

Quick Reference - COVID-19 Policy Changes Across Canada

Date: Updated 05-27

Area of Law	Description	Source
Federal Jurisdiction		

Immigration	<p>All land, air, and sea borders are closed to all non-essential travel by non-Canadians or non-permanent residents of Canada. The ban applies to irregular migrants. Supply chains will remain available to flow through the border. Students and temporary foreign workers may also still cross.</p> <p>The Canada Border Services Agency will facilitate entry for Canadians driving U.S. plated vehicles by permitting the temporary import of U.S vehicles without paying duties and taxes, subject to the following terms and conditions:</p> <ul style="list-style-type: none"> • the vehicle is only to be used to get you from the border to a specified destination in Canada and return; • the vehicle may remain in Canada for a period not exceeding 60 days from the date of importation; and • during this time, the vehicle cannot be used for any local use, for touring purposes, or for other leisure activities in Canada. <p>Commencing March 26, 2020 at 12:01pm and pursuant to the <i>Quarantine Act</i>, all travelers arriving in Canada must self-isolate for 14 days.</p> <p>Commencing April 15, 2020 at 12:01pm and pursuant to the <i>Quarantine Act</i>, all travelers arriving in Canada by any means must show they have a "credible" quarantine plan or they will be required to self-isolate in a hotel, regardless of</p>	<ul style="list-style-type: none"> - IRCC Implication of Travel Restrictions - U.S.-Canada joint initiative: Temporary restriction of travellers crossing the U.S.-Canada border for non-essential purposes - Temporary Import - Mandatory self-isolation - Credible Quarantine Plan - Domestic travel ban - Temporary Foreign Worker Program
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	<p>whether showing symptoms or not.</p> <p>Domestic travel by plane or train is prohibited for any person experiencing symptoms of COVID-19.</p> <p>The federal government has announced a \$50 million program to help farmers and fish processors who are bringing in temporary foreign workers during the COVID-19 crisis. Under the program, employers will be eligible for \$1,500 per foreign worker to help cover the costs of complying with a mandatory two-week quarantine upon their arrival in Canada. Employers must provide accommodation for the foreign workers during self-isolation and pay the workers during the 14-day period.</p>	
Employment	<p>The Government of Canada has waived the one-week waiting period for Employment Insurance (“EI”) sickness benefits for workers in quarantine or who have been directed to self-isolate which is in effect as of March 15, 2020. The Government has also waived the requirement to provide a medical certificate to access EI sickness benefits.</p> <p>The Government of Canada has extended the duration of the federal Work-Sharing program from 38 to 76 weeks and by streamlining the</p>	<ul style="list-style-type: none"> - EI - Work-Sharing - Canada Emergency Response Benefit - Canada Labour Code; job protected leave - Canada Labour Code; quarantine leave - Canada

process for accessing it.

The Government of Canada has replaced the previously announced Emergency Care Benefit and Emergency Support Benefit with the Canada Emergency Response Benefit (the “Benefit”). The Benefit will provide a taxable benefit of \$2,000/month for four months to:

- Residing in Canada, who are at least 15 years old;
- Who have stopped working because of COVID19 and have not voluntarily quit their job or are eligible for EI regular or sickness benefits;
- Who had income of at least \$5,000 in 2019 or in the 12 months prior to the date of their application; and
- Who are or expect to be without employment or self employment income for at least 14 consecutive days in the initial four-week period. For subsequent benefit periods, they expect to have no employment or self-employment income.

The Government has announced that additional persons will be eligible for the benefit including seasonal workers and those who have recently run out of employment insurance. Details are to be released later.

The Government has announced a wage boost for essential workers who make less than \$2,500 a month, including those working in long-term care facilities for the elderly. Details are to be released later.

[Emergency Student Benefit](#)

- [Wage Top Ups](#)

There are two ways to apply:

- [Online](#)
- Over the phone with an automated phone service: 1-800-959-2019 or 1-800-959-2041

The *Canada Labour Code* has been amended to provide a job-protected leave of absence of up to 16 weeks for employees in federally regulated workplaces who are unable or unavailable to work for reasons related to COVID-19. Employees wishing to take this leave are required to provide written notice to their employer of the reasons for the leave and the anticipated duration. Employees are not required to provide a medical certificate, but they may be asked to provide a written declaration in support of their reasons for taking this leave and of any change in duration.

The *Canada Labour Code* has also been amended to provide for a quarantine leave under the existing medical leave regime. The requirement that an employee produce a medical certificate in support of their need for compassionate care, critical illness or medical leave has also been temporarily lifted until September 30, 2020.

The Government has announced a \$9 billion relief package for students and young persons. Eligible postsecondary students will receive

	<p>\$1,250 per month from May to August. If they are caring for someone else or have a disability, they will receive \$1,750 per month. College and university students currently in school, planning to start school in September, or who graduated from school in December 2019 are eligible. Students earning less than \$1,000 per month can also apply. Applications open May 15, 2020.</p> <p>The Government and the provinces and territories have reached a \$4 billion agreement to cost share wage top-ups for their essential workers. The Government will contribute \$3 billion. Each province or territory will determine which workers would be eligible for support, and how much support they will receive.</p>	
Business	<p>Parliament passed Bill C-14 on April 11, 2020 which brings into law the Canada Emergency Wage Subsidy (the "Subsidy"). The Subsidy will cover 75% of remuneration paid to employees for three months retroactive to March 15, 2020 and make it available to employers of any size. To qualify, applicants must have suffered at least a 30% decline in revenue due to COVID-19 compared to the same monthly period in 2019 (see the chart below) except for the month of March in which revenues must only have declined 15%. The</p>	<ul style="list-style-type: none"> - Credit - BCAP Extension - Increase and expansion of wage subsidy - EDC guarantee - Ground Lease Rents - Transport Canada - Office of the

Government has also announced that it may allow companies to use January and February of 2020 as reference months for calculating the revenue drop. Charities and Non-Governmental Organizations may not choose to exclude government subsidies when calculating their loss of revenue. The subsidy will be available on up to \$58,700 worth of salary per employee and can be applied for through the CRA My Business Account. The subsidy must be calculated manually by the employer. Eligible employers include Canadian corporations, individuals, partnerships, non-profit organizations, and charities. Note that the wage subsidy will be considered taxable income.

