

FEDERAL

LABOR RELATED	DESCRIPTION
<u>Canada Emergency Wage Subsidy</u>	<ul style="list-style-type: none"> → The subsidy is 75% of employees remuneration paid up to \$847 per week (or 75% of pre-crisis weekly remuneration, whichever is less) for the period between March 15 and June 6, 2020. → There is no cap on the number of employees per employer that may be eligible. → The subsidy for an eligible period would be available to eligible employers who suffer a drop in their revenue of at least 30% in March, April or May, when compared to the same month in 2019. Revenue for the purpose of the subsidy is revenue from the employer's business carried on in Canada from arm's length sources. → Must reapply monthly for the subsidy. → All employers are eligible except for public bodies. → An employer's entitlement to the subsidy will be based entirely on remuneration actually paid to employees and an employer would be expected to make best efforts to top up salaries to 100% of the maximum covered. → Definition of revenue may be different for not-for-profits and charities to ensure it meets their circumstances. → Applications will be made online through CRA's <i>My Business Account</i> portal and a web-based applicable that will be launched soon (more details regarding how to apply will follow). → Funds are expected to be available in 6 weeks to reimburse payroll actually paid out to employees. → Interactions with other measures: Amounts claimed under the 10% Temporary Wage Subsidy will reduce amounts claimable with this program; Organizations that do not qualify for the subsidy may continue to qualify for the 10% wage subsidy (see other Federal measure); An employer is not eligible to claim the subsidy for remuneration paid to an employee in a week that falls within a 4-week period for which the employee is eligible for the Canadian Emergency Response Benefit. → More info <u>HERE</u>
<u>Temporary Wage Subsidy - Small Businesses</u>	<ul style="list-style-type: none"> → 3 month measure to reduce amount of payroll deductions required to be remitted to the Canada Revenue Agency (CRA) → Are eligible employers: CCPC's eligible for the small business deduction, individuals, partnerships, nonprofits and charities with existing an business number and payroll program account with CRA on March 18, 2020

	<ul style="list-style-type: none"> → The subsidy is equal to 10% of the remuneration paid from March 18, 2020 to June 19, 2020, up to \$1,375 for each eligible employee and to a maximum of \$25,000 total per employer. → Employers do not need to apply. Employers calculate the subsidy they are eligible for and reduce their current payroll remittance of federal, provincial, or territorial income tax that they send to the CRA by the amount of the subsidy. → Reductions can begin on the first remittance period that includes remuneration paid from March 18, 2020 to June 19, 2020.
EI Work Sharing Program	→ Allows employers to schedule reduced work weeks for their employees who can then access EI for an income supplement. The maximum duration of the program was extended from 38 weeks to 76 weeks.
Canada Emergency Response Benefit (CERB)	→ Taxable benefit of \$2,000 a month for up to 4 months for workers, small business owners and entrepreneurs who are not receiving a paycheck as a result of COVID-19.
Improved Access to EI	→ Waiver of the required medical certificate for quarantined workers to access EI sickness benefits.

DEFERRAL OF TAX AND OTHER PAYMENTS	DESCRIPTION
<u>Deferral of Income Tax Payments</u>	→ All taxpayers are allowed to defer, until September 1, 2020, the payment of any income tax amounts that become owing on or after March 18, 2020 and before September 2020.
<u>GST/HST Remittance Deferral</u>	→ Deadline to remit collected GST/HST is deferred to June 30, 2020. This applies to: <ul style="list-style-type: none"> <input type="checkbox"/> Monthly filers that are required to remit for the February, March and April 2020 reporting periods <input type="checkbox"/> Quarterly filers that are required to remit for the January 1, 2020 through March 31, 2020 reporting period <input type="checkbox"/> Annual filers, whose GST/HST returns or instalments are due in March, April or May 2020, for amounts collected and owing for their previous fiscal year and instalments of GST/HST in respect of the current fiscal year.
Deferral of Customs Duty and Sales Tax for Importers	→ Customs Notice 20-11: Payment deadline for GST and customs duties on imports is deferred to June 30, 2020 for March, April and May statements of accounts.
Deferred Mortgage Payments	→ Increased flexibility to lenders to defer mortgage payments on homeowner government-insured mortgage loans for borrowers who may be experiencing financial difficulties related to the outbreak. → Insurers will permit lenders to allow payment deferral immediately. Up to six month payment deferral.

	→ Insured Mortgage Purchase Program: Government will purchase up to \$150B of insured mortgage pools through the Canadian Mortgage and Housing Corporation ("CMHC").
<u>Parks Canada Defers Commercial Lease Payments</u>	→ Parks Canada helps tourism businesses in national parks and historic sites deal with the impacts of COVID-19 by deferring commercial lease and licences of occupation payments without interest until September 1, 2020. → Parks Canada is now contacting all holders of commercial leases and licences of occupation in national parks, historic sites, and marine conservation areas to provide details on the deferral."

