

Newsletter



Robinson Sheppard Shapiro
Avocats • Lawyers

April 30, 2020

Postponement of Business Declarations Until September 2020

Federal corporations, non-profit organizations and cooperatives generally must file their annual returns and pay the annual fees within 60 days of the anniversary date of their creation. However, Corporations Canada has recently announced that all such entities whose anniversary date falls between **February 1 and June 1, 2020** now have until **September 30, 2020** to do so. Corporations created under a special act of Parliament and which would otherwise have to file between **April 1 and June 1, 2020** now also have until **September 30, 2020** to do so.

All corporations, partnerships and entrepreneurs carrying on business under a business name in the Province of Quebec must be registered with the Quebec Registrar of Enterprises (REQ), and must file an annual declaration and pay annual fees within prescribed de-

lays (six months from their fiscal year-end for corporations and between January 1 and June 15 each year for partnerships and entrepreneurs). The REQ has also recently announced that all enterprises whose filing date falls between **March 13 and August 31, 2020** inclusively now have until **September 1, 2020** to do so. Any penalties already paid by any enterprise whose filing date fell within that period but had filed late will be refunded automatically. Note however that this does not apply to any updating declarations or annual declarations due prior to March 13, 2020 including those for past years.

Those Quebec enterprises which file their annual declaration and income tax return together (corporations and entrepreneurs) can file their annual declaration at any time, and defer payment of the annual fees until the filing



Sharon G. Druker
514 393-4014
sgdruker@rsslex.com

Sharon G. Druker focuses her practice on commercial and corporate law. She is also Head of the firm's Corporate Services Department.

Our newsletters aim to bring to your attention the contemporary legal issues which we believe are and should be of interest to the public at large and under no circumstances are they to be considered as legal opinions. The newsletters are merely intended to alert readers to interesting topics and/or new developments in law. © RSS 2020. No part of this newsletter may be reproduced, stored in a retrieval system, or transmitted, in any form or by any means, electronic, mechanical, photocopying, recording or otherwise, unless the source is mentioned in writing on the face of the reproduction.



Robinson Sheppard Shapiro

of their income tax return (also extended until September 1, 2020). Those Quebec enterprises which do not file a separate tax return, such as partner-

ships, must both file their annual declaration and pay their annual fees by or before that date.

Sources:

corporationscanada.ic.gc.ca/eic/site/cd-dgc.nsf/eng/cs08613.html

www.registreentreprises.gouv.qc.ca/documents/FAQ_mesure_allegement-COVID19-V.pdf

www.registreentreprises.gouv.qc.ca/en/actualites/2020/2020-04-16.aspx

