a temporary administrative measure to authorize tax preparers to file tax returns in order to avoid the necessity of

INDIVIDUALS	REGULAR DEADLINE	NEW DEADLINE	NOTES
			meeting in person.
Filing of income tax return for individuals who (or whose spouse) operate an enterprise	June 15, 2020	N/A.	CRA will recognize electronic signatures as a temporary administrative measure to authorize tax preparers to file tax returns in order to avoid the necessity of meeting in person.
Filing of income tax return for trusts	March 30, 2020 (if December 31 year-end)	May 1, 2020 (if December 31 year-end)	CRA will recognize electronic signatures as a temporary administrative measure to authorize tax preparers to file tax returns in order to avoid the necessity of meeting in person.
Income tax payment for individuals	April 30, 2020	After August 31, 2020	<p>No interest or penalties.</p> <p>Applies to any amount that becomes owing on or after March 18, 2020 and before September 2020.</p> <p>Applies to: tax balances due, as well as instalments, under Part I of the <i>Income Tax Act</i>.</p>
Payment of income tax for individuals who (or whose spouse) operate an enterprise	April 30, 2020	After August 31, 2020	<p>No interest or penalties.</p> <p>Applies to any amount that becomes owing on or after March 18, 2020 and before September 2020.</p> <p>Applies to: tax balances due, as well as instalments, under Part I of</p>

INDIVIDUALS	REGULAR DEADLINE	NEW DEADLINE	NOTES
			<p>the <i>Income Tax Act</i>.</p> <p>Self-employed individuals who are required to remit GST/HST amounts all qualify for the relief given to corporations described below.</p>
<p>Payment of income tax for trusts</p>		<p>After August 31, 2020</p>	<p>No interest or penalties.</p> <p>Applies to any amount that becomes owing on or after March 18, 2020 and before September 2020.</p> <p>Applies to: tax balances due, as well as instalments, under Part I of the <i>Income Tax Act</i>.</p>
<p>Holders of a Registered Retirement Income Fund (RRIF)</p>	<p>Must make mandatory annual withdrawals (Mandatory amount in % is subject to the age of holder).</p>	<p>Reduced minimum withdrawal amount by 25%.</p>	<p>Similar rules would apply to individuals receiving variable benefit payments under a defined contribution Registered Pension Plan.</p>
<p>Tax audits, verification and collection activities</p>	<p>N.A.</p>	<p>Suspended.</p>	<p>No new audits being launched.</p> <p>No requests for information related to existing audits.</p> <p>No audits should be finalized and no reassessments should be issued.</p> <p>Collections activities on new debts are suspended.</p> <p>Payment arrangements can be made.</p>

INDIVIDUALS	REGULAR DEADLINE	NEW DEADLINE	NOTES
Administrative Tax Measures	Due between March 18, 2020 and June 1, 2020	June 1, 2020	<p>These administrative income tax actions include returns, elections, designations and information requests. This measure does not include trust returns (T3), Partnership returns (T5013), and statement of amounts paid or credited to non-residents (NR4) all required by May 1, 2020.</p> <p>Note that payroll deductions payments and all related activities are excluded from this measure.</p>
Notices of Objection	N.A.	June 30, 2020	<p>Any notices of objection due March 18 or later, the deadline is effectively extended until June 30, 2020.</p> <p>Any notices of objection related to Canadians' entitlement to benefits and credits have been identified as a critical service and will continue to be processed during the COVID-19 crisis. As a result, there should not be any delays associated with the processing of these objections.</p>
CPP/EI Appeals to the Minister			<p>The CPP/EI appeals program is currently only actioning appeals that are related to cases where EI benefits are pending. These cases will be treated on a priority basis. All other appeals will be actioned when normal services resume.</p>

INDIVIDUALS	REGULAR DEADLINE	NEW DEADLINE	NOTES
			<p>In addition, CPP/EI Appeals will exercise discretion on a case by case basis when additional time is required to respond to a request.</p> <p>In cases where taxpayers wish to file an appeal in relation to a CPP/EI ruling decision, they are encouraged to do so through MyAccount to avoid potential delays.</p>
<p>Tax Court of Canada Procedures (TCC)</p>	<p>N.A.</p>	<p>N.A.</p>	<p>All sittings and conferences calls scheduled between March 16, 2020 and May 1, 2020 inclusively are cancelled and that the Court and its Registry offices will be closed until further notice.</p> <p>The TCC announced that it is suspending, from March 16, 2020 to May 1, 2020, the time limits provided for in the Tax Court of Canada Rules and any TCC orders and directions made prior to March 16, 2020.</p> <p>The statutory deadlines for filing notices of appeal from income tax assessments and reassessments and GST assessments and reassessments continue to apply.</p> <p>The notices of appeal required to be</p>

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INDIVIDUALS	REGULAR DEADLINE	NEW DEADLINE	NOTES
			filed within these statutory deadlines must be filed electronically or by telecopier. Where no statutory deadline applies, taxpayers are asked to wait and file their notices of appeal once the Court resumes its operations.

CANADA - For businesses

Financial Assistance

MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
<p>Canada Emergency Wage Subsidy</p>	<p>On April 1, 2020 Finance Minister Bill Morneau announced that the measure now applies to individuals, taxable corporations, and partnerships consisting of eligible employers as well as non-profit organizations and registered charities.</p> <p>Public bodies which include municipalities and local governments, Crown corporations, public universities, colleges, schools and hospitals are not eligible for this subsidy.</p>	<p>Subsidy equal to 75% of remuneration paid of the first \$58,700 normally earned by employees, representing a benefit of up to \$847 per week. The program would be in place for a 12-week period, from March 15 to June 6, 2020.</p> <p>There would be no overall limit on the subsidy amount that an eligible employer may claim.</p> <p>If the organization does not qualify for the Canada Emergency Wage Subsidy, it may continue to qualify for the previously announced wage subsidy of 10 % of remuneration paid from March 18 to before June 20, up to a maximum subsidy of \$1,375 per employee and \$25,000 per employer. The measure would only target Canadian-controlled private</p>	<p>Eligible employers who suffer a drop in gross revenues of at least 15 per cent in March or 30 per cent in April or May, when compared to either the same month in 2019 or an average of their revenue earned in January and February 2020, would be able to access the subsidy. The subsidy received will not be accounted for in computing the March, April or May 2020 revenues.</p> <p>For eligible employers established after February 2019, eligibility would be determined by comparing monthly revenues to a reasonable benchmark.</p> <p>The 30% revenue drop requirement does not apply for the 10% wage subsidy.</p>	<p>The wage subsidy will be paid on a monthly basis, a new application will have to be submitted for each month. The wage subsidy will be a taxable benefit taxed as government assistance</p> <p>An employer's revenue must be derived from its business carried on in Canada and earned from arm's-length sources. Employer's must use one of the accounting methods described below, and need to exclude revenues from extraordinary items and amounts on account of capital.</p> <p>Employers will be allowed to measure revenues either on the basis of accrual accounting (as they are earned) or cash accounting (as they are received). Special rules would also be provided to address issues for corporate groups, non-arm's length entities and joint ventures. Employers will be required to use the same approach for the entire duration of the program.</p> <p>Registered charities and non-profit organizations would also be able to benefit from the additional flexibilities</p>

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MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
		<p>corporations eligible to the small business deduction, eligible partnerships, non-profit organizations and registered charities.</p>		<p>being provided to employers with respect to the revenue loss calculation. Charities and non-profit organizations will be allowed to choose to include or exclude government funding in their revenues for the purpose of applying the revenue reduction test. The government will continue to work with the sector to ensure the definition of revenue is appropriate to their specific circumstances.</p> <p>Eligible remuneration may include salary, wages, and other remuneration like taxable benefits. However, it does not include severance pay, or items such as stock option benefits or the personal use of a corporate vehicle. There is no limit on the subsidy amount that an eligible employer may claim.</p> <p>A special rule will apply to employees that do not deal at arm's length with the employer. The subsidy amount for such employees will be limited to the eligible remuneration paid in any pay period between March 15 and June 6, 2020, up to a maximum benefit of the lesser of \$847 per week and 75 per cent of the employee's pre-crisis weekly remuneration. The subsidy would only be available in respect of non-arm's length employees employed prior to</p>