FINANCING	DESCRIPTION
Business Credit Availability Program (BCAP)	→ Increased credit available to small and medium Canadian businesses ("SMEs") experiencing cash flow challenges through the BDC and EDC. Eligible companies could obtain up to \$12.5 million through these two lending streams. → New BDC co-lending program for SMEs: Eligible businesses may obtain incremental credit amounts up to \$6.25 million, 80 per cent of which would be provided by BDC, with the remaining 20% by a financial institution. Eligible financial institutions will interface with loan applicants and conduct the underwriting. → New EDC loan guarantee for SMEs: The EDC will guarantee new operating credit and cash flow term loans that financial institutions extend to SMEs, up to \$6.25M. These loans will be 80 per cent guaranteed by EDC, to be repaid within one year.
Establishment of the Canada Emergency Business Account (CEBA)	→ This program will provide up to \$25 billion to eligible financial institutions so they can provide interest-free loans to small businesses. → The government will guarantee bank loans up to \$40,000 interest-free for the first year for small businesses and non-profit organizations. → To qualify, they must demonstrate that they paid between \$50,000 to \$1 million in total payroll in 2019. → 25% loan forgiveness (up to \$10,000) if loan balance is repaid on or before December 31, 2022. → Organizations should contact their financial institutions to apply for these loans. → The government is expecting to release more details in the coming days.
<u>Agricultural Industry</u>	→ Additional lending capacity: Augment credit available to farmers and the agri-food sector through Farm Credit Canada (FCC). The FCC increases its lending capacity to \$5 billion. → Covid-19 Support Program: ☐ 6 month delay for loan/advance payment deadlines of April 30, 2020 or earlier; or

	<ul style="list-style-type: none"> ❑ a deferral of principal payments up to 12 months; ❑ access to an additional credit line up to \$500,000 secured by general security agreement or universal movable hypothec (Quebec only).
Debt buying programs by the Bank of Canada	<ul style="list-style-type: none"> → The Commercial Paper Purchase Program will restore short-term funding for businesses. The Program will begin on April 2, 2020 and will operate for 12 months. → The Bank of Canada will also begin acquiring federal government securities and bonds in the secondary market at a minimum of \$5B/week.

OTHER INCENTIVES	DESCRIPTION
<u>News and Publishing Sectors</u>	<ul style="list-style-type: none"> → The support measures for journalism organizations announced in the 2019 budget are now in place. The CRA confirmed that the Independent Advisory Board on Eligibility for Journalism Tax Measures is in place and will make recommendations to the CRA on whether a journalism organization meets certain criteria to receive the designation of "Qualified Canadian Journalisme Organization", i.e. a prerequisite to benefit from new tax measures introduced in the Budget 2019. → Requests for funding from the Canada Book Fund and Canada Periodical Fund will be expedited. The beneficiaries of these programs will be contacted in the coming days to better explain the simplified approach for 2020-2021.
Scientific Research and Experimental Development tax credit (SR&ED)	<ul style="list-style-type: none"> → Tax credit on eligible expenditures (salaries and wages, materials, 80% of contract payments, overhead) related to eligible projects. → Tax credit rate: 15% (non-refundable in most cases) - can go up to 35% (refundable) on the first \$3M of eligible expenditures for CCPCs whose taxable capital used in Canada is \$40M or less (associated companies included).
Innovation	<ul style="list-style-type: none"> → New COVID-19 Challenges Procurement Program: the Public Health Agency of Canada (PHAC) and Health Canada (HC) will establish a number of challenges corresponding to needs of health providers to deal with COVID-19. The National Research Council of Canada's Industrial Research Assistance Program (NRC-IRAP) will partner with Innovative Solutions Canada (ISC) to launch calls for proposals to address challenges, fund development of solutions, and buy successful products and services needed to address COVID-19. → New Pandemic Response Challenge Program: Funding for R&D projects around 1) rapid detection and diagnosis, 2) therapeutics and vaccine development, and 3) digital health. Funding will help cover research costs. Specific R&D challenges will be posted in the coming weeks. → Strategic Innovation Fund: Innovation, Science and Economic Development Canada (ISED) has created a new stream in the Strategic Innovation Fund, allocating \$192M in funding to support large-scale countermeasures to battle COVID-19. These will include potential vaccines and treatments.

