Canadian Tax & Legal Alert

COVID-19 – Canada Emergency Wage Subsidy and Canada Emergency Rent Subsidy: New proposals in Budget 2021

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Overview

In response to COVID-19, the government introduced the Canada Emergency Wage Subsidy (CEWS) and the Canada Emergency Rent Subsidy (CERS) programs focused on providing financial assistance to Canadian businesses that had experienced a decline in revenues.

Contacts:

Rob Jeffery
National Tax Policy Leader
Tel: 902-721-5593

Mike Smith
National Tax Office Leader
Tel: 403-267-0661

Guy Jason
Tel: 613-751-6674

Maria Tsatas
Tel: 514-393-5220

Since the enactment of the CEWS program, the government of Canada has continuously revised and amended the related legislation. To learn more about the initial CEWS program and subsequent amendments, please refer to our previous tax alerts dated [April 13, 2020], [July 29, 2020], [October 29, 2020], [November 20, 2020] and [February 3, 2021]. For more details regarding the CERS program, please refer to our two latest tax alerts.

On March 3, 2021, the Department of Finance confirmed both CEWS and CERS programs will maintain their current structures until June 5, 2021. This announcement extended the CEWS and CERS for three additional qualifying periods (14 to 16) with no changes to the mechanics of the programs.

The government's latest proposals are found in the Federal Budget 2021 (Budget 2021), which was tabled on April 19, 2021, as well as in Bill C-30 tabled on April 30, 2021. Budget 2021 introduces new rules and program parameters for qualifying periods 17 to 20, beginning June 6, 2021 and ending September 25, 2021. Budget 2021 also seeks to provide the government with legislative authority to extend the CEWS and CERS programs for two additional periods – until November 20, 2021. Further details with regards to the additional periods, qualifying periods 21 and 22, are expected to be released in amendments to the Income Tax Regulations (Regulations).

Additionally, Budget 2021 proposes the introduction of the new Canada Recovery Hiring Program (CRHP), which will be in place from June to November 2021. The CRHP will provide support for businesses as an alternative to the CEWS program, with an emphasis on incentivizing businesses to hire new employees.

The key proposed changes to the CEWS and CERS programs, and a summary of the features of the proposed CRHP, are outlined below.

Key updates to the CEWS and CERS programs

The most significant proposed changes to the CEWS and CERS programs outlined in Budget 2021 are as follows:

- **Extension** of the CEWS and CERS programs until September 25, 2021, and possibly a further extension until November 20, 2021.
- Beginning July 4, 2021, **revenue decline of at least 10% is required to qualify** for the CEWS and CERS.
- A **gradual phasing out of CEWS subsidy rates** beginning July 4, 2021, with the maximum CEWS subsidy ranging from 75% (the current maximum) to 20% for the period ending September 25, 2021.
- A **gradual phasing out of CERS base subsidy rate** beginning July 4, 2021, with the maximum CERS subsidy ranging from 65% (the current maximum) to 20% for the period ending September 25, 2021.
- The current **25% rate for the Lockdown Support remains** from June 6, 2021 to September 25, 2021.
- Beginning June 6, 2021, **publicly listed corporations may be required to repay the CEWS** to the extent there is an increase in the compensation of their specified executives for 2021 relative to 2019.
- The introduction of a new **Canada Recovery Hiring Program**, available from June 6, 2021 to November 20, 2021, which will provide support for businesses to hire more staff and increase wages.
- In line with existing asset acquisition provisions under CEWS, **an entity that has acquired all or substantially all of the fair market value of**

Martin Vézina
Tel : 514-393-7139

Louis Boivin
Tel: 418-696-3951

Stephen Lopes
Tel: 416-643-6927

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the assets of a business may now qualify for CERS, even if it did not have a business account as at September 27, 2020.

Summary of proposals

Additional claim periods

The legislation and the related Regulations currently provide for qualifying periods 1 through 16, ending on June 5, 2021. Each qualifying period covers a four-week time frame.[1] Budget 2021 proposes to extend CEWS and CERS for additional periods beginning June 6, 2021 to September 25, 2021, with possibly a further extension to November 20, 2021, as follows:

Claim period	Period covered
Period 17	June 6, 2021 to July 3, 2021
Period 18	July 4, 2021 to July 31, 2021
Period 19	August 1, 2021 to August 28, 2021
Period 20	August 29, 2021 to September 25, 2021
Period 21*	September 26, 2021 to October 23, 2021
Period 22*	October 24, 2021 to November 20, 2021