	Claiming period	Reference Period for Eligibility
Period 1	March 15 – April 11	March 2020 over: <ul style="list-style-type: none"> • March 2019 or • Average of January and February 2020
Period 2	April 12 – May 9	Eligible for Period 1 OR April 2020 over: <ul style="list-style-type: none"> • April 2019 or • Average of January and February 2020
Period 3	May 10 – June 6	Eligible for Period 2 OR May 2020 over: <ul style="list-style-type: none"> • May 2019 or • Average of January and

[Superintendent of Bankruptcy Canada](#)

- [Canadian Securities Administrators](#)

- [The Investment Industry Regulatory Organization of Canada](#)

- [Orphan Wells](#)

- [Regional Development Agencies](#)

- [Entrepreneurial Research](#)

- [Parks Canada](#)

- [Wellness Together Canada](#)

- [Transport Canada Travel Requirements](#)

- [Research and Development](#)

- [Canada Commercial Rent Assistance](#)

- [Canadian Seafood Stabilization Fund](#)

- [Agricultural](#)

		February 2020
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The Government has announced that it will extend the Subsidy to August 31, 2020. The Subsidy will also be available to registered journalism organizations, registered amateur athletic associations, Indigenous government-owned corporations and non-public colleges and schools, including arts, driving, language and flight schools.

Those organizations that do not qualify for the Canada Emergency Wage Subsidy may continue to qualify for the previously announced wage subsidy of 10 per cent of remuneration paid from March 18 to before June 20, up to a maximum subsidy of \$1,375 per employee and \$25,000 per employer.

The Business Credit Availability Program will allow the Business Development Bank of Canada and Export Development Canada to provide more than \$65B of additional support, largely targeted to small and medium-sized businesses. The BCAP will consist of:

- The Canada Emergency Business Account with which it will guarantee loans of up to \$40,000 to small businesses and that, in certain circumstances, up to \$10,000 in loans may be forgiven. The loans will be interest-free for the first year. Qualifying organizations will need to demonstrate that they paid between \$20,000 and \$1.5 million

[Programs](#)

- [Subsidy Extension](#)
- [LEEFF](#)
- [Regional Relief and Recovery Fund](#)
- [Fish Harvester Support](#)
- [CEBA Extension](#)

in total payroll in 2019. Canada has announced that businesses with a 2019 payroll lower than \$20,000 will still qualify if they possess a business operating account at a financial institution and a Canada Revenue Agency business number, filed 2018 or 2019 taxes, and have eligible non-deferrable expenses between \$40,000 and \$1.5 million. Eligible non-deferrable expenses could include costs such as rent, property taxes, utilities, and insurance;

- The Small and Medium-sized Enterprise Loan and Guarantee Program that will enable up to \$40 billion in additional lending. The program will help Canada's financial institutions provide credit and liquidity options, backed by BDC and EDC, that a range of Canadian businesses need. To access these loans, business owners must contact their primary financial institution which will assess their situation and deploy the financing as appropriate. Loans can be up to \$6.25 million.
- A Co-Lending Program for Small and Medium-Sized enterprises where BDC will work with financial institutions to co-lend term loans to SMEs for their operational cash flow requirements. Eligible businesses may obtain incremental credit amounts of up to \$6.25 million through the program.

Canada has announced it will extend the Business Credit Availability Program to mid-sized companies with larger financing needs. Mid-market businesses will have access to loans

of up to \$60 million per company and guarantees of up to \$80 million facilitated through Export Development Canada and the Business Development Bank of Canada.

Export Development Canada will offer the banks of all export companies a guarantee on loans of up to \$5M.

The federal government has announced it is waiving ground lease rents from March 2020 through to December 2020 for the 21 airport authorities that pay rent to the federal government. The government will also provide comparable treatment for PortsToronto, which operates Billy Bishop Toronto City Airport and pays a charge to the federal government.

Transport Canada has prohibited all commercial marine vessels with a capacity of more than 12 passengers from engaging in non-essential activities. It has also prohibited all Canadian cruise ships from mooring, navigating, or transiting Canadian Arctic waters. It has also ordered all ferries and essential passenger vessels to immediately reduce by 50% the maximum number of passengers that may be carried on board and to implement alternative practices to reduce the risk of spreading COVID-19. Some exceptions apply.

The Office of the Superintendent of

Bankruptcy Canada has recommended that Licensed Insolvency Trustees work with debtors and third parties to ensure that they are handling insolvencies in a flexible manner that is the least prejudicial to individuals in financial distress.

The Canadian Securities Administrators will provide 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. This will include financial statements, management's discussion and analysis, management reports of fund performance, annual information forms, technical reports, and certain other filings. All CSA proposals currently out for comment will have their comment periods extended by 45 days.

The Investment Industry Regulatory Organization of Canada has announced several relief measures for Dealer Members including the requirement for client signatures, extending deadlines to file certain documents, changes to the Form 1 audit procedures, suspension of late filing fees, and others.

The Government has announced \$1.7 billion to clean up orphan wells in Alberta, Saskatchewan and British Columbia, as well as aid for rural

businesses and people working in the arts and culture sectors. It also announced \$962 million for regional development agencies to help smaller employers in rural areas that do not have access to traditional financial institutions like banks and credit unions.