OTHER TAX AND ADMINISTRATIVE MEASURES	DESCRIPTION
<u>Extend Tax Filing Deadline</u>	<p>→ For individuals and corporations: Postponement of the tax filing deadline until June 1, 2020 (note that this does not apply to SR&ED tax credit claim forms).</p> <p>→ For trusts, Partnerships and NR4 Information Returns: Extended tax filing deadline to May 1, 2020.</p>
<u>Administrative Tax Actions Suspended</u>	<p>→ Administrative income tax actions required of taxpayers by the CRA that are due after March 18, 2020, can be deferred to June 1, 2020. These actions include the filing of returns, elections, designations and information requests.</p>
<u>Requirement to pay (RTP)</u>	<p>→ Banks and employers do not need to comply or remit on existing RTP.</p>
<u>Collections and Objections</u>	<p>→ Collections activities on new debts will be suspended until further notice. Flexible payment arrangements will be available.</p> <p>→ Most objections filed (other than those related to benefit and credit entitlements) will be held in abeyance.</p> <p>→ For any objection due March 18 or later, the deadline to file is effectively extended until June 30, 2020.</p> <p>→ Canada Pension Plan/Employment Insurance (CPP/EI) appeals to the Minister: the CPP/EI appeals program is currently only actioning appeals that are related to cases where EI benefits are pending. All other appeals will be actioned when normal services resume.</p>
<u>Taxpayer Relief Requests</u>	<p>→ Taxpayers who are unable to file a return or make a payment by the tax filing and payment deadlines because of COVID-19 can request the cancellation of penalty and interest charged to their account.</p> <p>→ No penalties or interest if the new deadlines are met.</p>
<u>Relief for Charities</u>	<p>→ Charities whose Form T3010, <i>Registered Charity Information Return</i>, is due between March 18 and December 31, 2020 may file the Form T3010 by December 31, 2020.</p> <p>→ The Charities Directorate has suspended all operations, including registration and audit activities, until further notice.</p>
<u>Tax Court of Canada - Hearings and Timelines Suspended</u>	<p>→ Until May 1, all hearings and conference calls with the Court are suspended. All timelines provided for by all <i>Tax Court of Canada Rules</i> and <i>Tax Court of Canada Act</i> will stop running during this period (<i>this does not apply to deadlines under the Income Tax Act or other legislation</i>).</p>
<u>Audits and Reassessments</u>	<p>→ Suspending audit activities: CRA will not initiate contact with taxpayers for audits, with certain exceptions:</p> <ul style="list-style-type: none"> <input type="checkbox"/> no new audits being launched, <input type="checkbox"/> no requests for information related to existing audits, <input type="checkbox"/> no audits should be finalized; and no reassessments should be issued.

<u>Relief to the Broadcasting Sector</u>	→ The Canadian Radio-television and Telecommunications Commission will not require broadcasters to pay their Part I license fees for the 2020-21 fiscal year.
<u>Support for Air Transport Sector</u>	→ Airport authorities which pay ground lease rent to the federal government will not have to pay rent from March to December 2020.
<u>CSA's Blanket Relief for Market Participants</u>	<ul style="list-style-type: none"> → The Canadian Securities Administrators published on March 23rd temporary blanket relief for market participants from certain regulatory filings. → The blanket relief provides a 45-day extension for periodic filings normally required to be made by issuers, investment funds, registrants, certain regulated entities and designated rating organizations on or before June 1, 2020 and for certain other requirements outlined in the orders. → Market participants need to comply with the conditions in the blanket relief to use the extension. → The CSA is implementing the relief through local blanket orders that are substantially harmonized across the country.
Customs	<ul style="list-style-type: none"> → Customs Notice 20-10 - Waiver of late accounting penalties: 45 business days grace period for late accounting penalties applied against importers when they do not submit the required accounting declarations within specified timeframes (for transactions released from March 11, 2020 to May 14, 2020). → Customs Notice 20-09 - Changes in requesting an extension to the 90-day period to submit corrections: 30 days extension to the 90-day period for submitting corrections of errors found by a Canada Border Services Agency ("CBSA") trade compliance verification. → Customs Notice 20-08 - Imported goods for emergency use: duty and tax relief on the importation of goods required for an emergency by or on behalf of federal, provincial or municipal entities involved.
<u>Increased GST Credit</u>	→ Special top-up payment under the GST credit for individuals and families with low and modest incomes.
<u>Registered Retirement Income Funds (RRIFs)</u>	→ 25% reduction of the minimum RRIFs withdrawals for 2020.
<u>Enhanced Canada Child Benefit</u>	→ Temporarily boosting CCB payments for families with children. Overall increase for families will be approximately \$550 on average; these families will receive an extra \$300 per child as part of their May payment.