** The rules with regard to qualifying periods 21 and 22 are not yet available and are expected to be released in amendments to the Income Tax Regulations.*

Reference periods

An eligible entity must determine its revenue decline for each qualifying period by comparing the qualifying revenue of the current reference period to the qualifying revenue of the prior reference period. Budget 2021 proposes the reference periods applicable for qualifying periods 17 to 20, as shown in the table below:

Qualifying period	Current reference period	Prior reference period (year-over-year approach **or** the alternative approach)
Period 17	June 2021	June 2019 **or** average of January and February 2020
Period 18	July 2021	July 2019 **or** average of January and February 2020
Period 19	August 2021	August 2019 **or** average of January and February 2020
Period 20	September 2021	September 2019 **or** average of January and February 2020

[1] The definition of the term "qualifying period" under subsection 125.7(1) of the Income Tax Act (Act) sets out the beginning and end of each qualifying period.

The prior reference period method chosen by the eligible entity for qualifying periods 5 to 16 (i.e., the year-over-year approach or the alternative approach) must continue to be used for qualifying periods 17 to 20.

CEWS – Declining subsidy rates

Currently, the CEWS subsidy rate is comprised of: (1) a base percentage equal to 0.8 x the entity's revenue reduction percentage, capped at 40%; and (2) a top-up percentage equal to 1.75 x (revenue reduction percentage – 50%), capped at 35%.

For qualifying periods 11 to 16, the maximum base and top-up CEWS percentage is therefore 75%.

Budget 2021 proposes to extend the current CEWS base percentage and top-up percentage to qualifying period 17 and gradually reduce in each subsequent qualifying period such that the maximum subsidy (i.e., base + top-up) that can be claimed for qualifying periods 18, 19 and 20 is 60%, 40% and 20%, respectively.

Changes to the base rate

The base subsidy rate is calculated by multiplying an eligible entity's revenue decline by the relevant factor for each period, and the base rate maximizes when the revenue decline reaches 50%. Currently, the base rate is maximized at 40%. Budget 2021 proposes to gradually decrease the maximum base rate, as depicted in the chart below.

Base rate for purposes of the base component of the CEWS

	Period 17	Period 18	Period 19	Period 20
Maximum per week per employee	$452	$395	$282	$113
Revenue decline	**Subsidy %**			
50% or more	40%	35%	25%	10%
>10% - 50%	0.8 x revenue decline	0.875 x (revenue decline - 10%)	0.625 x (revenue decline - 10%)	0.25 x (revenue decline - 10%)
≤10%	0.8 x revenue decline	0%	0%	0%

Source: Deloitte

Note that beginning with Period 18, the base rate calculation removes revenue declines of less than 10%. That is, only employers with a revenue decline of more than 10% can claim the CEWS.

Changes to the top-up rate

Employers who experience a revenue decline of more than 50% are entitled to an additional top-up rate. Currently, the maximum top-up rate available to employers is 35%. Budget 2021 proposes to gradually decrease the maximum top-up rate, as shown in the chart below.

Top-up rate for purposes of the top-up component of the CEWS

	Period 17	Period 18	Period 19	Period 20
Maximum per week per employee	$395	$282	$169	$113
Revenue decline	**Subsidy %**			
70% or more	35%	25%	15%	10%
50% – 69%	1.75 x (revenue decline - 50%)	1.25 x (revenue decline - 50%)	0.75 x (revenue decline - 50%)	0.5 x (revenue decline - 50%)

Source : Deloitte

A summary of the impact of the proposed changes on the maximum amount of subsidy available per employee per week has been illustrated in the table below.

