



The HST Blog

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The Canada Revenue Agency Announces Ice Storm Taxpayer Relief

On January 9, 2014, the Canada Revenue Agency (CRA) issued a news release "[Taxpayer relief available for businesses affected by power outages due to severe weather conditions in Ontario, Quebec, and Atlantic Canada](#)" in which it provides information to taxpayers affected by the December 2013 ice storm.

Many businesses in Ontario, Quebec and the Atlantic provinces could not file GST/HST returns on time in December due to the power outages. Late filed GST/HST returns (and failure to pay the amounts owing) could lead to assessments of interest and penalties. The CRA is willing to grant taxpayer relief relating to the late filing/late payment penalties and interest. The amount of GST/HST owing must still be paid. The delay must be reasonable. Requests for taxpayer relief will be considered by the CRA on a case-by-case basis.

Affected businesses can apply to have interest or penalties or both waived or cancelled using Form RC4288, [Request for Taxpayer Relief](#).

Comments (0) Read through and enter the discussion with the form at the end

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