ALBERTA

LABOR RELATED	DESCRIPTION
Emergency Isolation Support	<p>→ Eligible working Albertans can receive a one-time emergency isolation support payment of \$1,146 if they:</p> <ul style="list-style-type: none"> <input type="checkbox"/> experienced total or significant loss of income as a result of having to self-isolate, or are the sole caregiver of a dependent who is self-isolating, and <input type="checkbox"/> have no other source of compensation.
Job-Protected Leave	<p>→ Changes to the <i>Employment Standards Code</i> allow full and part-time employees to take 14 days of job-protected leave if they are required to self-isolate or care for someone required to self-isolate.</p> <p>→ The leave does not apply to self-employed individuals or contractors.</p>
EI Benefits	<p>→ Up to 15 weeks of assistance if a person cannot work due to self-isolation or self-quarantine</p>

DEFERRAL OF TAX AND OTHER PAYMENT	DESCRIPTION
Corporate Income Tax Changes	<p>→ Corporate income tax balances and instalment payments coming due between March 18, 2020 and August 31, 2020 are deferred until August 31, 2020.</p> <p>→ Businesses must continue to file tax returns as required by legislation.</p>
Education Property Tax Deferral	<p>→ Education property tax rates will be frozen at last year's level – reversing the 3.4% population and inflation increase added in Budget 2020.</p> <p>→ 6 month deferral for the collection of non-residential education property tax for businesses.</p>
Tourism Levy Deferral	<p>→ Payment deadlines deferred until Aug. 31 for hotels and other lodging providers with amounts owing on or after March 27, 2020.</p> <p>→ Payments deferred until Aug. 31 will not be subject to penalties or interest.</p> <p>→ Hotels and other lodging providers are still expected to file returns, as required by legislation, and must collect the tourism levy from guests staying at their properties during this period.</p>
Utility Payment Deferral	<p>→ 90-day deferral for residential, farm and small commercial customers of their electricity and natural gas bill payments</p> <p>→ Must be experiencing financial hardship as a direct result of COVID-19.</p>
Workers' Compensation Board Premium Payment Deferral	<p>→ Small, medium and large private sector employers can defer WCB premium payments until 2021.</p> <p>→ When due in 2021, the government will cover 50% of the 2020 premium for small and medium businesses.</p>

	→ Employers who have already paid WCB premiums in 2020 are eligible for a rebate or credit.
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FINANCING	DESCRIPTION
ATB Financial	<ul style="list-style-type: none"> → ATB Small business customers can apply for a payment deferral on loans and lines of credit for up to 6 months and access additional working capital for ATB customers. → Other ATB business and agriculture customers can access support on a one-on-one basis. Further solutions are being considered at this time.
Healthcare	→ \$500M additional funds are being allocated this year to respond to the public health crisis.
Energy	→ The government will fund the Alberta Energy Regulator industry levy for 6 months, extend the term of mineral agreements expiring in 2020 by one year, and extend a \$100 million loan to the Orphan Well Association.

OTHER TAX AND ADMINISTRATIVE MEASURES	DESCRIPTION
Legal	<ul style="list-style-type: none"> → Alberta Court of Appeal: - 2 month delay for filing documents which were due on or before May 4, 2020 in respect of appeal which have been commenced but not set for hearing. The deadlines to file a Notice of Appeal or Application for Permission to Appeal are not affected. All hearings will take place by video or audio conference. → Alberta Court of Queen's Bench: The Fax Filing Agreement system for lawyers and law firms is temporarily modified to allow filing documents by email instead of fax.
<u>Support for Tenants</u>	Effective March 27, 2020, and until the provincial State of Public Health Emergency ends (currently April 30, 2020), rent may not be increased, and landlords may not evict tenants for non-payment of rent unless they have made reasonable efforts to offer a payment plan. Effective April 1 and until June 30, 2020, landlords may not charge late fees for late payment of rent.

BRITISH COLUMBIA

LABOR RELATED	DESCRIPTION
Emergency Benefit for Workers	→ 1-time \$1,000 payment to people who lost income because of COVID-19 and who also receive federal Employment Insurance (EI) or the new federal Emergency Care Benefit or Emergency Support Benefit.
Employment Law Changes	→ Legislation has been introduced to allow indefinite leave for employees who are forced to stay home due to quarantine or childcare requirements.
Support for Tenants and Landlords	→ Tenants who have lost jobs and/or wages will be eligible for a monthly rebate of \$500 for three months, to be paid directly to landlords. → Ban on evictions (some extraordinary exceptions apply). → Annual rent increases are frozen during the state of emergency.
<u>Child care for essential workers</u>	→ Child Care Resource Referral (CCRR) centres will connect essential workers with available licensed child care spaces. Essential workers can fill out a form to identify their need for urgent child care.

DEFERRAL OF TAX AND OTHER PAYMENTS	DESCRIPTION
Tax Relief for Businesses	→ The following provincial taxes have been deferred, delayed or reduced: <ul style="list-style-type: none"> ❑ Deferred Tax Payments for Businesses (Filing and payment deadlines for the provincial sales tax (PST), short-term accommodation tax, tobacco tax, motor fuel tax, and carbon tax are extended to September 30, 2020.) ❑ Delayed PST Budget 2020 Tax Changes (until at least September 30, 2020) ❑ Delayed Carbon Tax Increase (until at least September 30, 2020) ❑ Reduced School Tax for Businesses (business, light-industry, and major-industry property school taxes will be reduced by 50%) ❑ Deferred Employer Health Tax Payments (businesses with a payroll of over \$500,000 can defer until Sept. 30, 2020. Businesses with a payroll under this threshold are already exempt from the tax.)
Utility Payment Deferral	→ The Insurance Corporation of British Columbia (ICBC) and BC Hydro are allowing bill payment deferrals for up to 90 days.