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MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
				<p>March 15, 2020.</p> <p>There would be no overall limit on the subsidy amount that an eligible employer may claim. Employers must make their best effort to top-up employees' salaries to bring them to pre-crisis levels. Eligible employers would be able to access the subsidy by applying through a CRA online portal.</p> <p>Eligibility for the CEWS of an employee's remuneration, will be limited to employees that have not been without remuneration for more than 14 consecutive days in the eligibility period, i.e., from March 15 to April 11, from April 12 to May 9, and from May 10 to June 6.</p> <p>This rule replaces the previously announced restriction that an employer would not be eligible to claim the CEWS for remuneration paid to an employee in a week that falls within a 4-week period for which the employee is eligible for the CERB.</p> <p>Wages subsidy will reduce the amount of remuneration expenses eligible for other federal tax credits calculated on the same remuneration.</p> <p>An employer will have to choose</p>

MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
				<p>between the “75% wage subsidy” or the “10% wage subsidy”. They will not be cumulative although they will be integrated for employers who have already claimed the 10% wage subsidy.</p> <p>The expected timeline to start receiving funds is between 3-6 weeks. Employers are encouraged to immediately start hiring back employees.</p> <p>If an employer does not qualify, he or she will be required to refund the amounts paid. To counter fraudulent claims, there will be penalties that may include fines and penalties (25% of the subsidy claimed) or even imprisonment.</p>
<p>Refund for Certain Payroll Contributions</p>	<p>Employers eligible for CEWS</p>	<p>100 per cent refund for certain employer-paid contributions to Employment Insurance, the Canada Pension Plan, the Quebec Pension Plan, and the Quebec Parental Insurance Plan</p>	<p>For employer-paid contributions for eligible employees for each week throughout which those employees are on leave with pay and for which the employer is eligible to claim for the CEWS for those employees.</p>	<p>In general, an employee will be considered to be on leave with pay throughout a week if that employee is remunerated by the employer for that week but does not perform any work for the employer in that week. This refund would not be available for eligible employees that are on leave with pay for only a portion of a week.</p> <p>This refund would not be subject to the weekly maximum benefit per employee of \$847 that an eligible employer may claim in respect of the CEWS. There would be no overall limit on the refund amount that an eligible employer may</p>

MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
				claim. For greater certainty, employers would be required to continue to collect and remit employer and employee contributions to each program as usual. Eligible employers would apply for a refund at the same time that they apply for the CEWS.
Extending work sharing program	Workers who agree to reduce their normal working hours	EI benefits subject to current employment conditions.		The maximum duration of the work sharing program is extended from 38 to 76 weeks.
Cutting interest rates		Cutting interest rate to 0.75%.		
Lowering the domestic stability buffer of risk-weighted assets	Banks	\$300 billion.		Lowering the domestic stability buffer by 1.25% will allow Canada's large banks to inject \$300 billion of additional lending into the economy.
Launch an insure mortgage purchase Program	Bank and Mortgage Lenders	\$50 billion	Details of the terms of the purchase operations will be provided to lenders by Canada Mortgage and Housing Corporation (CMHC) later this week.	Government will purchase up to \$50 billion of insured mortgage pools through the CMHC.
Business credit availability program: Development Bank of Canada (BDC)	SME's	\$ 65 billion		BDC and EDC cooperating with private sector lenders. EDC is offering banks a guarantee on loans to ensure companies can access

MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
- and - Export Development Canada (EDC)				<p>more cash.</p> <p>EDC is working with financial institutions so that they can issue new operating credit and cash flow term loans of up to \$6.25 million to SME'S.</p> <p>The BDC is working with financial institutions to co-lend term loans to SMEs for up to \$6.25 million for their operational cash flow requirements.</p>
Loans to the agricultural industry	Farm Credit Canada	\$5 billion		<p>Farm Credit Canada received an enhancement to its capital base that will allow for an additional \$5 billion in lending capacity.</p> <p>Farm Credit Canada has also placed the following measures in place:</p> <p>deferral of principal and interest payments up to six months for existing loans; or deferral of principal payments up to 12 months; and</p> <p>access to an additional credit line up to \$500,000, secured by general security agreements or universal movable hypothec (Québec only).</p>
Access to Credit	Banks	<p>Broadening the range of eligible collateral</p> <p>Support for the Canada Mortgage Bond (CMB)</p>		<p>Inclusion of a range of collateral accepted as eligible collateral under the Standing Liquidity Facility, with the exception of the non-mortgage loan</p>

MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
		market.		portfolio. Purchase of CMBs in the secondary market as required.
Bank of Canada Actions	All businesses			The Bank has responded by lowering interest rates, intervening to support key financial markets and providing liquidity support for financial institutions.
New Canada Emergency Business Account	SME's Not for profits	\$ 40 000 loan	Organizations will need to demonstrate they paid between \$50,000 to \$1 million in total payroll in 2019.	Applications are now available. Loan will be interest free for the first year. Repaying the balance of the loan on or before December 31, 2022 will result in loan forgiveness of 25 per cent (up to \$10,000).
New SME Loan and Guarantee program	SME's	\$12.5 million loan	Intended for SMEs that require greater help to meet their operational cash flow requirements for SMEs affected by COVID-19	Supported through EDC and the BDC, the program that will enable up to \$40 billion in lending.
Assistance for Tourism Industry	Tourism operators SME's		Affected by COVID-19 and need pressing assistance	Contact regional development agencies ("RDA") for assistance with federal funding and services.
BDC Support for Entrepreneurs	Businesses		Business must have been impacted directly or	Working capital loans of up to \$2 million with flexible repayment terms such as principal postponements for qualifying businesses.

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MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
			indirectly by recent events. Business must have been financially viable prior to the impact of COVID-19.	Reduced rates on new eligible loans. Flexible repayment terms, such as postponement of principal payments for up to 6 months, for existing BDC clients with total BDC loan commitment of \$1 million or less.

Tax Measures

CORPORATIONS	REGULAR DEADLINE	NEW DEADLINE	NOTES
Filing of income tax return	Within six months of the end of its fiscal year.	N.A.	No relief for corporations filing of income tax return.
Income tax payment	Within six months of the end of its fiscal year.	After August 31, 2020.	No interest or penalties. Applies to any amount that becomes owing on or after March 18, 2020 and before September 2020. Applies to: tax balances due, as well as instalments, under Part I of the <i>Income Tax Act</i> .
Payment of GST/HST	Monthly/Quarterly/Annually	June 30, 2020	Equivalent to \$30 billion interest free loans to businesses. No relief measures were announced in regards to the filing of GST/HST returns. The deferral will apply to GST/HST remittances for the February, March and April 2020 reporting periods for monthly filers; the January 1, 2020 through March 31, 2020 reporting period for quarterly filers; and for annual filers, the amounts collected and owing for their previous fiscal year and instalments of GST/HST in respect of the filer's current fiscal year. This relief measure does not clearly address the situation of registrants who file on a quarterly basis but whose fiscal year-end is not December 31. Such businesses should contact the CRA to confirm whether they benefit from the deferral.

