



# 2025 Tax Deadlines for Canadian Businesses and Self-Employed Individuals



## Stay Ahead of Your Tax Obligations

This factsheet highlights the 2025 tax deadlines for Canadian businesses and self-employed individuals. It's designed to help you stay organized and manage your tax obligations with ease.

**Note:** When a due date falls on a Saturday, Sunday, or public holiday recognized by the CRA, your information and tax return are considered on time if the CRA receives it, or if it is postmarked, on or, before the next business day.



## Businesses with Payroll Accounts

- **Filing deadline:** File your T4, T4A, T4A-NR and T4A-RCA information returns by the last day of February after the preceding calendar year
- Check your remitter type to know your remitting frequency and due dates
- Due dates are based on your average monthly withholding amount (AMWA) from two calendar years ago
- Visit [canada.ca/payroll-file](https://canada.ca/payroll-file) and [canada.ca/payroll-remit](https://canada.ca/payroll-remit) for more details



## Self-Employed Individuals

- **Deadline for Filing Income Tax and Benefit Returns:** June 15, 2025
  - However, if you or your spouse or common-law partner carried on business in 2024 relating primarily to a tax shelter investment, the filing deadline is April 30, 2025
- **Payment Deadline:** April 30, 2025, for balances owing
- **Instalment Payments:** due on March 15, June 15, September 15, December 15 in 2025





## Corporations

- **Filing Deadline:** File your T2 return within six months of your tax year-end
- Eligible Canadian controlled private corporations (CCPCs) with less than 500 employees in Canada at any time during the 2024 calendar year, who employed at least one person in a designated province must file its corporate income tax return for the 2024 tax year by July 15, 2025 to be eligible for the Canada Carbon Rebate for Small Businesses
- **Instalment Payments:** For corporations that pay tax by instalments, payments are required either monthly or quarterly, depending on your business's tax year. The specific due date is the last day of the month or the last day of the quarter, depending on your instalment schedule
- **Balance-Due Date:** The balance-due date is the date by which you have to pay the remainder of the tax you owe for the tax year
  - Payments are generally due two months after the tax year-end
  - For CCPCs claiming the small business deduction, payments are due three months after the tax year-end, provided the conditions found on the [Balance due day page](#) are met



## GST/HST Registrants

- **Monthly Filers:** File and pay one month after the end of the reporting period
- **Quarterly Filers:** File and pay one month after the end of the reporting period
- **Annual Filers:** File and pay three months after the fiscal year-end. However, for self-employed individuals with a December 31 fiscal year-end, your payment deadline is April 30, 2025 and filing your deadline is June 15, 2025
- **Instalment Payments:** Instalment payments are due within one month after the end of each of your fiscal quarters. To view your instalment due dates online, use the instalment payment calculator service at [My Business Account](#) or at [Represent a client](#)



## Underused Housing Tax (UHT)

- Canada has a new 1% UHT that applies to affected owners of vacant or underused residential properties in Canada
- **Deadline:** File your UHT return(s) by April 30, 2025, for each property owned on December 31, 2024



## More information

Knowing your tax deadlines helps keep your business running smoothly and stress-free. For a more in-depth look at deadlines, check out our [important deadlines for businesses](#) tax tip