The Government announced \$270 million for a program for entrepreneurial and industrial research and another \$500 million to support Canadians who work in the arts, culture and sports sectors.

Parks Canada has extended the suspension of camping reservations and events until at least May 31, 2020.

The Minister of Health has launched the Wellness Together Canada portal to connect Canadians to mental health professionals for confidential sessions in order to help address mental health and substance use issues.

Transport Canada has ordered all travelers travelling by air to cover their mouth and nose:

- at Canadian airport screening checkpoints, where the screeners cannot always keep two metres of separation between themselves and the traveller;
- when they cannot physically distance from others, or as directed by the airline employees; and
- when directed to do so by a public

health order or public health official.

Aviation passengers on all flights departing or arriving at Canadian airports will also be required to demonstrate they have the necessary non-medical mask or face covering during the boarding process otherwise they will not be allowed to continue on their journey. When travelling by marine modes of transportation, travellers are encouraged to wear non-medical masks or face coverings whenever possible. Passengers travelling by rail or motor carrier/bus modes of transportation are also strongly encouraged to wear non-medical masks or face coverings as much as possible.

The Government has announced it will direct \$1.1-billion towards research and development over COVID-19. The funds will be allocated to developing a vaccine, clinical trials and expanded testing.

The Government has announced the Canada Emergency Commercial Rent Assistance. This program will provide forgivable loans to qualifying commercial land owners to cover 50% of three monthly rent payments that are payable by eligible small business tenants who are experiencing financial hardship during April, May, and June. The loans will be forgiven if the mortgaged property owner agrees to

reduce the small business tenants' rent by at least 75% under a rent forgiveness agreement, which will include a term not to evict the tenant while the agreement is in place. The small business tenant would cover the remainder, up to 25% of the rent. Eligible small business tenants are businesses paying less than \$50,000 per month in rent and who have temporarily ceased operations or have experienced at least a 70% drop in pre-COVID revenues. This support will also be available to non-profit and charitable organizations. The program will be administered through the Canadian Mortgage and Housing Mortgage Corporation. To be eligible, the commercial property owner must:

- own commercial real property which is occupied by one or more impacted small business tenants
- enter (or have already entered) into a legally binding rent reduction agreement for the period of April, May and June 2020, reducing an impacted small business tenant's rent by at least 75%
- ensure the rent reduction agreement with each impacted tenant includes:
 - a moratorium on eviction for the period during which the property owner agrees to apply the loan proceeds, and
 - a declaration of rental revenue included in the attestation

The Government has announced \$62.5 million Canadian Seafood

Stabilization Fund for Canada's fish and seafood which will go toward protecting workers and putting in place recommended health guidelines within the industry.

The Government has announced a \$252 million investment in Canada's agriculture programs to support farmers, food businesses, and food processors who provide essential services to Canadians. The funds will be allocated as follows:

- \$75 million to food processors to assist in updating the health and safety conditions of such processors along with automation;
- \$125 million to assist beef and pork producers and processors and farmers and ranchers faced with additional costs incurred as a result of COVID19, including set-asides for cattle and hog management programs to manage livestock backed-up on farms;
- An increase of the Canadian Dairy Commission's borrowing limit by \$200 million;
- The firstever Surplus Food Purchase Program with an initial \$50 million fund designed to help redistribute existing and unsold inventories; and

Increase of AgriStability interim payments from 50 per cent to 75 per cent.

Creation of the Large Employer Emergency Financing Facility ("LEEFF"). LEEFF will provide bridge financing to Canada's largest employers, whose needs during the

pandemic are not being met through conventional financing, to keep their operations going. Companies seeking support must demonstrate how they intend to preserve employment and maintain investment activities. Recipients will need to commit to respect collective bargaining agreements and protect workers' pensions. The LEEFF program will require strict limits to dividends, share buy-backs, and executive pay. In considering a company's eligibility for assistance under LEEFF, an assessment may be made of its employment, tax, and economic activity in Canada, as well as its international organizational structure and financing arrangements. LEEFF will not be used to resolve insolvencies or restructure firms, nor will it provide financing to companies that otherwise have the capacity to manage through the crisis.

Canada has announced the Regional Relief and Recovery Fund (RRRF) which will devote nearly \$962 million to help more businesses and organizations in sectors such as manufacturing, technology, tourism and others that are key to the regions and to local economies. RRRF is specifically targeted toward those that may require additional help to recover from the COVID-19 pandemic but have been unable to access existing support measures.

Canada has announced up to \$469.4

million in funding to support Canada's fish harvesters that cannot access existing federal measures. This investment builds on Canadian Seafood Stabilization Fund. The funding will be split amongst three initiatives:

- The Fish Harvester Benefit, a program worth up to \$267.6 million, to help provide income support for this year's fishing seasons to eligible self-employed fish harvesters and sharepersons crew who cannot access the Canada Emergency Wage Subsidy. Support will be provided to those that experience fishing income declines of greater than 25 per cent in the 2020 tax year, compared with a reference period to be identified. This measure covers 75 per cent of fishing income losses beyond a 25 per cent income decline threshold, up to a maximum individual entitlement equivalent to what is provided under the Canada Emergency Wage Subsidy (\$847 per week for up to 12 weeks).
- The Fish Harvester Grant, a program worth up to \$201.8 million, to provide grants to help fish harvesters impacted by the COVID-19 pandemic, and who are ineligible for the Canada Emergency Business Account or equivalent measures. The program would provide non-repayable support of up to \$10,000 to self-employed fish harvesters with a valid fishing licence. Size of the non-repayable support will vary depending on the level of fish harvesters' historic