CORPORATIONS	REGULAR DEADLINE	NEW DEADLINE	NOTES
			Self-employed individuals are also targeted by this measure.
Payment of custom duties	Before the first day of the month following the month in which the Statements of Account are issued.	June 30, 2020	Applies to custom duties in respect of March, April and May Statements of Account.
Tax audits, verification and collection activities	N.A.	Suspended.	<p>No new audits being launched.</p> <p>No requests for information related to existing audits.</p> <p>No audits should be finalized and no reassessments should be issued.</p> <p>Banks and employers do not need to comply or remit on existing Requirements To Pay (RTP)</p> <p>Collections activities on new debts are suspended.</p> <p>Payment arrangements can be made.</p>
Objection request	N.A.	June 30, 2020	<p>For any notices of objection due March 18 or later, the deadline is effectively extended until June 30, 2020.</p> <p>Any objections related to Canadians' entitlement to benefits and credits have been identified as a critical service and will continue to be processed during the COVID-19 crisis. As a result, there should not be any delays associated with the processing of these objections.</p>

CORPORATIONS	REGULAR DEADLINE	NEW DEADLINE	NOTES
Administrative Tax Measures	Due between March 18, 2020 and June 1, 2020	June 1, 2020	<p>These administrative income tax actions include returns, elections, designations and information requests This measure does not include trust returns (T3), Partnership returns (T5013), and Statement of Amounts</p> <p>Paid or Credited to Non-Residents (NR4) all required by May 1, 2020.</p> <p>Note that payroll deductions payments and all related activities are excluded from this measure.</p>
Tax Court of Canada Procedures (TCC)	N.A.	N.A.	<p>All sittings and conferences calls scheduled between March 16, 2020 and May 1, 2020 inclusively are cancelled and that the Court and its Registry offices will be closed until further notice.</p> <p>The TCC announced that it is suspending, from March 16, 2020 to May 1, 2020, the time limits provided for in the Tax Court of Canada Rules and any TCC orders and directions made prior to March 16, 2020.</p> <p>The statutory deadlines for filing notices of appeal from income tax assessments and reassessments and GST assessments and reassessments continue to apply.</p> <p>The notices of appeal required to be filed within these statutory deadlines must be filed electronically or by telecopier. Where no statutory deadline applies, taxpayers are asked to wait and file their notices of appeal once the Court resumes its</p>

CORPORATIONS	REGULAR DEADLINE	NEW DEADLINE	NOTES
			operations.
Transfer Pricing Relief			Requests for contemporaneous documentation that were made prior to April 1, 2020 having a deadline of March 18, 2020 or later will be considered cancelled and will be re-issued at a later date, providing the maximum amount of time of 3 months to submit the documentation.

CHARITIES	REGULAR DEADLINE	NEW DEADLINE	NOTES
Charities Information Return	Between March 18 and December 31, 2020	December 31, 2020	This will allow charities more time to complete and submit their T3010.

PARTNERSHIPS	REGULAR DEADLINE	NEW DEADLINE	NOTES
Partnership Returns		May 1, 2020	

NON-RESIDENTS	REGULAR DEADLINE	NEW DEADLINE	NOTES
Statement of Amounts Paid or Credited to Non-Residents		May 1, 2020	

LIST OF NO RELIEF MEASURES

- Payroll taxes; and
- Withholding on payment to non-residents.

QUÉBEC - For individuals

Financial Assistance

MEASURES	WHO?	WHAT?	CONDITIONS	NOTES
Workers' compensation	<p>Québec residents who are 18 years of age and over.</p> <p>In isolation because they have contracted the virus, present symptoms of the virus, have been in contact with a person who has contracted the virus <u>or</u>, have returned from abroad.</p> <p>Not receiving compensation from the employer, have no private insurance and not covered by another government program (i.e. employment insurance).</p>	\$573/week for a period of 14 days of isolation.		If justified for health reasons, the coverage period could be extended for a maximum of 28 days.
Student Loans	Students	Suspension all student loans repayments for 6 months.	Must be a client of the Aide financière aux études which includes a person whose account is in collection.	<p>No additional interest will be charged or added to the debt.</p> <p>No action is required, the measure is automatically applicable.</p> <p>This measure applies even if your file is in collection.</p>

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MEASURES	WHO?	WHAT?	CONDITIONS	NOTES
Tax credit for seniors	Seniors	A four-month extension has been granted for the renewal of the advanced payments for the tax credit for home-support services to seniors.		The payments underway are maintained until the renewal.
Shelter Allowance Program	Person benefiting from the Shelter Allowance Program	The renewal date for payments relating to the Shelter Allowance Program is postponed until December 1, 2020.		The payments underway are maintained until renewal.
Hydro Québec	All customers	<p>No cut off power to anyone for non-payment.</p> <p>Starting Monday, March 23, Hydro Québec will stop applying administration charges for unpaid bills until further notice for all customers. Customers unable to pay their electricity bills over the coming months will thus not be penalized. They can enter into a payment arrangement with Hydro Québec to defer payment.</p> <p>There will be no planned service interruptions for system maintenance, with</p>		

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MEASURES	WHO?	WHAT?	CONDITIONS	NOTES
		the exception of those that are absolutely necessary.		

Tax Measures

INDIVIDUALS	REGULAR DEADLINE	RELIEF MEASURE	NOTES
Filing of income tax return for general individuals	April 30, 2020	June 1, 2020	Revenu Québec will allow tax preparers to use an online electronic signature on form TP-1000.TEV.
Payment of income tax for general individuals	April 30, 2020	September 1, 2020	
Filing of income tax returns, individuals who (or whose spouse) operate a business, is responsible for a family resource or intermediary	June 15, 2020	N.A.	Date for filing of income tax return remains unchanged. However, there is relief for the date of tax payment. Revenu Québec will allow tax preparers to use an online electronic signature on form TP-1000.TEV.
Payment of income tax for individuals who operate (or whose spouse operates) a business.	April 30, 2020	September 1, 2020	This includes the annual fee for registration in the Company Register.
Filing income tax return of a deceased person who died in 2019 before December 1, 2019	April 30 - May 30, 2020	June 1, 2020	
Payment of QPP, RQAP, FSS, RAMQ contributions	April 30, 2020	September 1, 2020	
Instalments	June 15, 2020	September 1, 2020	
 Holders of a Registered Retirement Income Fund (RRIF)	Must make mandatory annual withdrawals (Mandatory amount in % is subject to the age of holder).	Reduced minimum withdrawal amount by 25%.	

INDIVIDUALS	REGULAR DEADLINE	RELIEF MEASURE	NOTES
Tax audits, verification and collection activities	N.A.	Suspended.	Revenu Québec will show flexibility in respect of payment agreements.
Administrative tax actions where the deadline would fall within the period beginning on March 17, 2020 and ending on May 31, 2020		June 1, 2020	<p>Administrative tax measures, including asserting a right, providing information, sending a document or filing an election.</p> <p>This applies to tax actions other than returns that are already subject to a deferral date, including: corporate income tax returns; elections provided for under Québec tax legislation or regulations, such as a rollover (except for QST elections that are harmonized with the GST); application for a tax credit where one would have to file a document; application for a Fuel Tax refund; response to information requests from Revenu Québec; mandatory or preventive disclosure of aggressive tax planning; application for the Québec education savings incentive (QESI).</p>
Notice of Objection		June 30, 2020	The deadline for filing a Notice of Objection which expires in the period beginning on March 15, 2020 and ending on June 29, 2020 is extended to June 30, 2020.
Tax Appeals			<p>The time-limits applicable for filing a notice of appeal are suspended from March 15, 2020 until the expiry of the emergency period.</p> <p>This suspension also applies to : appeals to the Court of Quebec; summary appeals to the Small Claims Division of the Court of Quebec; applications for</p>

INDIVIDUALS	REGULAR DEADLINE	RELIEF MEASURE	NOTES
			review of a decision of the Minister of Revenue refusing an extension of time to file an objection; and applications for an extension of time to file an appeal or a summary appeal.

TRUSTS (other than specified investment flow-through (SIFT) trust)	REGULAR DEADLINE	NEW DEADLINE	NOTES
Filing of tax return for trusts	March 30, 2020 (if December 31 year-end).	May 1, 2020 (if December 31 year-end).	Other than a testamentary trust subject to the graduated rate tax.
Filing of tax return for a testamentary trust subject to the graduated rate tax		May 1, 2020	Taxation year must end in 2019. Filing of tax return deadline must otherwise be after March 16, 2020.
Tax payment	90 days after tax year-end.	September 1, 2020 (if December 31 year-end).	This includes the annual fee for registration in the Company Register.
Payment of QPP, RQAP, FSS, RAMQ contributions	April 30, 2020	September 1, 2020	
Instalments	June 15, 2020	September 1, 2020	
Tax audits, verification and collection activities	N.A.	Suspended.	Revenu Québec will show flexibility in respect of payment agreements.
Administrative tax actions where		June 1, 2020	Administrative tax measures,

TRUSTS (other than specified investment flow-through (SIFT) trust)	REGULAR DEADLINE	NEW DEADLINE	NOTES
the deadline would fall within the period beginning on March 17, 2020 and ending on May 31, 2020			including asserting a right, providing information, sending a document or filing an election. This applies to tax actions other than returns that are already subject to a deferral date, including: corporate income tax returns; elections provided for under Québec tax legislation or regulations, such as a rollover (except for QST elections that are harmonized with the GST); application for a tax credit where one would have to file a document; application for a Fuel Tax refund; response to information requests from Revenu Québec; mandatory or preventive disclosure of aggressive tax planning.
Notice of Objection		June 30, 2020	The deadline for filing a Notice of Objection which expires in the period beginning on March 15, 2020 and ending on June 29, 2020 is extended to June 30, 2020.
Tax Appeals			The time-limits applicable for filing a notice of appeal are suspended from March 15, 2020 until the expiry of the emergency period.