Max Subsidy per Employee per Week										
Revenue Reference	**Dec-20**	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21
CEWS Period	11	12	13	14	15	16	17	18	19	20
Salary Start	20-Dec-20	17-Jan-21	14-Feb-21	14-Mar-21	11-Apr-21	9-May-21	6-Jun-21	4-Jul-21	1-Aug-21	29-Aug-21
Salary End	16-Jan-21	13-Feb-21	13-Mar-21	10-Apr-21	8-May-21	5-Jun-21	3-Jul-21	31-Jul-21	28-Aug-21	25-Sep-21
Filing Deadline	15-Jul-21	12-Aug-21	9-Sep-21	7-Oct-21	4-Nov-21	2-Dec-21	30-Dec-21	27-Jan-22	24-Feb-22	24-Mar-22
% Revenue Decline										
5%	$ 45	$ 45	$ 45	$ 45	$ 45	$ 45	$ 45	$ -	$ -	$ -
10%	$ 90	$ 90	$ 90	$ 90	$ 90	$ 90	$ 90	$ -	$ -	$ -
15%	$ 135	$ 135	$ 135	$ 135	$ 135	$ 135	$ 135	$ 49	$ 35	$ 14
20%	$ 181	$ 181	$ 181	$ 181	$ 181	$ 181	$ 181	$ 99	$ 71	$ 28
25%	$ 226	$ 226	$ 226	$ 226	$ 226	$ 226	$ 226	$ 148	$ 106	$ 42
30%	$ 271	$ 271	$ 271	$ 271	$ 271	$ 271	$ 271	$ 198	$ 141	$ 56
35%	$ 316	$ 316	$ 316	$ 316	$ 316	$ 316	$ 316	$ 247	$ 176	$ 71
40%	$ 361	$ 361	$ 361	$ 361	$ 361	$ 361	$ 361	$ 296	$ 212	$ 85
45%	$ 406	$ 406	$ 406	$ 406	$ 406	$ 406	$ 406	$ 346	$ 247	$ 99
50%	$ 452	$ 452	$ 452	$ 452	$ 452	$ 452	$ 452	$ 395	$ 282	$ 113
55%	$ 550	$ 550	$ 550	$ 550	$ 550	$ 550	$ 550	$ 466	$ 325	$ 141
60%	$ 649	$ 649	$ 649	$ 649	$ 649	$ 649	$ 649	$ 536	$ 367	$ 141
65%	$ 748	$ 748	$ 748	$ 748	$ 748	$ 748	$ 748	$ 607	$ 409	$ 198
70% or more	$ 847	$ 847	$ 847	$ 847	$ 847	$ 847	$ 847	$ 677	$ 452	$ 226

Source: Deloitte

The above table may not be accurate for employees on leave with pay, where the potential subsidy amount would vary across periods, with Periods 11-19 being capped at the maximum benefits provided under Employment Insurance (EI) for these individuals.

For qualifying periods 17 to 20, the deeming rule continues to apply. That is, where an entity's revenues have recovered in a current period, paragraph 125.7(9)(b) of the Act will deem the current period decline to be the more significant decline of the current or immediately preceding period. As a reminder, with respect to Period 11, the immediately prior period is deemed to be Period 9 (rather than Period 10). Note that the legislation required to enact this deeming rule modification has not yet been enacted, but that Canada Revenue Agency (CRA) is currently processing claims on this basis.

***NEW* Minimum decline requirements**

Note that starting in qualifying period 18 (beginning on July 4, 2021), only employers that experienced a revenue decline greater than 10% are eligible to claim the CEWS, CERS, or the new CRHP.

***NEW* Requirement for public companies to repay CEWS**

To discourage public corporations from applying for the CEWS while increasing salaries of their key executive employees, Budget 2021 proposes to require publicly listed corporations, or subsidiaries of publicly listed corporations, to repay amounts received under the CEWS program where the following conditions are met:

1. The publicly listed corporation has received amounts under the CEWS program for qualifying period 17 (beginning on June 6, 2021) and/or subsequent periods; and
2. The aggregate compensation for specified executives in the 2021 calendar year has increased in comparison to the aggregate compensation for specified executives during the 2019 calendar year.

The reference to "specified executives" for this proposed rule would generally refer to the named executive officers whose compensation is required under the relevant securities statute to be disclosed in the public company's annual information circular. For corporations listed in Canada, this would be the chief executive officer, chief financial officer, and three other most highly compensated executives.

The amount of the wage subsidy required to be repaid would be the increase in aggregate specified executives' compensation from calendar 2019 to calendar 2021, up to the amount of the aggregate wage subsidy amounts received in respect of active employees for qualifying period 17 onwards.

The requirement to repay would be applied at the group level and would therefore capture any CEWS amounts received by any entity(ies) in the group. For example, an increase in salaries of executives in the parent company may result in a repayment requirement for CEWS claimed at the subsidiary level. The currently proposed legislation makes reference to agreements within entity groups that may impact how these repayment provisions are applied at each individual entity level.