	<p>revenue.</p> <p>Proposed changes to Employment Insurance (EI) that would allow self-employed fish harvesters and sharepersons to access EI benefits on the basis of insurable earnings from previous seasons (winter and summer claims).</p>	
Research	<p>Canada has announced \$450 million in funding to help Canada's academic research community during the COVID-19 pandemic. The investment will provide wage supports to universities and health research institutes of up to 75 per cent per individual, with a maximum of \$847 per week. It will also support universities and health research institutes to maintain essential research-related activities during the crisis, and to ramp back up to full research operations once physical distancing measures are lifted. This will cover up to 75 per cent of total eligible costs, and will support activities such as the safe storage of dangerous substances, and restarting data sets that were interrupted during the pandemic.</p>	<p>- Academic Research</p>
Tax	<p>The Canada Revenue Agency ("CRA") will defer interest and penalty-free the filing of individual tax returns under Part I of the <i>Income</i></p>	<p>- Tax filing extension; no SME audits</p>

	<p><i>Tax Act</i> until June 1, 2020 and the payment by all taxpayers of income tax payable until August 31, 2020.</p> <p>Similarly, the CRA will not initiate any post-assessment audits on small or medium businesses for the next four weeks.</p> <p>Charities with a Form T3010, <i>Registered Charity Information Return</i>, due between 18 March 2020 and 31 December 2020, the filing deadline is extended to 31 December 2020.</p> <p>The Charities Directorate has suspended all operations until further notice.</p> <p>The CRA has announced that collections activities on new debts will be suspended until further notice, and flexible payment arrangements will be available.</p> <p>The Tax Court of Canada has ordered the extension of all timelines prescribed by the rules of that Court while it is closed for business until 30 March 2020.</p> <p>The deadline to file a partnership's information return has been extended to May 1, 2020.</p> <p>The CRA has extended the filing date for trusts with a taxation year ending December 31, 2019 from March 31, 2020 to May 1, 2020. If a trust's tax return filing deadline is in April or May 2020, the deadline is extended to</p>	<ul style="list-style-type: none"> - Charities, collections on new debts, Tax Court - Deferral of sales tax and customs duties, tax remittances - Trusts, partnerships and NR4 information returns - Canada Emergency Commercial Rent Assistance Program
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	<p>June 1, 2020.</p> <p>The CRA has extended the deadline to file a NR4 information return from April 30, 2020 to May 1, 2020.</p> <p>Any other information return due on or after March 19, 2020 and before June 1, 2020, the deadline is extended to June 1, 2020.</p> <p>CRA has extended the deadline to remit GST/HST to June 30, 2020 for the following reporting periods:</p> <ul style="list-style-type: none"> • For monthly filers, the February, March and April 2020 reporting periods; • For quarterly filers, the quarterly periods ending between Jan. 1, 2020 and March 31, 2020; • For annual filers, the GST/HST remittances and instalments due in March, April or May 2020. <p>The Government has announced the creation of the Canada Emergency Commercial Rent Assistance program for small businesses that will seek to provide loans and/or forgivable loans to commercial property owners who in turn will lower or forgo the rent of small businesses for the months of April (retroactive), May, and June. Details to be released later.</p>	
Mortgages	The Government of Canada launched the Insured Mortgage Purchase Program which will purchase \$50B of	- Insured Mortgage Purchase

	insured mortgage pools through the Canadian Mortgage and Housing Corporation and other mortgage insurers.	Program
Intellectual Property	<p>Orders for all intellectual property documents from the Canadian Intellectual Property Office (“CIPO”) are suspended until services are resumed.</p> <p>The Trademarks Opposition Board has announced it will ensure that all parties before it will be able to obtain extensions to their deadlines affected by COVID-19. The days falling between March 16 and April 30 are designated pursuant to s. 66 of the <i>Trademarks Act</i> such that any deadlines in a proceeding between said dates now fall on May 1, 2020.</p> <p>The Commissioner of Patents has designated the days between March 16 and April 30 under s. 78(2) of the <i>Patent Act</i> such that any time period which ends during one of these days is extended until the day after the expiry of the designated period.</p> <p>The Minister has designed the days between March 16 and April 30 pursuant to the Industrial Design Act such that any time period which ends during one of these days is extended until the day after the expiry of the designated period.</p>	- CIPO

Miscellaneous

Canada and other global leaders have launched the Coronavirus Global Response which aims to initially raise more than \$8 billion (USD) to help researchers and innovators develop solutions to test, treat, and protect people, and to prevent the further spread of COVID-19. Canada will raise \$850 million.

Canada has announced that families receiving the Canada Child Benefit will get an increase of \$300 per child in May 2020 and another in July 2020. Eligible families will automatically receive this one-time increase as part of their scheduled CCB payment in May. Those who already receive the CCB do not need to re-apply.

Canada has announced it is investing \$240.5 million to develop, expand, and launch virtual care and mental health tools to support Canadians. The investment, developed in consultation with the provinces and territories, will be used to create digital platforms and applications, improve access to virtual mental health supports, and expand capacity to deliver health care virtually, including projects to reach vulnerable Canadians.

\$2.5 billion fund for a one-time tax-free payment of \$300 for seniors eligible for the Old Age Security pension, with an additional \$200 for seniors eligible for the Guaranteed Income Supplement ("GIS"). It also

- [Coronavirus Global Response](#)

- [Canada Childcare Benefit](#)

- [Virtual Care Tools](#)

- [Additional Seniors Support](#)

- [Red Cross](#)

- [Additional Indigenous Funding](#)

announced the expansion of the New Horizons for Seniors Program with an additional investment of \$20 million to support organizations that offer community-based projects that reduce isolation, improve the quality of life of seniors, and help them maintain a social support network. Finally, Canada has temporarily extended GIS and Allowance payments for seniors whose 2019 income information has not been assessed. Seniors are encouraged to submit their 2019 income information as soon as possible and by no later than October 1, 2020.