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TRUSTS (other than specified investment flow-through (SIFT) trust)	REGULAR DEADLINE	NEW DEADLINE	NOTES
			This suspension also applies to : appeals to the Court of Quebec; summary appeals to the Small Claims Division of the Court of Quebec; applications for review of a decision of the Minister of Revenue refusing an extension of time to file an objection; and applications for an extension of time to file an appeal or a summary appeal.

QUÉBEC - For businesses

Financial Assistance

MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
Temporary concerted action program for enterprises (PACTE)	Investissement Québec for businesses, cooperatives and other social economy enterprises	Funding of a minimum of \$50 000 per company. Refinancing is prohibited.	This measure applies to companies (including cooperatives and other social economy enterprises) operating in Québec that are in a precarious situation and in temporary difficulty as a result of COVID-19. The business must show that its financial structure offers realistic prospects. The difficulty must result from a problem related to the supply of raw materials or in products (good or service) or an impossibility or substantial reduction of the ability to deliver products (good or service) or goods.	Businesses seeking support through this program should get in touch with their financial institution quickly. Once a solution is found with the financial institution, the institution will contact Investissement Québec's regional office directly. Financing in the form of loan guarantee is preferred at all times, but financing can also take the form of an Investissement Québec loan.
Loans to the agricultural industry	Farm Credit Canada			Access to an additional credit line up to \$500,000, secured by general security agreements or universal movable hypothec. See above additional

MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
				measures offered by the federal government.
Caisse de dépôt et placement du Québec (CDPQ)	Companies seeking financing of over \$5 million		<p>Having been profitable before the COVID-19 crisis.</p> <p>Having a promising growth outlook in their sector.</p> <p>Seeking financing of over \$5 million.</p> <p>Companies do not need to be part of the CDPQ's portfolio.</p>	<p>The measure is intended to complement the various initiatives that other financial institutions, Québec institutional investors and the governments of Québec and Canada have announced.</p> <p>CDPQ will continue to deploy the financial and operational expertise of its teams to help the selected companies in developing innovative and structuring financial solutions.</p>
Fonds de solidarité FTQ	Six-month deferral of loan interest and principal payments		Being a member of its portfolio companies.	
Hydro Québec	All customers	<p>No cut off power to anyone for non-payment.</p> <p>Starting Monday, March 23, Hydro Québec will stop applying administration charges for unpaid bills until further notice for all customers. Customers unable to pay their electricity</p>		

MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
		<p>bills over the coming months will thus not be penalized. They can enter into a payment arrangement with Hydro Québec to defer payment.</p> <p>There will be no planned service interruptions for system maintenance, with the exception of those that are absolutely necessary.</p>		
<p>Programme actions concertées pour le maintien en emploi (PACME-COVID-19)</p>	<p>The program is designed for companies that have slower activities due to the COVID-19 pandemic.</p> <p>The program applies to employers, self-employed workers (incorporated or not) with employees, worker groups, collective promoters recognized by the <i>Commission des partenaires du marché du travail</i> for the <i>Collective Promoters</i> component of the program, cooperatives, social economy enterprises, non-profit organizations and community organizations active in</p>	<p>The program aims at taking advantage of the current interruption to increase the skills of employees or self-employed workers by offering training programs.</p> <p>The government has announced a \$100 million budget for this project, which will be used to reimburse eligible expenses incurred by companies for eligible training activities.</p> <p>Reimbursements, per company, will be : 100% of eligible expenses of \$100,000 or less; AND 50% of eligible expenses that are between</p>	<p>The program has a <i>Company</i> component and a <i>Collective Promoters</i> component.</p> <p><u>For the <i>Company</i> and <i>Collective Promoters</i> components, the eligible training activities are:</u></p> <p>Basic employee trainings; francization; trainings on digital skills; continuing education related to the company's activities, whether or not directly related to the position held by the trained employee; trainings recommended by professional orders; trainings required to resume the company's</p>	<p>It is possible to apply for a retroactive reimbursement to March 15, 2020. Projects are accepted now until September 30, 2020 or until the budget is exhausted.</p> <p>Training or human resource management projects may be of variable duration.</p> <p>In all cases of on-site training, companies must comply with the current public health guidelines.</p> <p>This program may be combined with and complementary to any other measures announced by the</p>

MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
	<p>communities.</p> <p><i>Collective promoters</i> are groups of employers or workers who are in a position to create employment-related projects and who can oversee or ensure their implementation, such as sectoral workforce committees.</p>	<p>\$100,000 and \$500,000.</p>	<p>activities once the order forcing the temporary shutdown of all non-essential workplaces is lifted; trainings related to a strategy for adjusting or modifying the company's activities, in the context of the economic uncertainty related to the COVID-19 pandemic, that allows the company to maintain or diversify its activities (health, teleworking, etc.); trainings that enable the requalification of workers.</p> <p><u>For the <i>Company</i> component only, eligible human resources management activities are :</u></p> <p>Diagnosis of the human resources function and, if applicable, other functions; human resources management consulting mandates (e.g., organizational communication, remote-working policy, employee mobilization, planning of workforce requirements for maintaining and resuming</p>	<p>federal or provincial government.</p> <p>A non-exhaustive list of online trainings, including training from the university network is available. These are, however, only suggestions amongst different options for companies.</p>

FASKEN

MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
			<p>activities, support for diversification of activities); coaching and development of management skills.</p> <p><u>Eligible expenses for training projects are:</u></p> <p>Reimbursement of wages: 25% of the payroll of employees in training (maximum eligible wage of \$25 per hour), if the company receives the 75% <i>Canada Emergency Wage Subsidy</i>; 90% of the payroll of workers in training, if the company receives the 10% <i>Canada Temporary Wage Subsidy</i>; 100% of the wages of workers in training, if the company does not receive a wage subsidy from the federal government.</p> <p>Reimbursement for training expenses: Reimbursement of up to 100% of training expenses, related costs and costs related to human resources management activities, according to applicable scales.</p>	

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MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
			<p>The eligible training expenses and applicable scales are as follows: the wages of workers in training (excluding payroll taxes) up to \$25 per hour; professional fees for consultants or trainers up to \$150 per hour; indirect costs for trainers (travel, meals, accommodation, etc.) at the real cost; indirect costs for workers in training (travel, meals, accommodation, etc.) at the real cost; development, adaptation and purchase of teaching and learning materials at the real cost; materials and supplies needed to carry out training activities at the real cost; development and adaptation of training content at the real cost; transfer from face-to-face training to online training at the real cost; registration fees or other costs related to the use of a platform at the real cost; if applicable, costs related to management and administrative activities (bank charges, materials, supplies needed to carry out activities,</p>	

MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
			etc.) borne by the delegated organization, up to a maximum of 10% of eligible costs.	

