Canada Revenue Agency | Agence du revenu du Canada

Canada

**T1 Filing Compliance (2017 Tax Year)**
**Table 2A: Late-Filing Penalty Assessed by Province or Territory**

| Province or Territory | All Returns (#) | Late Returns with Nil Balance (#) | Late Returns with Refunds (#) | Late Returns with Balance Owing (#) | All Late Returns (#) | Late Returns with Penalty (#) | Total Penalty ($) | Average Penalty ($) |
|---|---|---|---|---|---|---|---|---|
| **Newfoundland and Labrador** | **423,990** | 6,020 | 15,800 | 8,060 | **29,890** | **5,630** | **1,268,000** | 230 |
| **Prince Edward Island** | **116,790** | 1,340 | 4,950 | 2,680 | **8,980** | **1,970** | **396,000** | 200 |
| **Nova Scotia** | **742,250** | 13,610 | 34,170 | 17,460 | **65,240** | **12,140** | **2,733,000** | 230 |
| **New Brunswick** | **608,350** | 8,590 | 21,900 | 9,800 | **40,290** | **6,770** | **1,410,000** | 210 |
| **Quebec** | **6,563,090** | 101,510 | 198,720 | 76,390 | **376,620** | **50,620** | **5,200,000** | 100 |
| **Ontario** | **10,538,260** | 280,170 | 625,590 | 251,810 | **1,157,570** | **183,170** | **43,357,000** | 240 |
| **Manitoba** | **972,900** | 8,400 | 51,950 | 15,450 | **75,810** | **10,860** | **2,806,000** | 260 |
| **Saskatchewan** | **837,980** | 18,580 | 29,170 | 13,290 | **61,040** | **8,650** | **2,580,000** | 300 |
| **Alberta** | **3,059,060** | 64,990 | 157,180 | 64,820 | **286,990** | **43,570** | **12,518,000** | 290 |
| **British Columbia** | **3,754,480** | 43,090 | 241,650 | 81,690 | **366,420** | **58,760** | **15,943,000** | 270 |
| **Northwest Territories** | **31,390** | 70 | 2,910 | 480 | **3,460** | **270** | **103,000** | 370 |
| **Yukon** | **28,430** | 530 | 2,330 | 590 | **3,450** | **400** | **109,000** | 270 |
| **Nunavut** | **22,090** | 610 | 2,140 | 340 | **3,080** | **160** | **45,000** | 290 |
| **Non-resident** | **148,850** | 28,020 | 25,000 | 8,290 | **61,310** | **2,940** | **1,096,000** | 370 |
| **Canada** | **27,847,910** | **575,530** | **1,413,430** | **551,170** | **2,540,130** | **385,910** | **89,564,000** | **230** |

***Note:*** Late-filing penalties for Quebec do not include the provincial portion.