FINANCING	DESCRIPTION
COVID-19 Action Plan	→ The plan dedicates \$2.8B to help people and fund the services they need to weather the crisis. → Of this amount:

	<ul style="list-style-type: none"> ❑ \$1.1B is allocated to the Emergency Benefit for Workers; and ❑ \$1.7B is for the critical services British Columbians need (investments in housing and shelter supports, income and disability assistance programs and crucial health services) <p>→ \$2.2 billion will provide relief to businesses and help them recover after the outbreak.</p> <p>→ Hard-Hit Sectors: In the longer term, the recovery plan will dedicate funding to particularly hard-hit parts of the economy, such as the tourism, hospitality and culture sectors.</p>
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OTHER INCENTIVES	DESCRIPTION
<i>Climate Action Tax Credit</i>	→ 1-time enhancement to the climate action tax credit will be paid in July 2020 for moderate to low-income families (\$218 for adults and \$64 for children).

OTHER TAX AND ADMINISTRATIVE MEASURES	DESCRIPTION
<u>Limitation Periods Suspended</u>	All provincial statutory limitations periods are suspended, effective March 27, 2020 until the end of the state of emergency in British Columbia. Administrative tribunals and decision-makers have been given discretion to waive, suspend, or extend time periods related to their powers.

PRINCE EDWARD ISLAND

LABOR RELATED	DESCRIPTION
<i>Emergency Relief Worker Assistance Program</i>	→ Employers who meet the program criteria are eligible to receive a maximum of \$250 per week for each employed worker that experienced a reduction of at least 8 hours per week during the two week period March 16-29, 2020. Employers must complete the application on behalf of the employees.
<i>Employee Gift Card Program</i>	→ The government will provide a \$100 Sobeys gift certificate to any laid-off worker. Eligibility for the gift card program has been expanded to include any Islander laid off between March 13-31 regardless of their hourly wage.

DEFERRAL OF TAX AND OTHER PAYMENTS	DESCRIPTION
<i>Deferred Loan Payments</i>	→ Scheduled loan payments for clients of Finance PEI, Island Investment Development Inc., and the PEI Century Fund may be deferred for the next three months.

FINANCING	DESCRIPTION
<i>Financing through Community Business Development Corporations</i>	→ The government is providing \$4.5M to Community Business Development Corporations across the province to deliver financing to small business and entrepreneurs.
<i>Emergency Working Capital Financing</i>	→ Capital loan of up to \$100,000 with a fixed interest rate of 4% per annum for small businesses. → Repayment of the loan will commence 12 months after the first disbursement, with the balance outstanding to be repaid over the remaining five year period.
<i>Broadband Fund for Businesses</i>	→ Financial assistance to local internet service providers, communities and businesses for the installation of infrastructure for enhanced broadband services. → Contribution of up to 50% of the eligible costs for a project approved for funding.
<i>Early Learning Centre Support</i>	→ \$2M in funding is being provided to support early learning centres, workers and parents while the facilities are closed due to COVID-19. → Families will not be required to pay early learning centre fees over the next six weeks.

OTHER INCENTIVES	DESCRIPTION
<i>Support for Tenants</i>	→ The PEI government is committing \$1 million to assist residents who are renting and have lost income due to COVID-19. For more information, call 1-877-368-5770. → The government announced a Commercial Lease Rent Deferral Program to support small and medium-sized businesses who have closed due to the impacts of COVID-19. Under this program, landlords who defer rent payments from commercial

	<p>tenants for May-July 2020 could be eligible for a grant from the government (up to \$50,000 per landlord and \$15,000 per tenant) if the deferred rent can't be recovered.</p> <p>→ Landlords can register for the Commercial Lease Rent Deferral Program by contacting Finance PEI at financepei@gov.pe.ca by April 15.</p>
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NUNAVUT

OTHER INCENTIVES	DESCRIPTION
<u><i>Small Business Support Program</i></u>	→ The Nunavut Department of Economic Development and Transportation Services will provide a grant of up to \$5,000 to eligible small businesses owned by Nunavut residents.

OTHER TAX AND ADMINISTRATIVE MEASURES	DESCRIPTION
<i>Tax Payments</i>	→ The Department of Finance is requesting taxpayers to pay taxes by phone or mail and make other inquiries by email and not in person.
<i>Collections Suspended</i>	→ The Nunavut government has suspended all collections activity through its own agency and through the Canada Revenue Agency.