CEWS rate structure for furloughed employees

As discussed in our last tax alert, beginning with qualifying period 11 (i.e., from December 20, 2020), the wage subsidy for furloughed employees is aligned with the EI benefits. The available wage subsidy for arm's length furloughed employees (or a non-arm's length employee who was on payroll and received remuneration pre-crisis) is the amount of eligible remuneration paid in respect of the week or, if the employee receives more than $500 per week, the greater of:

i) $500, and
ii) 55% of baseline remuneration in respect of the eligible employee determined for that week, up to a maximum subsidy amount of $595.

This wage subsidy for furloughed employees is proposed to be extended to qualifying periods 17 to 19.

Alternative baseline remuneration calculation

As of Period 7, baseline remuneration is relevant for employees on leave with pay (furloughed employees) and non-arm's length employees, as their subsidy calculation considers their current and baseline (pre-crisis) remuneration.

Budget 2021 proposes the following alternative baseline periods that employers may elect to use for qualifying period 17 and subsequent qualifying periods:

Qualifying period	Alternative baseline periods
Period 17 **(June 6, 2021 to July 3, 2021)**	March 1, 2019 to June 30, 2019 **or** July 1, 2019 to December 31, 2019
Period 18+ **(after July 3, 2021)**	July 1, 2019 to December 31, 2019

CERS – Declining subsidy rates

Currently, the maximum CERS subsidy percentage is 65% for qualifying periods from December 20, 2020 to March 13, 2021.

Budget 2021 proposes to extend the current CERS rate until July 3, 2021. Beginning July 4, 2021, the CERS rate is proposed to gradually decrease in each of qualifying periods 18 to 20 (i.e., July 4, 2021 to September 25, 2021). Consequently, the maximum CERS percentage for qualifying periods 18 to 20 is proposed to be 60%, 40% and 20%, respectively.

Additionally, similar to the CEWS, beginning on July 4, 2021, only employers that have a revenue decline greater than 10% are eligible to claim the CERS.

Details of the proposed phase out of the CERS subsidy rates are set out below.

CERS rate

	Period 17	Period 18	Period 19	Period 20
Maximum per period*	$195,000	$180,000	$120,000	$60,000
Revenue decline	**Subsidy %**			
≤ 10%	0.8 x revenue decline	0%	0%	0%
> 10% – 50%	0.8 x revenue decline	0.875 x (revenue decline - 10%)	0.625 x (revenue decline - 10%)	0.25 x (revenue decline - 10%)
50%	40%	35%	25%	10%
50% – 69%	40% + 1.25 x (revenue decline - 50%)	35% + 1.25 x (revenue decline - 50%)	25% + 0.75 x (revenue decline - 50%)	10% + 0.5 x (revenue decline - 50%)
70% or more	65%	60%	40%	20%

Source: Deloitte

** The CERS rate applies to a maximum of $75,000 in eligible expenses per location and limited to $300,000 for all affiliated entities.*

In addition, eligible entities that are affected by a public health order will continue to be entitled to an additional 25% Lockdown Support for qualifying periods 17 to 20, resulting in the following maximum CERS percentages:

Maximum CERS rate

	Period 17	Period 18	Period 19	Period 20
Revenue decline	**Subsidy %**			
70% or more	65%	60%	40%	20%
Lockdown Support*	25%	25%	25%	25%
Total	90%	85%	65%	45%

Source: Deloitte

Deeming rule for purchasers of business assets

Under the CERS program, an entity must have a business number as of September 27, 2020 in order to qualify for the rent subsidy. This rule causes employers who acquire a business after September 27, 2020 to be ineligible for the subsidy. Similar to the rule available for CEWS, Budget 2021 proposes a new deeming rule whereby if certain conditions are met – for example, an eligible entity purchases "all or substantially all" (generally greater than 90%) of the assets of a seller used in the course of carrying on business – it will be deemed to have met the business number requirement if the seller met such requirement. This measure would apply retroactively from the beginning of the CERS program on September 27, 2020.

New Canada Recovery Hiring Program

Budget 2021 introduces the new Canada Recovery Hiring Program (CRHP), which would provide eligible employers with a subsidy of up to 50% of incremental remuneration paid to eligible employees. That is, CRHP is intended to subsidize a portion of the additional costs that employers incur as they reopen their business as a result of increasing wages or hiring more staff. This program would be in place from June 6, 2021 to November 20, 2021. The rules governing the CRHP are substantially similar to the rules for the CEWS program.

Per the language in Budget 2021, an eligible employer may claim a subsidy under either the CEWS program or the CRHP, but not both. However, the

legislative provisions do not yet seem to reflect any mechanisms of forcing entities to choose either program.

