
March 25, 2020

Ontario: Bulletin — Interest and Penalty Relief for Businesses Tax Bulletin

INTEREST AND PENALTY RELIEF FOR BUSINESSES TAX BULLETIN

On March 25, 2020, the Ontario government announced a five-month relief period for Ontario businesses who are unable to file or remit select provincial taxes on time, due to the special circumstances caused by the coronavirus (COVID-19) in Ontario.

This relief period will help businesses around the province focus on supporting the well-being of their employees and their continued operations during this time of uncertainty.

Relief Period Overview

Tax filing and remittance deadlines will remain the same. However, beginning April 1, 2020, penalties and interest will not apply to Ontario businesses that miss any filing or remittance deadline under select provincial taxes. This will continue for a period of five months.

The following provincial taxes are included in the relief period:

- Employer Health Tax
- Tobacco Tax
- Fuel Tax
- Gas Tax
- Beer, Wine & Spirits Tax
- Mining Tax
- Insurance Premium Tax
- International Fuel Tax Agreement
- Retail Sales Tax on Insurance Contracts and Benefit Plans
- Race Tracks Tax

Relief is Automatic

If a business is unable to file their return or remittance during the relief period, they **do not need** to contact or notify the Ministry of Finance. Penalties and interest will be waived automatically for all late returns or remittances by Ontario businesses during the relief period.

Ontario businesses are also **not required** to provide the Ministry of Finance with information about the impact of COVID-19 on their staff or daily operations during the relief period.

Filing Your Late Return or Remittance

Ontario businesses are required to file any late returns or remittances by the end of the relief period.

The Ministry will continue to review what challenges businesses are experiencing in light of COVID-19 and develop rules around returning to normal accordingly. Any transition plan will be communicated to all tax clients before the relief period ends.

What's Not Included

The relief period does not include business accounts with outstanding taxes, interest or penalties owing to the government from previous filing periods. Existing debts from before the relief period will continue to accrue interest.

Audit Activity

The government is also temporarily suspending audit interactions with most Ontario business and representatives for the month of April 2020.

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