Tax Measures

CORPORATIONS	REGULAR DEADLINE	NEW DEADLINE	NOTES
Filing of income tax return where the deadline would otherwise be due within the period beginning on March 17, 2020 and ending on May 31, 2020	Within six months of the end of its fiscal year.	June 1, 2020	Revenu Québec will allow tax preparers to use an online electronic signature on form CO-10000.TE.
Tax payment where the payment would otherwise be due within the period beginning on March 17, 2020 and ending on August 31, 2020	Within six months of the end of its fiscal year.	September 1, 2020	The deferral of the payment of the balance of tax and the payment of installments does not apply to the compensation tax for financial institutions, the tax on capital for an insurance company capital or the tax on capital for life insurance corporations. The deferral of payment also applies in respect to mining tax.
QST Filing/Remittance	March 31, April 30, May 31, 2020	June 30, 2020	In light of the announcement by the Minister of Finance of Canada on March 27, 2020, and due to the harmonization of the QST and GST/HST regimes, the deadlines for

CORPORATIONS	REGULAR DEADLINE	NEW DEADLINE	NOTES
			<p>filing the returns remain unchanged. Those who are in a position to do so should file their GST/HST and QST returns on time to facilitate compliance and tax administration. However, due to current circumstances, no late-filing penalty will be imposed on a person who files these returns on or before June 30, 2020.</p> <p>It should be noted that for reporting periods for which the filing due date is after June 1, 2020, the filing and payment deadlines set out in the tax legislation will apply.</p> <p>Québec will accelerate the process of requests for tax credits intended for businesses and tax refunds.</p>
<p>Tax payment where the payment would otherwise be due within the period beginning on March 17, 2020 and ending on August 31, 2020</p>	<p>Monthly or quarterly.</p>	<p>September 1, 2020</p>	<p>The deferral of payment also applies in respect to mining tax.</p>
<p>Tax audits, verification and collection activities</p>	<p>N.A.</p>	<p>Suspended.</p>	<p>Revenu Québec will show flexibility in respect to payment agreement.</p>
<p>Administrative tax actions where the deadline would fall within the period beginning on March 17, 2020 and ending on May 31, 2020</p>		<p>June 1, 2020</p>	<p>Administrative tax measures, including asserting a right, providing information, sending a document or filing an election.</p>

CORPORATIONS	REGULAR DEADLINE	NEW DEADLINE	NOTES
			<p>This applies to tax actions other than returns that are already subject to a deferral date, including:</p> <p>corporate income tax returns; elections provided for under Québec tax legislation or regulations, such as a rollover (except for QST elections that are harmonized with the GST); application for a tax credit where one would have to file a document; application for a Fuel Tax refund; response to information requests from Revenu Québec; mandatory or preventive disclosure of aggressive tax planning.</p>
Notice of Objection		June 30, 2020	<p>The deadline for filing a Notice of Objection which expires in the period beginning on March 15, 2020 and ending on June 29, 2020 is extended to June 30, 2020.</p>
Tax Appeals			<p>The time-limits applicable for filing a notice of appeal are suspended from March 15, 2020 until the expiry of the emergency period.</p> <p>This suspension also applies to : appeals to the Court of Quebec; summary appeals to the Small Claims Division of the Court of Quebec; applications for review of a decision of</p>

CORPORATIONS	REGULAR DEADLINE	NEW DEADLINE	NOTES
			the Minister of Revenue refusing an extension of time to file an objection; and applications for an extension of time to file an appeal or a summary appeal.
Logging Tax that would otherwise be due in the period beginning on March 17, 2020 and ending on August 31, 2020		September 1, 2020	

SPECIFIED INVESTMENT FLOW-THROUGH (SIFT) TRUSTS	REGULAR DEADLINE	NEW DEADLINE	NOTES
Tax payment of tax instalments and the balance of tax due between March 17, 2020 and September 1, 2020		September 1, 2020	

CHARITIES	REGULAR DEADLINE	NEW DEADLINE	NOTES
Charities Information Return due between March 17, 2020 and December 30, 2020	Between March 17, 2020 and December 30, 2020	December 31, 2020	

PARTNERSHIPS	REGULAR DEADLINE	NEW DEADLINE	NOTES
<p>Partnership Information Returns</p>	<p>March 31, 2020</p>	<p>May 1, 2020</p>	<p>All members of the partnership must be individuals.</p> <p>In situations where all the members of the partnership are corporations, The return must be filed within five months after the end of the fiscal year. Where the due date for filing this return would otherwise be after the March 16, 2020 but prior to May 1, 2020, this date is postponed to May 1, 2020.</p> <p>In all other situations, the return for a fiscal year ending in 2019 must be filed no later than 1 May 2020 or the last day of the fifth month following the end of the fiscal year, whichever expires first. However, when the last day of the fifth month following the end of the fiscal year is after March 16, 2020, the due date for filing this return for that fiscal year will be on May 1, 2020.</p>

LIST OF NO RELIEF MEASURES:

- Employee and employers' portion of source deductions.
- Withholding on payments to non-residents.

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CITY OF MONTRÉAL - For individuals

INDIVIDUALS	REGULAR DEADLINE	NEW DEADLINE	NOTES
Municipal taxes	June 1, 2020	July 2, 2020	The deadlines for other invoices, such as duties on transfers of immovables, remain unchanged.

CITY OF MONTRÉAL - For businesses

Financial Assistance

MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
Provision of additional emergency aid	Businesses who are in the creative and cultural, local commerce and tourism industries.	Emergency help of 5 M\$.	Operating a business that is part of the targeted industries: Creative and cultural industries, local commerce and tourism	
Moratorium offered by SME MTL without interest charges	Private corporations	6-month moratorium on repayment of principal and interest	Holds a loan from the MTL SME Fund, Local Solidarity Fund and Innovation Commercialization Fund.	Ville de Montréal undertakes to assume, at its expense, the interest during this period, i.e., \$1.3 million.

<p>Emergency Assistance to SMEs</p>	<p>Businesses in all sectors of activity, cooperatives, non-profit organizations and social economy enterprises carrying out commercial activities</p>	<p>Companies experiencing financial difficulties as a result of COVID-19 and in need of cash flows of less than \$50,000</p>	<p>To be eligible, businesses must have been operating in Québec for at least one year. The entity must be temporarily closed, likely to close or show signs of closure. The Emergency Assistance must favour maintaining, consolidating or restarting business activities. The entity must demonstrate a causal link between its financial or operational problems and the COVID-19 pandemic. The entity cannot be an applicant under the protection of the <i>Companies' Creditors Arrangement Act</i> or the <i>Bankruptcy and Insolvency Act</i>.</p>	<p>More details to follow.</p> <p>The announcement suggests one of the two following conditions have to be met in addition to those described in the previous column: an inability or substantial reduction in the capacity to deliver products (goods or services) or merchandise OR a problem with the supply of raw materials or products (goods or services).</p> <p>\$150M as an earmarked for the Emergency Assistance for SMEs program. The program will be administered by Regional county municipalities and equivalent territories. An amount of \$40M will be allocated to Montreal.</p>
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Tax Measures

CORPORATIONS	REGULAR DEADLINE	NEW DEADLINE	NOTES
<p>Municipal taxes</p>	<p>June 1, 2020</p>	<p>July 2, 2020</p>	<p>The deadlines for other invoices, such as duties on transfers of immovables, remain unchanged.</p>

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QUÉBEC CITY- For individuals

Tax measures

INDIVIDUALS	REGULAR DEADLINE	NEW DEADLINE	NOTES
Municipal taxes	May 4, 2020	August 4, 2020	
Municipal taxes	July 3, 2020	September 3, 2020	
Municipal taxes	September 3, 2020	November 3, 2020	

QUÉBEC CITY- For businesses

Financial assistance

MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
Accommodating and easing certain contractual obligations during the COVID-19 situation	Service providers for the City of Québec	<p>Six (6) month extension of contractual agreements expiring by October 1, 2020 for certain suppliers</p> <p>Issuing of public calls for tender for goods, services and construction work postponed until after April 13, 2020</p> <p>Additional time for performance granted <u>without penalty</u> if the delay is related to the COVID-19 pandemic</p> <p>Invoicing price adjustment based on changes to material costs and exchange rates</p> <p>Reducing the payment term for invoices from 30 to 15 days</p> <p>Dépôt de soumissions en ligne pour répondre aux demandes de prix pour les achats entre 25 000\$ et 100 000\$</p>	<p>Each of the City's service providers must contact their buyer or advisor in the City's procurement department to know whether these measures apply to them</p> <p>The contact information is in the call for tender documents or purchase order</p>	