Canada has announced up to \$100 million in funding to help the Red Cross. This funding includes up to \$41 million to address immediate COVID-19 needs, with over \$15 million committed to enhance the Red Cross' response capacity and \$25 million to support public health efforts. In addition, up to \$59 million of this funding will be available to support additional relief and recovery efforts this year related to COVID-19, as well as for future floods and wildfires.

Canada has announced \$75 million in new funding for Indigenous organizations providing services to Indigenous peoples in urban centres and off reserve. This additional funding will support more community-based projects that address the critical needs of Indigenous

	<p>populations during this crisis, including food security, mental health support services, and sanitation and protective equipment.</p>	
Provincial Jurisdiction		
<p>Ontario</p> <p>Ontario's emergency under section 7.0.1(1) of the <i>Emergency Management and Civil Protection Act</i> has been extended to April 13.</p>		
Business	<p>Ontario has released a plan for business reopening. The plan consists of three stages and begins with the reopening of the following businesses:</p> <ul style="list-style-type: none"> • Garden centres • Landscaping and lawn care • Additional construction sites • Automatic/self-serve car washes • Auto dealerships • Golf courses • Marinas <p>The plan can be viewed here. In addition, the province has provided a list of rules that businesses must abide by when they do re-open involving physical distancing and sanitation.</p> <p>The following essential services can</p>	<ul style="list-style-type: none"> - List of Essential Services - Rules for Businesses who Reopen - Ontario Regulation 52/50 - Ontario: COVID-19 relief measures for your business - Ontario Regulation 98/20 - Ontario Together Fund - Agri-Food Portal - Ontario Jobs

	<p>remain open. Everything else must close their physical locations:</p> <ul style="list-style-type: none"> • Supply chains • Food services and accommodations including restaurants (take-out only) and beer, wine and liquor stores • Pharmacies • Gas stations • Laundromats/dry cleaners • Vehicle and equipment repair • Courier services • Funeral and related services • Temporary agencies • Vets (urgent matters only) • Hotels • Cheque cashing services • Businesses that provide certain financial services • Institutional, Residential, Commercial and Industrial Maintenance • Telecommunications and IT Infrastructure/Service Providers • Transportation • Manufacturing and production • Agriculture and food production • Construction • Resources and energy (such as mining, forestry, etc. • Utilities and Community Services • Communications industries • Research • Health Care and Seniors Care and Social Services <p>All organized events of 50 people or more are prohibited.</p> <p>On May 6th the government announced a plan to ease restrictions</p>	<p>and Recovery Committee</p> <p>- Reopening Economy</p> <p>- Website Launch</p> <p>- Restrictions Ease on Retail and Construction</p>
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on retail and essential construction. Retail stores now allowed curbside pick up and essential construction is expanded to include below-grade multi-unit residential projects.

More affordable electricity bills for eligible residential, farm and small business consumers by providing \$5.6 billion for electricity cost relief programs in 2020-21.

Additionally, the province is setting the electricity rate to the lowest “off-peak” rate 24 hours a day for 45 days for residential, farm and small businesses.

Banning of “price gouging” of necessary items such as face masks, disinfecting wipes, personal hygiene products etc.

\$50 million in support is being offered to companies in order to retool, build capacity or adopt the technological changes needed to produce supplies and equipment for hospitals, long-term care homes and other critical public services.

Launch of web portal to connect individuals seeking employment with employers in the agri-food sector to ensure grocery store shelves are stocked.

Ontario government has launched a new Ontario Jobs and Recovery Committee which will focus on getting businesses up and running and people back to work after the COVID-

	<p>19 pandemic.</p> <p>Premier Doug Ford announced Ontario's framework for reopening the economy. The framework presents a three-stage process.</p> <p>Ontario is launching a “COVID-19: Tackling the Barriers” website to help businesses overcome the challenges created by the coronavirus. Businesses working to retool their operations to produce health-related products, or those that want to continue their operations in this new environment of physical distancing, can submit any potential roadblocks to the website. The province is prepared to allow temporary changes to provincial rules and regulations in order to remove any barriers that are hindering business and Ontario's supply chain.</p>	
Law Enforcement	<p>Individuals who are charged with an offence under the <i>Emergency Management and Civil Protection Act</i> will be required to identify themselves when asked by a provincial offences officer.</p>	<p>- Ontario Newsroom</p>
Construction	<p>Guidelines released regarding health and safety for construction sites. The guidelines address issues such as:</p> <ul style="list-style-type: none"> • on-site sanitation 	<p>- Ontario Newsroom</p> <p>- Expanded Construction</p>

	<ul style="list-style-type: none"> • staggering shifts • restriction of numbers on site and in elevators • tracking and monitoring workers <p>Ontario is extending construction hours for essential constructions projects (such as in the health care sector) to 24 hours a day. This is to help accelerate the completion of said projects and enable employers to take necessary steps to protect workers. Noise bylaws will not apply to these projects during this time.</p> <p>The suspension of the limitation periods and procedural time periods have been lifted with respect to the <i>Construction Act</i>, which will allow for the release of holdback payments to contractors and subcontractors.</p>	<p>Times</p> <p>- Amending Ontario Regulation 73/20</p>
Employment	<p>Employee entitled to a leave of absence without pay, starting on the prescribed date, if the employee will not be performing the duties of his or her position because of various reasons related to a designated infectious disease, including that the employee is under medical investigation, supervision or treatment; that the employee is in quarantine or isolation; that the employee is providing care or support to another individual; or that the employee is affected by travel restrictions.</p> <p>Cutting taxes by \$355 million for</p>	<p>- Bill 186, <i>Employment Standards Amendment Act (Infectious Disease Emergencies)</i>, 2020</p> <p>- Ontario's Action Plan</p> <p>- WSIB Financial Relief Package</p> <p>- Employer Health Tax</p>