NEWFOUNDLAND AND LABRADOR

LABOR RELATED	DESCRIPTION
Measures for Workers	→ The government passed legislation providing that workers unable to work due to self-isolation or caring for an affected family member are entitled to an unpaid leave from work with job protection.

FINANCING	DESCRIPTION
Provincial Agrifoods Assistance Program (PAAP)	<ul style="list-style-type: none"> → The 2020-2021 PAAP is immediately accepting applications to assist farmers and processors, including new entrants, to prepare for the upcoming season. → The 2020-2021 intake contains \$2.25M of funding, and prioritizes projects that support food self-sufficiency, increase agricultural growth and secondary processing, and foster job creation. → Non-repayable funding maximums range from \$20,000 - \$75,000 per business, with eligibility levels based on annual gross sales.
Community Funding	<ul style="list-style-type: none"> → The government has announced \$120M of funding for community-based organizations. → The government announced \$500K of funding to support community food programs and free childcare for essential public servants during the pandemic.

OTHER TAX AND ADMINISTRATIVE MEASURES	DESCRIPTION
Tax Payments	→ In-person service for tax administration is suspended; tax returns and other forms can be submitted by email or fax.
<u>Deadline Extended for Fuel Tax Exemption Permits</u>	→ The expiry date for Fuel Tax Exemption Permits, which allows permit holders to purchase tax-exempt marked gasoline and light fuel oil, which was set to expire on March 31, 2020 is extended to June 30, 2020
Fishing Industry	→ The expiration dates for all current valid fish processing and fish buyer licenses in the province will be extended from March 31, 2020 to August 31, 2020.
Measures for Tenants	→ The government passed legislation providing tenants unable to pay rent due to COVID-19 may not be evicted.

NORTH WEST TERRITORIES

	DESCRIPTION

YUKON

LABOR RELATED	DESCRIPTION
<i>Paid Sick Leave Program</i>	→ The Yukon government announced a Paid Sick Leave Program which will cover 10 days' wages (for employees) or average earnings (for the self-employed) for residents who become sick and are forced to self-isolate at home.
<i>Foreign Workers Exempt from Finding New Employment</i>	→ Yukon Nominees (foreign workers) will be exempt from the requirement to find new employment if they are laid off as a result of COVID-19.

FINANCING	DESCRIPTION
<i>Tourism Cooperative Marketing Fund</i>	→ The Yukon government announced an additional \$1 million of funding for the Tourism Cooperative Marketing Fund for 2020 to support tourism in the province once travel resumes.

OTHER INCENTIVES	DESCRIPTION
<i>Waiving Airport Fees</i>	→ Airport fees levied by the government will be waived from April 1 to December 31, 2020.
<i>Support for Tenants</i>	→ Tenants who are self-isolating or have lost income due to COVID-19 will be allowed to defer payment of rent or end a tenancy early without penalty. → Landlords will not be able to seek eviction orders against such tenants. → These rules will be in effect for 90 days from March 26, 2020.

OTHER TAX AND ADMINISTRATIVE MEASURES	DESCRIPTION
<i>Reduction of the Small Business Tax Rate</i>	→ Small business tax rate reduced from 2% to 0%.
<i>Business Investment Tax Credit</i>	More details to be provided.

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Job-Protected Leave	<p>→ Changes to the <i>Employment Standards Code</i> allow full and part-time employees to take 14 days of job-protected leave if they are required to self-isolate or care for someone required to self-isolate.</p> <p>→ The leave does not apply to self-employed individuals or contractors.</p>
EI Benefits	<p>→ Up to 15 weeks of assistance if a person cannot work due to self-isolation or self-quarantine</p>

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Tourism Levy Deferral	<p>→ Payment deadlines deferred until Aug. 31 for hotels and other lodging providers with amounts owing on or after March 27, 2020.</p> <p>→ Payments deferred until Aug. 31 will not be subject to penalties or interest.</p> <p>→ Hotels and other lodging providers are still expected to file returns, as required by legislation, and must collect the tourism levy from guests staying at their properties during this period.</p>
Utility Payment Deferral	<p>→ 90-day deferral for residential, farm and small commercial customers of their electricity and natural gas bill payments</p> <p>→ Must be experiencing financial hardship as a direct result of COVID-19.</p>
Workers' Compensation Board Premium Payment Deferral	<p>→ Small, medium and large private sector employers can defer WCB premium payments until 2021.</p> <p>→ When due in 2021, the government will cover 50% of the 2020 premium for small and medium businesses.</p>

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<u>Support for Tenants</u>	Effective March 27, 2020, and until the provincial State of Public Health Emergency ends (currently April 30, 2020), rent may not be increased, and landlords may not evict tenants for non-payment of rent unless they have made reasonable efforts to offer a payment plan. Effective April 1 and until June 30, 2020, landlords may not charge late fees for late payment of rent.