<p>Moratorium of three (3) months on repayment of loan principal and interest</p>	<p>Businesses Retailers Self-employed workers and employees</p>	<p>Moratorium of three (3) months on repayment of loan principal and interest</p>	<p>Eligibility requirements for this measure are not yet available</p>	<p>Awaiting further information regarding this measure and its scope</p>
<p>Emergency Assistance to SMEs</p>	<p>Businesses in all sectors of activity, cooperatives, non-profit organizations and social economy enterprises carrying out commercial activities</p>	<p>Companies experiencing financial difficulties as a result of COVID-19 and in need of cash flows of less than \$50,000</p>	<p>To be eligible, businesses must have been operating in Québec for at least one year. The entity must be temporarily closed, likely to close or show signs of closure. The Emergency Assistance must favour maintaining, consolidating or restarting business activities. The entity must demonstrate a causal link between its financial or operational problems and the COVID-19 pandemic. The entity cannot be an applicant under the protection of the <i>Companies' Creditors Arrangement Act</i> or the <i>Bankruptcy and Insolvency Act</i>.</p>	<p>More details to follow.</p> <p>The announcement suggests one of the two following conditions have to be met in addition to those described in the previous column: an inability or substantial reduction in the capacity to deliver products (goods or services) or merchandise OR a problem with the supply of raw materials or products (goods or services).</p> <p>\$150M as an earmarked for the Emergency Assistance for SMEs program. The program will be administered by Regional county municipalities and equivalent territories. An amount of \$10M will be allocated to Québec City.</p>

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Tax measures

CORPORATIONS	REGULAR DEADLINE	NEW DEADLINE	NOTES
Municipal taxes	May 4, 2020	August 4, 2020	
Municipal taxes	July 3, 2020	September 3, 2020	
Municipal taxes	September 3, 2020	November 3, 2020	

ONTARIO - For individuals

Financial Assistance

MEASURES	WHO?	WHAT?	CONDITIONS	NOTES
Increased Payment for Guaranteed Annual Income System (GAINS)	Low income seniors who are entitled to receive funds through GAINS	Double the GAINS maximum payment for six months starting in April 2020. Maximum payment increased to \$166 per month for individuals and \$332 per month for couples.		
Support for Families Initiative	Parents with children up to 12 years of age or with children 0 to 21 years of age with special needs.	One-time payment of \$200 per child up to 12 years of age, and \$250 per child up to 21 years of age with special needs.		
Suspension of Ontario Student Assistance Program (OSAP) Loan Repayments	Students with OSAP loans	OSAP loan repayments suspended between March 30, 2020 and September 30, 2020. No interest accrual during this six month period. Any repayments made during this period will go directly towards their loan principal.		
Electricity Subsidies	Low income families	Support for families for their energy bills by expanding		

FASKEN

MEASURES	WHO?	WHAT?	CONDITIONS	NOTES
		<p>eligibility for the Low-income Energy Assistance Program (LEAP)</p> <p>Ensure their electricity and natural gas services are not disconnected for nonpayment during the COVID-19 outbreak.</p>		
	All residential consumers of electricity	Electricity prices for residential time-of-use customers fixed at the lowest off-peak price of 10.1 cents per kwh , 24 hours a day for 45 days.		

Tax Measures

INDIVIDUALS	REGULAR DEADLINE	RELIEF MEASURE	NOTES
Postponement of Property Tax Reassessment	Spring 2020	Postpone the planned property tax reassessment for 2021.	This process will be postponed until 2021 so that property taxes in 2021 will be the same as the valuations in place for 2020.
Northern Ontario Property Tax Deferral		Extra 90 days to pay Provincial Land Tax instalments without incurring interest or penalties	

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INDIVIDUALS	REGULAR DEADLINE	RELIEF MEASURE	NOTES
		for people living in parts of Northern Ontario located outside of municipal boundaries.	

ONTARIO - For businesses

Financial Assistance

MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
Electricity Subsidies	Certain farm and small businesses	Electricity prices for residential, farm and small business time-of-use customers fixed at the lowest off-peak price of 10.1 cents per kWh, 24 hours a day for 45 days.		

Tax Measures

CORPORATIONS	REGULAR DEADLINE	NEW DEADLINE	NOTES
Increased Exemption for Employer Health Tax		Increase of annual exemption from \$490,000 to \$1,000,000 for eligible employers with annual payrolls of up to \$5,000,000 for 2020 calendar year.	
Regional Opportunities Investment Tax Credit		10% refundable corporate income tax credit available to Canadian-Controlled Private Corporations (CCPCs) who make qualifying capital expenditures in Ontario, but outside Ottawa, the Greater Toronto Area and many of the regions near the Greater Toronto Area.	Qualifying expenditures are between \$50,000 and \$500,000 on property classified, for the purposes of the capital cost allowance rules in the <i>Income Tax Act</i> , under Class 1 or Class 6 (including certain expenditures with respect to eligible commercial and industrial buildings).

CORPORATIONS	REGULAR DEADLINE	NEW DEADLINE	NOTES
			<p>Only available to the extent that the qualifying investment becomes “available for use” on or after March 25, 2020, as that term is used with respect to the capital cost allowance rules.</p>
<p>Deferral of Tax filings and Remittances</p>		<p>August 31, 2020</p>	<p>Beginning April 1 and up until August 31, 2020, businesses will not incur any penalty or interest if they miss filing or payment obligations for:</p> <ul style="list-style-type: none"> • Employer Health Tax • Tobacco Tax • Fuel Tax • Gas Tax • Beer, Wine and Spirits Taxes • Mining Tax • Insurance Premium Tax, • International Fuel Tax Agreement; • Retail Sales Tax on Insurance Contracts and Benefit Plans • Race Tracks Tax. <p>Ontario personal and corporate income taxes are administered by the CRA. Accordingly, filing and remittance relief is provided under the announced federal measures.</p>

CORPORATIONS	REGULAR DEADLINE	NEW DEADLINE	NOTES
<p>Deferral of WSIB Premiums Remittance</p>		<p>August 31, 2020</p>	<p>Defer remitting premiums for the period starting March 25, 2020 and ending August 31, 2020, with no penalty or interest.</p> <p>Interest on outstanding premium payments will cease to accrue.</p> <p>All employers covered by the WSIB workplace insurance are automatically eligible for this relief.</p>
<p>Postponement of Property Tax Reassessment</p>	<p>Spring 2020</p>	<p>Postpone the planned property tax reassessment for 2021.</p>	<p>This process will be postponed until 2021 so that property taxes in 2021 will be the same as the valuations in place for 2020.</p>
<p>Northern Ontario Property Tax Deferral</p>		<p>Extra 90 days to pay Provincial Land Tax instalments without incurring interest or penalties for businesses in parts of Northern Ontario located outside of municipal boundaries.</p>	

CITY OF TORONTO - For individuals

Financial Assistance

MEASURES	REGULAR DEADLINE	RELIEF MEASURE	NOTES
Deferral of Municipal Property Tax and Utility Bills Payments		A grace period for payments and payment penalties for 60 days, starting March 16, 2020.	Late payment penalties would be waived for 60 days, starting March 16, 2020.

Tax Measures

MEASURES	REGULAR DEADLINE	RELIEF MEASURE	NOTES
Toronto hydro		As of March 24, 2020, households, farms and small businesses that pay time-of-use electricity rates will be charged the off-peak rate of 10.1¢ per kWh, 24 hours a day, seven days a week.	Extend its current suspension of residential electricity disconnections until July 31, 2020 for no payment of bills.

CITY OF TORONTO - For businesses

Financial Assistance

MEASURES	REGULAR DEADLINE	RELIEF MEASURE	NOTES
Deferral of Municipal Property Tax and Utility Bills Payments		A grace period for payments and payment penalties for 60 days, starting March 16, 2020.	Late payment penalties would be waived for 60 days, starting March 16, 2020.

Tax Measures

CORPORATIONS	REGULAR DEADLINE	RELIEF MEASURE	NOTES
Toronto hydro		As of March 24, 2020, households, farms and small businesses that pay time-of-use electricity rates will be charged the off-peak rate of 10.1¢ per kWh, 24 hours a day, seven days a week.	Extend its current suspension of residential electricity disconnections until July 31, 2020 for no payment of bills.

