

Monthly Filers

When GST returns are filed monthly, the return and amounts owing are **due 1 month after the end of the reporting period**. For example, a monthly filing period for the month of June means the return is due July 31st.

Quarterly Filers

When GST returns are filed quarterly, the return and amounts owing are **due 1 month after the end of the reporting period**. For example, a July 1 - September 30 filing period means the return is due October 31st.

Annual Filers (Except Individuals with December 31 Year-Ends)

When GST returns are filed annually by a business that is not an individual, the return and amounts owing are **due 3 months after the reporting period end date**. For example, a July 1, 2022 - June 30, 2023 filing period means the return is due September 30, 2023.

Annual Filers (Individuals with December 31 Year-Ends)

Due dates in 2023:

- GST owing is **due May 1, 2023**
- Filing of the GST returns is **due June 15, 2023**