

T1 Filing Compliance (2019 Tax Year)

Table 2A : Late-Filing penalty assessed by province or territory

Province/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	421,140	10,450	25,950	16,590	53,000	1,980	\$371,000	\$190
Prince Edward Island	119,270	2,940	9,550	6,750	19,240	760	\$175,000	\$230
Nova Scotia	750,670	20,840	53,160	31,810	105,820	4,080	\$895,000	\$220
New Brunswick	614,640	12,490	34,140	19,000	65,630	2,420	\$491,000	\$200
Quebec	6,660,770	178,420	393,640	188,800	760,860	19,150	\$2,030,000	\$110
Ontario	10,862,120	159,210	1,185,420	420,260	1,764,890	54,620	\$14,118,000	\$260
Manitoba	993,280	6,180	75,810	26,920	108,910	3,550	\$959,000	\$270
Saskatchewan	850,660	7,090	55,550	21,090	83,720	2,560	\$766,000	\$300
Alberta	3,153,120	34,940	263,850	94,850	393,640	12,450	\$3,667,000	\$290
British Columbia	3,875,480	79,470	331,920	170,920	582,300	26,040	\$6,161,000	\$240
Northwest Territories	30,780	110	3,490	720	4,310	110	\$39,000	\$380
Yukon	28,660	630	3,020	1,010	4,660	180	\$40,000	\$220
Nunavut	21,290	940	2,490	410	3,840	70	\$29,000	\$450
Non-resident	154,130	25,990	28,460	7,270	61,710	500	\$227,000	\$460
Canada	28,535,990	539,690	2,466,430	1,006,400	4,012,520	128,460	\$29,971,000	\$230

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