BRITISH COLUMBIA - For individuals

Financial Assistance

MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
B.C. Emergency Benefit for Workers	B.C. residents who have lost income because of COVID-19	A one-time \$1,000 payment	Individuals must be receiving federal Employment Insurance, or the new federal Canada Emergency Response Benefit.	
Enhanced Climate Action Tax Credit	B.C. residents who : <ul style="list-style-type: none"> • are 19 years of age or older, or • have a spouse or common-law partner, or • are a parent who resides with your child. 	Payments of \$218 (increased from \$43.50) for adults and \$64.00 (increased from \$12.75) for children	Individuals must qualify for the existing Climate Action Tax Credit	
B.C. Student Loans	B.C. residents with outstanding student loan balances	Six month freeze	None announced	

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B.C. Hydro Grants	B.C. Hydro Residential Customers	Grants of up to \$600 to apply to B.C. Hydro bills	<p>Must be applied against bills for residential hydro use.</p> <p>Your account must have overdue payments and be facing disconnection.</p> <p>You must have experienced a life event, within the last 12 months, that caused a temporary financial crisis.</p>	
B.C. Hydro Credits	B.C. Hydro Customers	Up to 3 months credit based on average usage.	If you or your spouse/partner have lost employment or have become unable to work due to COVID-19.	
Income & Disability Assistance	<p>Individuals on income or disability assistance;</p> <p>Low-income seniors.</p>	\$300 supplement in each of in April, May, and June.	<p>Individuals must not receiving federal Employment Insurance or the Canada Emergency Response Benefit, and must be on:</p> <ul style="list-style-type: none"> - Income Assistance; - Disability Assistance; - Comforts Allowance; - BC Senior's Supplement. 	Qualifying individuals will automatically receive the supplement with no action required on their part.

Expansion of BC Transportation Supplement	BC Bus Pass Program users receiving disability assistance.	\$52 Transportation Supplement for each month while the BC transit fare suspensions remain in place.	Individuals must be on Disability Assistance and qualify for the BC Bus Pass (and must not otherwise be receiving the Transportation Supplement).	Qualifying individuals will automatically receive the supplement with no action required on their part.
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Tax Measures

INDIVIDUALS	REGULAR DEADLINE	RELIEF MEASURE	NOTES
Production of Income Tax Return for General Individuals	April 30, 2020	June 1, 2020	B.C. Income Tax is administered by the Canada Revenue Agency and generally follows the deadlines set out the in Income Tax Act (Canada). Therefore, the announcement by the Federal Government to extend the deadline for filing federal income tax returns will also apply to the B.C. income tax returns.
Payment of Income Tax for General Individuals	April 30, 2020	September 1, 2020	B.C. Income Tax is administered by the Canada Revenue Agency and generally follows the deadlines set out the in Income Tax Act (Canada). Therefore, the announcement by the Federal Government to extend the deadline for paying federal income tax (including installments) will also apply to B.C. income tax.

TRUSTS (other than specified investment flow-through (SIFT) trust)	REGULAR DEADLINE	RELIEF MEASURE	NOTES
Production of Tax Returns for Trusts	March 30, 2020 (if December 31 year-end).	May 1, 2020 (if December 31 year-end).	B.C. Income Tax is administered by the Canada Revenue Agency and generally follows the deadlines set out the in Income Tax Act (Canada). Therefore, the announcement by the Federal Government to extend the deadline for filing federal income tax trust returns will also apply to the B.C. income tax trust returns.
Tax Payment	90 days after tax year-end.	September 1, 2020 (if December 31 year-end).	B.C. Income Tax is administered by the Canada Revenue Agency and generally follows the deadlines set out the in Income Tax Act (Canada). Therefore, the announcement by the Federal Government to extend the deadline for paying federal income tax will also apply to the B.C. income tax .
Instalments	June 15, 2020	September 1, 2020	B.C. Income Tax is administered by the Canada Revenue Agency and generally follows the deadlines set out the in Income Tax Act (Canada). Therefore, the announcement by the Federal Government to extend the deadline for filing federal income tax installments will also apply to the B.C. income tax installments.

BRITISH COLUMBIA - For businesses

Financial Assistance

MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
Post-COVID 19 Economic Stimulus	No details announced	\$2.2 billion	No conditions announced	The B.C. Provincial Government has committed to spending at least \$2.2 billion to provide relief to businesses and help them recover after the outbreak.
B.C. Hydro Credits	Small Businesses	Up to 3 months of B.C. Hydro charges (based on average usage)	No conditions announced	Applications upon on April 13 and can be submitted until June 30

Tax Measures

CORPORATIONS	REGULAR DEADLINE	NEW DEADLINE	NOTES
Production of Tax Return	Within six months of the end of its fiscal year.	N.A.	B.C. Income Tax is administered by the Canada Revenue Agency and generally follows the deadlines set out the in Income Tax Act (Canada). Therefore, the announcement by the Federal Government to allow for electronic authorizations will extend to B.C. Income Tax matters.
Income Tax Payment	Within six months of the end of its fiscal year.	September 1, 2020	B.C. Corporate Income Tax is administered by the Canada Revenue

CORPORATIONS	REGULAR DEADLINE	NEW DEADLINE	NOTES
			Agency and generally follows the deadlines set out the in Income Tax Act (Canada). Therefore, the announcement by the Federal Government to extend the deadline for paying federal corporate income tax will also apply to B.C. corporate income tax .
Instalments	Monthly or quarterly.	September 1, 2020	B.C. Income Tax is administered by the Canada Revenue Agency and generally follows the deadlines set out the in Income Tax Act (Canada). Therefore, the announcement by the Federal Government to extend the deadline for paying federal corporate income tax installments will also apply to the B.C. corporate income tax .
Filing of Returns and Payment of: <ul style="list-style-type: none"> • Provincial sales tax (including municipal and regional district tax*) • Carbon tax • Motor fuel tax • Tobacco tax 	Various	The filing deadline for both the filing of returns and the payment of tax has been extended to September 30, 2020.	
Filing of Return and Payment of Employer Health Tax	March 31, 2020	Deadline for both filing returns and paying tax has been extended to	

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CORPORATIONS	REGULAR DEADLINE	NEW DEADLINE	NOTES
		September 30, 2020.	
Carbon Tax	Increases to Carbon Tax were Scheduled for April 1, 2020.	All Carbon Taxes rate have been frozen until further notice.	

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CITY OF VANCOUVER

Financial Assistance

None announced.

Tax Measures

MEASURES	REGULAR DEADLINE	RELIEF MEASURE	NOTES
Deferral of Property Taxes	July 2, 2020	September 1, 2020	

ALBERTA- For individuals

Financial assistance

MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
Utility payment deferral	Residential, farm, and small commercial consumers	Deferral of electricity and natural gas bill payments for 90 days (ending June 19, 2020, at which time a repayment plan as determined between the consumer and the utility provider will begin)	<p>Those who are experiencing financial hardship and cannot make regular payments as a result of the COVID-19 pandemic are eligible.</p> <p>For electricity consumers, those who consume less than 250,000 kilowatt hours of electricity per year are eligible.</p> <p>For natural gas consumers, those who consume less than 2,500 gigajoules per year are eligible.</p>	
Alberta student loan repayment deferral	Individuals with Alberta student loans	Six-month interest-free moratorium on the repayment of Alberta Student Loans	<p>Applies automatically.</p> <p>Individual must be in the process of repaying loans.</p>	
Driver's license, vehicle	Alberta residents	Driver's licenses, vehicle		

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MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
<p>registration and ID card expiry date extension</p>		<p>registrations and ID cards expiring between March 16 and May 15 have been extended until May 15, 2020</p>		
<p>Deferral of ATB loans, lines of credit, and mortgages</p>	<p>Individuals with credit products from ATB</p>	<p>Individuals may defer payments on ATB loans, lines of credit, mortgages and Mastercard for up to 6 months and may also cash in ATB GICs early without penalty</p>	<p>The full balance of a non-redeemable ATB GIC can be obtained without penalty, however the redemption interest rate will be 0%</p>	<p>Alberta credit unions are also expected to provide a variety of programs and solutions designed to ease difficulties with short-term cash flow</p>

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MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
<p>Job-protected leave</p>	<p>Alberta employees who are required to self-isolate or who are caring for a dependent who is required to self-isolate</p>	<p>Employees may take 14 days of job-protected leave (pursuant to changes to the Employment Standards Code)</p>	<p>Neither a medical note nor a minimum work period is required to be eligible</p> <p>The leave does not apply to self-employed individuals or contractors</p>	<p>The leave may be extended beyond 14 days if the advice of the chief medical officer changes</p>

MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
Job-protected leave for employees caring for children or family members	Employees caring for children affected by school and daycare closures or ill/self-isolated family members due to COVID-19	The typical 90-day employment requirement for job-protected leave is waived	The leave length is flexible and linked to guidance from the Chief Medical Officer A medical note is not required	Regular personal and family responsibility leave rules continue to apply for all other circumstances

OTHER MEASURES:

- Additional funds to homeless shelters;
- Additional funds to women’s emergency shelters and community-based organizations;
- Creation of the Alberta Economic Recovery Council to advise on economic crisis resulting from COVID-19 and collapse of energy prices.

