

IMPORTANT DATES FOR 2026

JANUARY

1: The beginning of contribution room for Tax-Free Savings Account (TFSA) and First Home Savings Account (FHSA).

FEBRUARY

24: Netfile/efile opens for the 2025 tax filing season.

MARCH

2: Deadline for RRSP contributions to be considered for the 2025 tax year.
2: Deadline for employers, corporations, banks, and financial institutions to issue most T slips.
15: 1st quarterly income tax instalment due.

31: Deadline for trusts to issue T3 slips.
31: Tax filing deadline for trust tax returns.

APRIL

30: The tax filing and payment deadline for personal tax returns for the 2025 tax year¹ (see June 15 for self-employed individuals).

JUNE

15: 2nd quarterly income tax instalment due.
15: Deadline for self-employed individuals and their spouses to file their taxes (payment deadline April 30).

SEPTEMBER

15: 3rd quarterly income tax instalment due.

DECEMBER

15: 4th quarterly income tax instalment due.
31: Deadline to convert your RRSP to a RRIF or a life annuity if you turn 71 this year.

Important Dates for HST

- Quarterly instalment dates: **April 30, July 31, October 31, January 31**
- Deadline for paying HST owing in excess of amounts paid by instalment: **April 30**
- Deadline to file HST return: **June 15**

Notes:

1. *Deceased taxpayers: Tax filing and payment deadline is the later of April 30 and six months following the date of death.*