BRITISH COLUMBIA

LABOR RELATED	DESCRIPTION
Emergency Benefit for Workers	→ 1-time \$1,000 payment to people who lost income because of COVID-19 and who also receive federal Employment Insurance (EI) or the new federal Emergency Care Benefit or Emergency Support Benefit.
Employment Law Changes	→ Legislation has been introduced to allow indefinite leave for employees who are forced to stay home due to quarantine or childcare requirements.
Support for Tenants and Landlords	→ Tenants who have lost jobs and/or wages will be eligible for a monthly rebate of \$500 for three months, to be paid directly to landlords. → Ban on evictions (some extraordinary exceptions apply). → Annual rent increases are frozen during the state of emergency.
<u>Child care for essential workers</u>	→ Child Care Resource Referral (CCRR) centres will connect essential workers with available licensed child care spaces. Essential workers can fill out a form to identify their need for urgent child care.

DEFERRAL OF TAX AND OTHER PAYMENTS	DESCRIPTION
Tax Relief for Businesses	→ The following provincial taxes have been deferred, delayed or reduced: <ul style="list-style-type: none"> <input type="checkbox"/> Deferred Tax Payments for Businesses (Filing and payment deadlines for the provincial sales tax (PST), short-term accommodation tax, tobacco tax, motor fuel tax, and carbon tax are extended to September 30, 2020.) <input type="checkbox"/> Delayed PST Budget 2020 Tax Changes (until at least September 30, 2020) <input type="checkbox"/> Delayed Carbon Tax Increase (until at least September 30, 2020) <input type="checkbox"/> Reduced School Tax for Businesses (business, light-industry, and major-industry property school taxes will be reduced by 50%) <input type="checkbox"/> Deferred Employer Health Tax Payments (businesses with a payroll of over \$500,000 can defer until Sept. 30, 2020. Businesses with a payroll under this threshold are already exempt from the tax.)
Utility Payment Deferral	→ The Insurance Corporation of British Columbia (ICBC) and BC Hydro are allowing bill payment deferrals for up to 90 days.

FINANCING	DESCRIPTION
COVID-19 Action Plan	→ The plan dedicates \$2.8B to help people and fund the services they need to weather the crisis. → Of this amount:

	<ul style="list-style-type: none"> ❑ \$1.1B is allocated to the Emergency Benefit for Workers; and ❑ \$1.7B is for the critical services British Columbians need (investments in housing and shelter supports, income and disability assistance programs and crucial health services) <p>→ \$2.2 billion will provide relief to businesses and help them recover after the outbreak.</p> <p>→ Hard-Hit Sectors: In the longer term, the recovery plan will dedicate funding to particularly hard-hit parts of the economy, such as the tourism, hospitality and culture sectors.</p>
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OTHER INCENTIVES	DESCRIPTION
<i>Climate Action Tax Credit</i>	→ 1-time enhancement to the climate action tax credit will be paid in July 2020 for moderate to low-income families (\$218 for adults and \$64 for children).

OTHER TAX AND ADMINISTRATIVE MEASURES	DESCRIPTION
<u>Limitation Periods Suspended</u>	All provincial statutory limitations periods are suspended, effective March 27, 2020 until the end of the state of emergency in British Columbia. Administrative tribunals and decision-makers have been given discretion to waive, suspend, or extend time periods related to their powers.

PRINCE EDWARD ISLAND

LABOR RELATED	DESCRIPTION
<i>Emergency Relief Worker Assistance Program</i>	→ Employers who meet the program criteria are eligible to receive a maximum of \$250 per week for each employed worker that experienced a reduction of at least 8 hours per week during the two week period March 16-29, 2020. Employers must complete the application on behalf of the employees.
<i>Employee Gift Card Program</i>	→ The government will provide a \$100 Sobeys gift certificate to any laid-off worker. Eligibility for the gift card program has been expanded to include any Islander laid off between March 13-31 regardless of their hourly wage.

DEFERRAL OF TAX AND OTHER PAYMENTS	DESCRIPTION
<i>Deferred Loan Payments</i>	→ Scheduled loan payments for clients of Finance PEI, Island Investment Development Inc., and the PEI Century Fund may be deferred for the next three months.

FINANCING	DESCRIPTION
<i>Financing through Community Business Development Corporations</i>	→ The government is providing \$4.5M to Community Business Development Corporations across the province to deliver financing to small business and entrepreneurs.
<i>Emergency Working Capital Financing</i>	→ Capital loan of up to \$100,000 with a fixed interest rate of 4% per annum for small businesses. → Repayment of the loan will commence 12 months after the first disbursement, with the balance outstanding to be repaid over the remaining five year period.
<i>Broadband Fund for Businesses</i>	→ Financial assistance to local internet service providers, communities and businesses for the installation of infrastructure for enhanced broadband services. → Contribution of up to 50% of the eligible costs for a project approved for funding.
<i>Early Learning Centre Support</i>	→ \$2M in funding is being provided to support early learning centres, workers and parents while the facilities are closed due to COVID-19. → Families will not be required to pay early learning centre fees over the next six weeks.