	<p>about 57,000 employers through a proposed temporary increase to the Employer Health Tax exemption.</p> <p>Supporting regions lagging in employment growth with a proposed new Corporate Income Tax Credit, the Regional Opportunities Investment Tax Credit.</p> <p>Allowing employers to defer payments to Workplace safety and Insurance Board (WSIB) for up to 6 months.</p> <p>Private sector employers with total annual Ontario remuneration of less than \$5 million are currently eligible for exemption on Employer Health Tax up to \$490,000 of their payroll. Government will retroactively increase this exemption to \$1 million for 2020.</p>	<p>- Income Tax Filing and Payment Dates</p>
Litigation	<p>Ontario government has made an order suspending all limitation periods and procedural deadlines in Ontario proceedings. Suspension is retroactive to March 16, 2020 and will last for duration of Ontario's state of emergency.</p> <p>For duration of emergency, service of documents on Crown in right of Ontario, any Minister of the Crown including the Attorney General of Ontario, the Children's Lawyer, the Public Guardian and Trustee or the Director of the Family Responsibility</p>	<p>- Ontario Regulation 73/20</p> <p>- Ontario Regulation 76/20</p> <p>- Human Rights Tribunal Notice</p>

	<p>Office solely by electronic means as designated on Ministry of Attorney General's website.</p> <p>The Human Rights Tribunal of Ontario released guidance on current processes and procedures.</p>	
Real Estate	<p>Condo Corporations:</p> <p>Tarion is reviewing each delay in necessary inspections for the purposes of a Performance Audit on a case by case basis.</p> <p>Delays in condominium construction and necessary reporting under B19 for Field Review Consultants that are caused by the COVID-19 pandemic will not impact the project or reflect the FRC performance.</p> <p>Unit owners' reluctance to open their homes for trades and builders or condo corporations concerns about allowing access to the common elements will not be viewed by Tarion as denied access during this period. This also applies to builders and their trades and suppliers who do not wish to enter condo spaces or units.</p> <p>All repair timelines will be suspended until April 13, 2020. This does not apply to emergencies or health and safety issues.</p>	<p>- Advisory From Tarion to Condo Corporations & Field Review Consultants on COVID-19 Pandemic</p>

Indigenous	<p>Providing additional supports of \$26 million to Indigenous peoples and communities, including emergency assistance for urban Indigenous peoples in financial needs, and costs for health care professionals and critical supplies to reach remote First Nations.</p>	<p>- Ontario's Action Plan</p>
Tax	<p>Five-month relief period for businesses who are unable to file or remit select provincial taxes on time due to special circumstances caused by COVID-19. Deadlines remain the same, but penalties and interest will not apply beginning April 1 to businesses that miss any deadlines under select provincial taxes. This relief is automatic. The taxes including in the relief are:</p> <ul style="list-style-type: none"> • Employer Health Tax • Tobacco Tax • Fuel Tax • Gas Tax • Beer, Wine & Spirits Tax • Mining Tax • Insurance Premium Tax • International Fuel Tax Agreement • Retail Sales Tax on Insurance Contracts and Benefit Plans • Race Tracks Tax <p>Government is also suspending audit interactions with most Ontario businesses for the month of April.</p> <p>Employer Health Tax Exemption: Businesses with less than \$5 million</p>	<p>- Ontario Announces Interest and Penalty Relief for Businesses</p> <p>- Ontario's Action Plan</p> <p>- 2020-2021 Ontario's Action Plan</p> <p>- Details of Tax Measures</p>

in total Ontario remuneration currently have an exemption from \$490,000 of remuneration. Retroactive to January 1, 2020, the exemption will increase to \$1 million. Taxpayers who have already paid instalments on the basis of the \$490,000 exemption can expect return to be corrected.

New Regional Opportunities

Investment Tax Credit: 10% refundable tax credit available to Canadian-Controlled Private Corporations who make qualifying capital expenditures in Ontario, but only if made outside Ottawa, the GTA, and various other regions near the GTA. Credit is only available to extent the qualifying investment becomes “available for use” on or after March 25, 2020.

Property Taxes: Property taxes in 2021 will be the same valuations in place for 2020.

Deferring the upcoming June 30 quarterly municipal remittance of education property tax to school boards by 90 days. This will provide municipalities with the flexibility to provide property tax deferrals to residents and businesses.

Government proposed new 10% refundable Corporate Income Tax credit for capital investment by eligible corporations.

Wills and Estates	<p>Wills may be witnessed by audio-visual communication technology (electronically) provided at least one person who is providing the services as a witness is a licensee within the meaning of the <i>Law Society Act</i>. This will be for the duration of the emergency.</p>	<p>- Ontario Regulation 129/20</p>
Cannabis	<p>A holder of a retail store authorization may operate a retail cannabis store for the purposes of allowing customers to pick up cannabis and other things permitted for sale at a cannabis store, subject to these conditions:</p> <ul style="list-style-type: none"> • Payment must be received (online or by phone) prior to pick up • Pick up location must be an outdoor area near the retail store • I.D. must be checked upon pick up for a person who appears under the age of 25 • Cannabis must be sold in its original packaging and in a manner as to ensure contents are not visible • Items may only be picked up between 9 a.m. and 11 p.m. • Cannabis may not be sold for pick up at a cannabis retail store located on a reserve if the Registrar has received a copy of a resolution of the council of the band in respect of the reserve requesting that cannabis retail stores not sell cannabis within the reserve <p>Delivery of cannabis is also permitted</p>	<p>- Ontario Regulation 128/20</p>