Tax measures

INDIVIDUALS	REGULAR DEADLINE	RELIEF MEASURE	NOTES
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INDIVIDUALS	REGULAR DEADLINE	RELIEF MEASURE	NOTES
Education Property Tax Freeze for Individuals	N/A	The previous 3.4% increase in Education Property Taxes announced for the 2020 budget has been cancelled	

Note: The federal extensions to tax filing deadlines and tax payment due dates for individuals apply to Alberta personal taxes.

ALBERTA - For businesses

Financial Assistance

MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
Workers Compensation Board premium deferral	Alberta private sector employers (small and medium businesses are entitled to additional relief)	WCB premiums will be deferred until early 2021 for all private sector employers (approximately 1 year). For small and medium businesses, 50% of the 2020 premiums will be waived.	Small and medium businesses are considered those that make \$10 million or less in insurable earnings for 2020.	The deferral applies automatically and employers who have already paid their 2020 WCB premium will be refunded automatically. No interest charges will be applied for unpaid 2020 premiums.
Deferral of ATB loans, lines of credit, and mortgages	Corporations with credit products from ATB	Small business may defer payments on ATB loans, lines of credit, and Mastercard. Other businesses may be eligible for other relief.		
Tourism levy deferral	Hotels and other lodging providers	Tourism levies due after March 27, 2020 do not need to be paid to the government until August 31, 2020		Hotels and other lodging providers must still file returns and collect the tourism levy from guests during this period.
Funding of Alberta Energy Regulator levy	Oil and gas industry	The Alberta government will waive 6 months of Alberta Energy Regulator levies and will fund such levies itself (amounting to approximately \$113 million)		

MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
Extensions for oil and gas tenures	Oil and gas industry	Mineral agreements expiring in 2020 are being extended by 1 year		
Orphan Well Association loan	Orphan Well Association	An additional \$100 million loan is being extended by the Alberta government		This measure is intended to create additional jobs and to bolster immediate reclamation efforts.
Annual General Meetings and Annual Returns	Alberta corporations, partnerships, cooperatives and non-profit organizations	Deadlines are suspended for annual general meetings and filing of annual returns		These entities will not be dissolved due to failing to file annual returns.
Temporary Employment Law Amendments	Alberta employers.	<p>The maximum time for a temporary layoff has increased from 60 days to 120 days (retroactive to layoffs that occurred on or after March 17, 2020);</p> <p>Employers are no longer required to provide group termination notice to employees and unions when 50 or more employees are being terminated;</p> <p>Employers are no longer required to give 2 weeks' notice for changes to work schedules under averaging agreements;</p>		Individual termination entitlement remain in effect, and group termination notices must still be given to the Minister of Labour and Immigration.

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MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
		<p>Employers are no longer required to give 24 hour written notice for shift changes.</p> <p>More job-protected leave availability for employees caring for children affected by school and daycare closures, as well as ill or self-isolated family members.</p>		

Tax Measures

CORPORATIONS	REGULAR DEADLINE	RELIEF MEASURE	NOTES
Tax Payment Deferral to August 31, 2020	As payments become due	August 31, 2020	<p>No interest or penalties related to deferral.</p> <p>Applies to any amount (including tax balances and instalments) that becomes due between March 18, 2020 and August 31, 2020.</p> <p>Refunds will not be provided for payments made prior to March 18, 2020.</p>

CORPORATIONS	REGULAR DEADLINE	RELIEF MEASURE	NOTES
			Corporations are expected to continue to file their tax returns as required by legislation.
Education Property Tax Collection Deferral for Businesses	June 30, 2020	Collection of non-residential education property tax for businesses will be deferred for 6 months.	Collection of non-residential education property tax for businesses will be deferred for 6 months. The government anticipates that the deferred amounts will be collected in future years, with more details to come.
Deferral of Tax Filings		June 1, 2020	The filing due date for Alberta Corporate Tax Returns has been extended to June 1, 2020 for returns due after March 18, 2020 and before June 1, 2020

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CITY OF CALGARY- For individuals

Financial Assistance

MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
Utility payment relief	Water, waste and recycling customers	Up to 3 months of deferred payments		

CITY OF CALGARY - For businesses

Financial Assistance

MEASURES	WHO?	AMOUNT	CONDITIONS	NOTES
Utility payment relief	Water, waste and recycling customers	Up to 3 months of deferred payments		

Tax Measures

CORPORATIONS	REGULAR DEADLINE	RELIEF MEASURE	NOTES
Business Improvement Area (BIA) late fee penalty cancellation	March 31, 2020	June 30, 2020	Any business that has not already paid their BIA tax has until June 30, 2020 to pay penalty free.
Tax Instalment Payment Plan Payments Decreased	N/A	Non-residential property owners participating in a tax instalment payment plan will have decreased April 1 instalments, the remainder of which is deferred for 6 months	

CITY OF EDMONTON- For individuals

Tax Measures

INDIVIDUALS	REGULAR DEADLINE	RELIEF MEASURE	NOTES
Property tax payment delay	June 30, 2020	No penalties or late fees will be charged to tax payments made by August 31, 2020	

CITY OF EDMONTON - For businesses

Tax Measures

CORPORATIONS	REGULAR DEADLINE	RELIEF MEASURE	NOTES
Property tax payment delay	June 30, 2020	No penalties or late fees will be charged to tax payments made by August 31, 2020	

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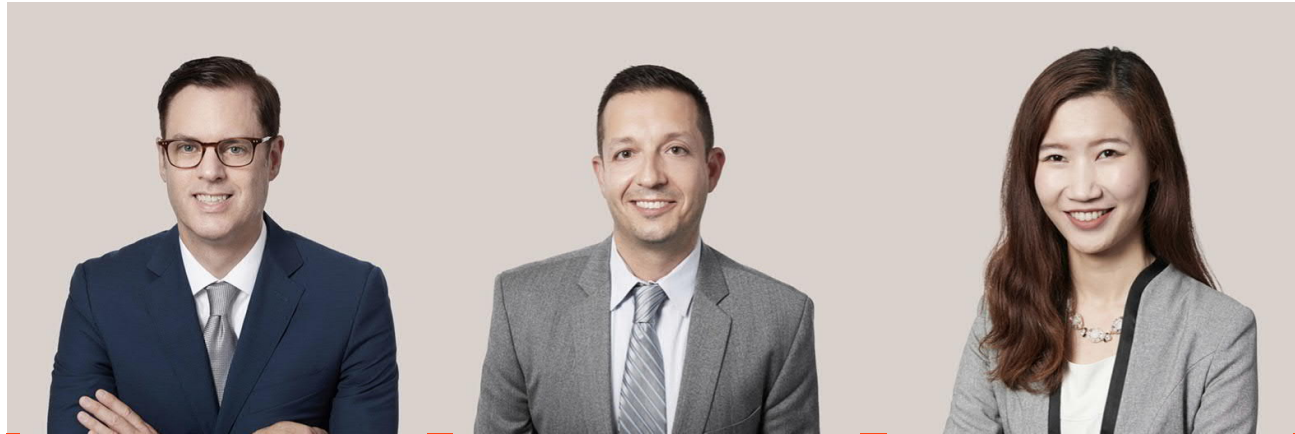
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