OTHER INCENTIVES	DESCRIPTION
<i><u>Support for Tenants</u></i>	→ The PEI government is committing \$1 million to assist residents who are renting and have lost income due to COVID-19. For more information, call 1-877-368-5770. → The government announced a Commercial Lease Rent Deferral Program to support small and medium-sized businesses who have closed due to the impacts of COVID-19. Under this program, landlords who defer rent payments from commercial

	<p>tenants for May-July 2020 could be eligible for a grant from the government (up to \$50,000 per landlord and \$15,000 per tenant) if the deferred rent can't be recovered.</p> <p>→ Landlords can register for the Commercial Lease Rent Deferral Program by contacting Finance PEI at financepei@gov.pe.ca by April 15.</p>
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NUNAVUT

OTHER INCENTIVES	DESCRIPTION
<u>Small Business Support Program</u>	→ The Nunavut Department of Economic Development and Transportation Services will provide a grant of up to \$5,000 to eligible small businesses owned by Nunavut residents.

OTHER TAX AND ADMINISTRATIVE MEASURES	DESCRIPTION
<i>Tax Payments</i>	→ The Department of Finance is requesting taxpayers to pay taxes by phone or mail and make other inquiries by email and not in person.
<i>Collections Suspended</i>	→ The Nunavut government has suspended all collections activity through its own agency and through the Canada Revenue Agency.

NEWFOUNDLAND AND LABRADOR

LABOR RELATED	DESCRIPTION
Measures for Workers	→ The government passed legislation providing that workers unable to work due to self-isolation or caring for an affected family member are entitled to an unpaid leave from work with job protection.

FINANCING	DESCRIPTION
Provincial Agrifoods Assistance Program (PAAP)	<ul style="list-style-type: none"> → The 2020-2021 PAAP is immediately accepting applications to assist farmers and processors, including new entrants, to prepare for the upcoming season. → The 2020-2021 intake contains \$2.25M of funding, and prioritizes projects that support food self-sufficiency, increase agricultural growth and secondary processing, and foster job creation. → Non-repayable funding maximums range from \$20,000 - \$75,000 per business, with eligibility levels based on annual gross sales.
Community Funding	<ul style="list-style-type: none"> → The government has announced \$120M of funding for community-based organizations. → The government announced \$500K of funding to support community food programs and free childcare for essential public servants during the pandemic.

OTHER TAX AND ADMINISTRATIVE MEASURES	DESCRIPTION
Tax Payments	→ In-person service for tax administration is suspended; tax returns and other forms can be submitted by email or fax.
Deadline Extended for Fuel Tax Exemption Permits	→ The expiry date for Fuel Tax Exemption Permits, which allows permit holders to purchase tax-exempt marked gasoline and light fuel oil, which was set to expire on March 31, 2020 is extended to June 30, 2020
Fishing Industry	→ The expiration dates for all current valid fish processing and fish buyer licenses in the province will be extended from March 31, 2020 to August 31, 2020.
Measures for Tenants	→ The government passed legislation providing tenants unable to pay rent due to COVID-19 may not be evicted.

NORTH WEST TERRITORIES

	DESCRIPTION

YUKON

LABOR RELATED	DESCRIPTION
<i>Paid Sick Leave Program</i>	→ The Yukon government announced a Paid Sick Leave Program which will cover 10 days' wages (for employees) or average earnings (for the self-employed) for residents who become sick and are forced to self-isolate at home.
<i>Foreign Workers Exempt from Finding New Employment</i>	→ Yukon Nominees (foreign workers) will be exempt from the requirement to find new employment if they are laid off as a result of COVID-19.
FINANCING	DESCRIPTION
<i>Tourism Cooperative Marketing Fund</i>	→ The Yukon government announced an additional \$1 million of funding for the Tourism Cooperative Marketing Fund for 2020 to support tourism in the province once travel resumes.
OTHER INCENTIVES	DESCRIPTION
<i>Waiving Airport Fees</i>	→ Airport fees levied by the government will be waived from April 1 to December 31, 2020.
<i>Support for Tenants</i>	→ Tenants who are self-isolating or have lost income due to COVID-19 will be allowed to defer payment of rent or end a tenancy early without penalty. → Landlords will not be able to seek eviction orders against such tenants. → These rules will be in effect for 90 days from March 26, 2020.
OTHER TAX AND ADMINISTRATIVE MEASURES	DESCRIPTION
<i>Reduction of the Small Business Tax Rate</i>	→ Small business tax rate reduced from 2% to 0%.
<i>Business Investment Tax Credit</i>	More details to be provided.