	<p>subject to the following restrictions:</p> <ul style="list-style-type: none"> • Payment must be received prior to delivery • Delivery must be made to residential address as specified in order • Delivery must be made to a person at least 19 years of age • I.D. must be presented upon delivery • Cannabis must be sold in its original packaging with the contents not visible • Delivery is only permitted between 9 a.m. and 11 p.m. • May not be delivered to an address located on a reserve if the Ontario Cannabis Retail Corporation has received a copy of a resolution of the council of the band under subsection 28.1 (1) of the <i>Ontario Cannabis Retail Corporation Act, 2017</i> requesting that the Corporation not sell cannabis within the reserve • Cannabis may not be delivered to an address on a reserve if the Registrar has received a copy of a resolution of the council of the band in respect of the reserve requesting that cannabis retail stores not sell cannabis and other things for delivery within the reserve 	
Insurance	<p>Amendment to the <i>Insurance Act</i> will allow auto insurance companies to provide temporary insurance premium rebates to drivers during the pandemic. This allows insurance companies to provide insurance premium rebates for up to 12 months</p>	<p>- Ontario Newsroom</p>

	after the declared emergency has ended.	
Leasing	Implementation of OCECRA which will provide forgivable loans to eligible commercial property owners experiencing potential rent shortfalls because their small business tenants have been impacted by COVID-19. To receive the loan, property owners will be required to reduce the rental costs of small business tenants from April to June by at least 75% and commit to a moratorium on evictions for three months.	- OCECRA
Child Care	The Government of Ontario expanded the list of essential workers eligible to receive free emergency child care during the COVID-19 outbreak.	- More Frontline Workers Eligible for Emergency Child Care
<p>British Columbia</p> <p>B.C. has declared a state of emergency under s. 9.1 of the <i>Emergency Program Act</i>.</p>		
Business	<p>All personal service establishments, such as barbershops, salons, and health spas, are ordered closed.</p> <p>All bars and restaurants are ordered closed except for takeout and</p>	<p>- Personal Service Shops Closed</p> <p>- Bars and</p>

	<p>delivery. The B.C. Liquor and Cannabis Regulation Branch has announced it will temporarily permit restaurants, pubs, breweries and other licensees to expand service areas, such as patios, to support physical distancing requirements and industry recovery during the COVID-19 pandemic. No fees are applicable. Licensees must comply with all local bylaws and liquor-primary and manufacturer licensees must also receive the approval of their local government.</p> <p>Gatherings of 50 or more individuals are banned.</p> <p>Child care providers staying open will receive enhanced funding of seven times their average monthly funding from government, which is expected to cover approximately 75% of a group facility's average monthly operating expenses. They'll also continue to receive ECE wage enhancements for their staff. Providers that are closed are eligible to receive two times their average monthly funding from government, which is expected to cover approximately 20% of an average group facility's monthly operating expenses.</p> <p>Long-term care facilities are to restrict visitors to essential visitors only.</p> <p>Effective immediately, B.C. businesses with a payroll over \$500,000 can defer their employer</p>	<p>Restaurants</p> <ul style="list-style-type: none"> - Expansion of Service Areas - Gatherings of 50+ - Child care providers - Long term care - Health tax deferrals - Tax filing extension, school tax cut, economic stimulus - School property tax - B.C. Government Orders - Rent Supplement - Hydro Relief - Self-isolation - BC Parks - Builders Lien - Temporary Foreign Workers - Supply Chain - B.C. Business
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	<p>health tax payments until Sept. 30, 2020. Businesses with a payroll under this threshold are already exempt from the tax.</p> <p>B.C. is extending tax filing and payment deadlines for the provincial sales tax (PST), municipal and regional district tax on short-term accommodation, tobacco tax, motor fuel tax and carbon tax until Sept. 30, 2020. The scheduled April 1 increase to the provincial carbon tax, as well as the new PST registration requirements on e-commerce and the implementation of PST on sweetened carbonated drinks, will be delayed and their timing will be reviewed by Sept. 30, 2020. School property tax for properties in the business and light and major industry property classes (i.e., classes 4, 5 and 6) will be halved for the 2020 tax year.</p> <p>Business and light- and major-industry property classes will see their school tax cut by three quarters. This will provide \$700 million in immediate relief for business that own their property and allow commercial landlords to immediately pass savings on to their tenants in triple-net leases.</p> <p>The B.C. government is partnering with business and labour leaders to build an economic stimulus plan. The Province has allocated \$1.5 billion for economic recovery.</p> <p>The B.C. government has issued</p>	<p>COVID-19 Support Service</p> <ul style="list-style-type: none"> - Commercial Property Tax - Municipal Governments - Price Gouging - Electronic Meetings - Industrial Camps - CECRP - Family Caregivers of British Columbia - Stumpage Fee Deferral - Buy BC E-commerce - Oil and Gas Site Cleanup - B.C. Agri-Business Planning Program - Destination Marketing Organizations
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orders banning the secondary resale of food, medical supplies, personal protective equipment, cleaning and other essential supplies, restricting quantities of items purchased at point of sale, and enabling municipal bylaw officers to support enforcement of the provincial health officer's orders for business closures and gatherings.

The B.C. government has announced a rent supplement of up to \$500 for each of the next four months. To be eligible, renters must be eligible for the federal government's Employment Insurance expansion.

BC Hydro will offer bill relief to residential customers who have lost their jobs or are unable to work as a result of COVID-19 in the form of a credit equal to three times their average monthly bill over the past year at their home. It does not have to be repaid. Small businesses that have been forced to close due to COVID-19 will have their power bills forgiven April through to June 2020. Major industries, like pulp and paper mills and mines, will have the opportunity to defer 50% of their bill payments for three months.