Eligible employers

With respect to corporations, CRHP is only available to Canadian-controlled private corporations (CCPCs). That is, CRHP is not available to Canadian corporations that are publicly traded or controlled by non-residents of Canada. Further, similar to the CEWS, public institutions would not be eligible for the CRHP.

Other eligible employers for the CRHP include individuals, non-profit organizations, registered charities, and certain partnerships. Eligible employers would be required to have had a payroll account open with the CRA on March 15, 2020 in order to qualify for the CRHP.

Eligible employees

Eligible employees for the CRHP must be employed primarily in Canada by an eligible employer throughout a qualifying period (during time the individual was employed by the eligible employer). The subsidy is not available in respect of furloughed employees (an employee who is on leave with pay); however, employees that are on a period of paid absence (e.g. vacation leave, sick leave, sabbatical) are not considered to be furloughed employees. For greater certainty, employees that are recalled from furlough may be considered for CRHP.

Incremental remuneration and eligible remuneration

The amount of subsidy that an employer may claim under the CRHP depends on the amount of "incremental remuneration" for a qualifying period, which refers to the difference between an employer's total eligible remuneration paid to eligible employees for the qualifying period and the total eligible remuneration paid for the baseline period. The baseline period for each of CRHP qualifying periods 1 to 6 would be set as of March 14, 2021 to April 10, 2021.

Determination of eligible remuneration follows the same criteria as the CEWS program. Further, the maximum eligible remuneration per employee for both the qualifying period and the baseline period would be $1,129 per week, as is the maximum under the CEWS program.

In respect of non-arm's length employees, the eligible remuneration for a week cannot exceed the baseline remuneration determined for that week. In other words, increasing remuneration for non-arm's length employees would not count towards incremental remuneration.

Qualifying periods

The proposed qualifying periods for CRHP are as follows:

Qualifying period	Period covered	Related CEWS period
Period 1	June 6, 2021 to July 3, 2021	Period 17
Period 2	July 4, 2021 to July 31, 2021	Period 18
Period 3	August 1, 2021 to August 28, 2021	Period 19
Period 4	August 29, 2021 to September 25, 2021	Period 20
Period 5	September 26, 2021 to October 23, 2021	Period 21
Period 6	October 24, 2021 to November 20, 2021	Period 22

Revenue decline threshold and calculation of CRHP

The rules for determining revenue decline under CRHP are harmonized with the CEWS rules. Therefore, an employer must qualify for CEWS in order to be eligible for CRHP for each qualifying period. Specifically, the required threshold for an employer's decline in revenues is greater than 0% in CRHP Period 1 and greater than 10% in Periods 2 to 6.

The same method used to determine an employer's revenue decline for purposes of CEWS would be applicable for the CRHP.

With respect to applying the general approach or the alternative approach in comparing revenues, the approach selected for prior periods of the CEWS must continue to apply for CRHP purposes.

Further, the deeming rule which allows an employer to use the greater of its revenue decline for the particular qualifying period and the immediately preceding qualifying period also applies for CRHP.

Subsidy Rate

Where the revenue decline threshold is satisfied, the following CRHP subsidy rates would be applied:

CRHP

	Period 17	Period 18	Period 19	Period 20	Period 21	Period 22
Maximum per week per employee	$565	$565	$565	$452	$339	$226
Revenue decline	**Subsidy %**					
> 10%	50%	50%	50%	40%	30%	20%
≤ 10%	50%	0%	0%	0%	0%	0%

Source: Deloitte

The amount of subsidy for a qualifying period is equal to the employer's "incremental remuneration" multiplied by the applicable CRHP subsidy rate for that qualifying period. Similar to the CEWS, the incremental remuneration is capped at $1,129 per week per employee.

Unlike CEWS, the CRHP subsidy percentage is <u>not</u> calculated on a sliding scale. As long as the eligible employer has a revenue decline greater than 0% in Period 17 and greater than 10% in subsequent periods, they qualify for a fixed subsidy rate in each period.

CEWS or CRHP?

Since an eligible employer would be permitted to claim either the CRHP or the CEWS for a particular qualifying period, it would be necessary to determine which program will provide the optimal subsidy.

Although the subsidy rates under the CRHP may be higher than the CEWS, the CRHP subsidizes only total incremental remuneration for the qualifying period, whereas CEWS calculates an individual subsidy per employee, based on their total eligible (rather than incremental) remuneration for that period. Both subsidies cap the eligible remuneration at $1,129 per week per employee.

