

# ONTARIO TAXES AND COVID-19

Learn about changes to Ontario tax programs, due dates and services affected by COVID-19.

## Overview

As part of [Ontario's Action Plan: Responding to COVID-19](#), the government introduced a series of relief measures to support Ontario businesses impacted by the novel coronavirus (COVID-19), including:

- a five-month interest and penalty-free period for Ontario businesses to file their returns and remit select provincial taxes
- an [increase to the Employer Health Tax \(EHT\) exemption](#) from \$490,000 to \$1 million for the 2020 tax year

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## Extending the interest and penalty relief period

Any outstanding returns and taxes that were due between April 1, 2020 and August 31, 2020 (during the relief period) are now due by October 1, 2020. Beginning October 2, 2020, regular filing and payment activities will resume, and regular penalties and interest apply.

We extended the end of the relief period by one month from August 31, 2020 to October 1, 2020.

## Relief period overview

Tax filing and remittance deadlines remain the same. However, beginning April 1, 2020 to October 1, 2020, penalties and interest do not apply to Ontario businesses that miss any filing or remittance deadline under select provincial taxes.

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

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## Filing your late return or remittance

Ontario businesses must file any outstanding returns or payments from the relief period by October 1, 2020. Beginning October 2, 2020, interest will begin accruing on any outstanding balances.

We encourage businesses to pay taxes and file returns using [ONT-TAXS online](#), Ontario's secure and free online tax service.

You can also use the tax filing documents sent to you during the relief period to remit taxes or file returns. If you need new tax filing documents, please contact the ministry at 1-866-ONT-TAXS.

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## Payment options

A flexible payment plan may be available if you:

- experience financial hardship
- are unable to pay the full amount of taxes you owe

To discuss payment options or relief beyond October 1, 2020, contact the Ministry of Finance at 1-866-ONT-TAXS and select "relief."

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## Resuming audit activities

We are gradually resuming regular audit interactions with Ontario businesses and representatives. We are prioritizing audits that:

- benefit taxpayers
- involve significant compliance issue
- are near completion

We are implementing new practices to reflect the ongoing health and economic impact of COVID-19 on Ontario businesses. We will continue to:

- offer taxpayers options to send information electronically
- ensure on-site ministry visits follow all public health requirements

### On-site ministry visits

We commit to maintain the health and safety of ministry staff, taxpayers and the public during all on-site visits for inspections or field audits.

Ministry staff will follow all public health directives and guidelines during each on-site visit, including:

- maintaining physical distancing
  - practicing hand hygiene
  - wearing personal protective equipment
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## Limitation and procedural time periods

The time limits are currently suspended until September 11, 2020 to either:

- file [a notice of objection or appeal](#)
- apply for a tax refund or rebate under all provincially-administered tax statutes

The suspension is retroactive to March 16, 2020. On September 12, 2020, the suspension will end and any time remaining will resume.

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## In-person services

The Ministry of Finance's Tax Information Centre located at 33 King Street West, Oshawa, is temporarily closed for in-person service until further notice.

Services for tax programs continue to be available online using [ONT-TAXS online](#), Ontario's secure and free online tax service.

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## Contact Us

**By phone:** 1 866 ONT-TAXS (1 866 668-8297)

**By fax:** 1 866 888-3850

**TTY:** 1 800 263-7776

**In writing:**

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