

GST/HST Filing Periods & Deadlines

GST/HST filing periods can seem like a foreign language. This handout has the essentials.

Filing Periods

Filing periods represent the time period that you must consider when preparing a GST/HST return. You'll include in your calculations sales and purchases that have invoices dated within your filing period.

Filing period options are based on your total sales:

Total GST/HST Applicable Sales	Filing Period Options Available
\$1,500,000 or less	Annual, quarterly, or monthly
\$1,500,000 - \$6,000,000	Quarterly or monthly
More than \$6,000,000	Monthly

Deadlines

Deadlines change depending on the filing period (F.P.) in effect and the type of business you have.

Filing Period (F.P)	Business Type	Payment Due Date	Return Filing Due Date
Monthly	Corporation / Sole Proprietorships	1 Month After F.P.	1 Month After F.P.
Quarterly	Corporation / Sole Proprietorships	1 Month After F.P.	1 Month After F.P.
Annual	Corporation	3 Months After F.P.	3 Months After F.P.
Annual	Sole Proprietorships	April 30 th	June 15 th

How To Change Your Filing Periods

1. Log-in or register to the CRA My Business portal: <https://www.canada.ca/en/revenue-agency/services/e-services/e-services-businesses/business-account.html>
2. Scroll down to **Accounts** then in the **GST/HST** box and click on **RT0001**
3. Click on **View expected and filed returns**. Take note of your current reporting period dates.
4. Click on **Return to homepage**
5. Scroll down to **Accounts** then in the **GST/HST** box and click on **RT0001** again
6. Click **File an election**
7. Click on **File a return**
8. Select **GST20: Election for GST/HST Reporting Period** then click **Next**
9. Choose your **New reporting period**. CRA may limit your options to those available based on your sales.
10. Set your **Effective date** (you may have to play with this a bit):
 - a. Trying to choose one day past a current reporting period noted in step 3.
 - b. For example, if your filing period is January to March, try picking April 1st.
11. Click the **Certification** box and hit **Submit**
12. Return to steps 2 & 3 and review your filing obligations until your changes take effect.

We hope this handout was helpful. Don't forget to check out all our GST/HST videos and handouts 😊.