Accordingly, if there has been no increase to the wages and no new employees have been hired in a particular qualifying period, CRHP will not result in an optimal subsidy. The following simplified example shows the mechanics for an individual employee.

<u>Example 1:</u>

Consider the following circumstances in Period 20 where Employee A's hours were increased:

- Higher of the revenue decline in Period 20 or Period 19: 15%
- Total eligible remuneration of Employee A in Period 20: $1,000
- Total eligible remuneration of Employee A in baseline period (March 14, 2021 – April 10, 2021): $600

Example 1	Subsidy Percentage	Subsidy Amount
CEWS	**1.25%** = (15% - 10%) x 0.25	**$12.50** = 1.25% x $1,000
CRHP	**40%**	**$160** = ($1,000 - $600) x 40%

Accordingly, in a situation where the revenue decline is very low, the CRHP may yield a higher subsidy, assuming that there has been an increase in the hours/wages of the employee, or new employees hired.

<u>Example 2:</u>

Following Example 1, consider the employer experienced a 70% revenue decline in Period 20:

- Higher of the revenue decline in Period 20 or Period 19: 70%
- Total eligible remuneration of Employee A in Period 20: $1,000
- Total eligible remuneration of Employee A in baseline period (March 14, 2021 – April 10, 2021): $600

Example 2	Subsidy Percentage	Subsidy Amount
CEWS	**20%** = 10% + (70% - 50%) x 0.5	**$200** = 20% x $1,000
CRHP	**40%**	**$160** = ($1,000 - $600) x 40%

In Example 2, the CEWS program provides an optimal subsidy.

Note however the actual CRHP subsidy amount is to be calculated on an aggregated basis. In other words, employees who have left/been terminated or have faced a reduction in remuneration, in the current qualifying period, must also be considered in determining the CRHP subsidy amounts.

Budget 2021 content has stated that the intent is that a claimant may only access one program or the other for a given qualifying period. However, the currently proposed legislation does not appear to explicitly address this matter. This does not appear to preclude entities from claiming CEWS in one period and CRHP in another, but does appear to intend to not allow for an optimization (i.e., on a per employee basis) where a taxpayer can claim under both programs simultaneously in the same period.

Administrative relief offered for late-filed CEWS and CERS applications

Generally, taxpayers are required to submit and amend their CEWS and CERS applications for a qualifying period no later than January 31, 2021 or 180 days after the end of the qualifying period, whichever is later.

On April 21, 2021, CRA announced that, even after the deadline for a particular CEWS/CERS application has passed, they will now consider (i) late-filed original applications under exceptional circumstances; or (ii) late-filed amended applications (including requests to increase previous claims) only in certain circumstances. This administrative relief is not available where the requested late-filed claim or adjustment is the result of professional advice from an adviser that is or will be compensated based on the amount of the claim or upward adjustment.

Late-filed original applications

An original application may be accepted after the filing deadline at the CRA's discretion. Circumstances in which the late-filed original application may be allowed include where the applicant clearly attempted to file the original application before deadline but was prevented from doing so due to an outage of CRA secure portals, an issue with the applicant's account, undue delay on the part of the CRA in receiving or processing the application, or where the applicant relied upon inaccurate information provided by the CRA that directly affected the applicant's ability to file on time.

Late-filed amended applications

An amended application to reduce the amount of subsidy claimed may be made at any time. However, a request to increase the amount of subsidy claimed is only available, subject to the CRA's discretion, in certain circumstances such as where an inadvertent arithmetic error, transposition error, or unintended omission was made, or where the application was not made before the filing deadline due to inaccurate information provided by the CRA, an outage of CRA secure portals, or undue delay on the part of the CRA in processing or providing guidance in respect of the application.

How to apply for the relief

In order to apply for this relief, taxpayers must request permission by contacting the CRA's Business Enquiries phone line at 1-800-959-5525 by May 21, 2021 or 30 days after the application deadline, whichever is later.

If it is determined that the taxpayer meets the necessary conditions to submit a late application, taxpayers may submit their applications using the regular methods (i.e., My Business Account, Represent a Client or the CRA's web application).

How can Deloitte help?

If you have questions, please contact your Deloitte representative or any of the individuals noted in this alert.

For more information on COVID-19, see our [Canadian COVID-19 information hub] and our [global COVID-19 information hub]

Deloitte LLP
Bay Adelaide Centre, East Tower
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada