

Tax and Revenue Administration (TRA)

Alberta Corporate Tax Act

Special Notice Vol. 5 No. 56

Deferral of Corporate Income Tax Payments

Last updated: March 19, 2020

NOTE: This special notice is intended to explain legislation and provide specific information. Every effort has been made to ensure the contents are accurate. However, if a discrepancy should occur in interpretation between this special notice and governing legislation, the legislation takes precedence.

The Government of Alberta announced new business tax relief measures today (March 18, 2020) in response to the current oil price shock and the economic impacts of the COVID-19 pandemic. These measures recognize the cash flow challenges Alberta businesses are facing in these exceptional economic circumstances and will supplement similar relief announced by the Government of Canada.

Alberta businesses with corporate income tax balances that become owing on or after today or installment payments coming due between March 18, 2020 and August 31, 2020, can defer making these payments until August 31, 2020. Alberta will waive penalties and interest that would otherwise be payable in respect of these payments. However, businesses are expected to continue to file their tax returns as required by legislation.

Alberta will also modify the provincial corporate income tax audit and collection practices during Alberta's Public Health Emergency (COVID-19).

This deferral measure is not available in respect of tax balances or installment payments coming due during this period for which payments were made to government prior to March 18, 2020.

Additional Information

For additional information on COVID-19, refer to the [COVID-19 coronavirus info for Albertans](#) page of our website.

For complete information on Alberta's corporate income tax program, refer to the [Corporate Income Tax](#) page of our website.

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Contact Information and Useful Links

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