BC Hydro rates were reduced by 1% on April 1, 2020.

The B.C. Government has announced that international travelers (including from the United States) coming to the province are required to provide a self-isolation plan before

or upon arrival to B.C., regardless of their point of entry to Canada which can be submitted online or completed in person on arrival and must show that returning travelers have supports in place to safely self-isolate for 14 days.

The British Columbia Civil Resolution Tribunal, which remains open, is extending statutory deadlines and waiving fees for those struggling financially upon request. It has also extended deadlines for respondents who are impacted by the pandemic until at least May 15, 2020. New applications for default decisions and orders from March 18, 2020 will not be processed until at least May 15, 2020.

BC Parks has closed all parks.

The Minister of Public Safety and Solicitor General has ordered that the suspension of the provincial limitation periods does not apply to mandatory limitation periods and any other mandatory time period established under the [Builders Lien Act](#), and the sections of the *Strata Property Act*, which deal with builders liens.

British Columbia has announced that all temporary foreign workers will be required to self-isolate in government-managed accommodations for 14 days prior to being transported to farms. The Province will fund hotel and food-service costs during the 14-day self-

isolation period. Employers are responsible for paying temporary foreign workers for a minimum 30 hours per week during self-isolation, and at the rate of pay specified on the federal Labour Market Impact Assessment.

The Province has created a new Provincial Supply Chain Coordination Unit to assist with co-ordinating the distribution of goods and services. The Province has also launched the COVID-19 Supply Hub, a made-in-B.C. online platform to co-ordinate, find and speed up the delivery of medical supplies and personal protective equipment for provincial health authorities to support front-line health workers.

B.C. has created the B.C. Business COVID-19 Support Service which will serve as a single point of contact for businesses throughout the province looking for information on resources available during the COVID-19 pandemic commencing April 16, 2020.

B.C. has announced that it will reduce most commercial property tax bills by an average of 25%. Late payment penalties for commercial properties in classes 4, 5, 6, 7, and 8 are postponed until October 1, 2020.

Municipal governments have been authorized to borrow interest-free from their existing capital reserves. In addition, provincial school tax

remittances have been delayed until the end of 2020 and municipalities have been granted greater flexibility to carry debt for an additional year.

B.C. has announced that businesses engaging in price gouging or reselling medical supplies may be subject to a \$2,000 fine.

B.C. has enacted a temporary change under the *Emergency Program Act* to allow electronic meetings of companies, societies and co-operatives during the Province's state of emergency. The order helps corporations hold annual or special general meetings, in accordance with the provincial health officer's order against gatherings of more than 50 people. The order will also override requirements under the *Business Corporations Act*, *Societies Act* and *Cooperative Association Act* that prohibit electronic meetings, including a corporation's own articles, bylaws or rules. In addition to electronic meetings, all corporations will be able to hold hybrid meetings, giving people the option to participate in person or electronically.

B.C.'s provincial health officer has released an order for industrial camps and guidelines to protect people working in the silviculture sector during the COVID-19 pandemic in order to help contractors, tree planting operators and their employees reduce the risks of COVID-19. The order requires

certain screening, hygiene, training, food preparation, and outside-camp travel measures to be taken. British Columbia has announced it will be participate in the Canada Emergency Commercial Rent Program administered through the Canada Mortgage and Housing Corporation and will contribute \$80 Million.

British Columbia has announced it is doubling this year's funding for Family Caregivers of British Columbia to \$1 million, helping support both caregivers and seniors.

British Columbia has announced it will defer stumpage fees it charges operators to harvest, buy or sell trees from Crown land for three months. The deferral with interest is available to Tree Farm Licence, Replaceable Forest Licence and First Nations' Woodlands Licence holders who are in good financial standing with the Province. They also must be following through on their reforestation obligations.

B.C. is providing \$300,000 to support industry-led Buy BC e-commerce activities. The funding is under the Ministry of Agriculture's Buy BC Partnership Program and helps farmers, ranchers and food and beverage processors market their products as locally grown, raised, harvested or produced, so as to attract B.C. consumers to buy local.

B.C. has announced the creation of three programs designed to facilitate the Government of Canada's \$120 million designated to support cleaning up B.C. oil and gas sites:

- The Dormant Sites Reclamation Program will provide \$100 million to reclaim dormant oil and gas sites, which are wells that have been inactive for five consecutive years and are unlikely to be returned to service. This program will provide up to \$100,000, or 50% of total costs, whichever is less.
- The Orphan Sites Supplemental Reclamation Program will provide \$15 million to reclaim orphan oil and gas sites where the operator is insolvent, no longer exists or cannot be located. This program will be administrated by the BC Oil and Gas Commission (BCOGC) and will be in addition to \$27 million in planned BCOGC clean up of such wells for 2020-21.
- The Legacy Sites Reclamation Program will provide \$5 million to address the legacy impacts of historical oil and gas activities that continue to have environmental impacts, such as on wildlife habitat or on the traditional use by Indigenous peoples.

These programs will be open to oil and gas field service companies and contractors based in B.C., with registration, office and operations in B.C.

B.C. has announced that the latest intake of the B.C. Agri-Business Planning Program is open

	<p>to applications and has been expanded to include aquaculture and seafood companies in developing COVID-19 business recovery plans. B.C. agriculture, seafood and food processing business owners are encouraged to apply if their revenues have decreased by at least 30% as a result of COVID-19. The funding available includes up to \$5,000 in business planning services and coaching for individuals, and up to \$20,000 for groups, from a qualified business consultant, to develop an immediate and long-term recovery plan. Eligible applicants may also apply to the specialized business planning stream of the program to further strengthen their business.</p> <p>B.C. has announced a \$10 million grant to be disbursed amongst fifty-nine B.C. community destination marketing organizations (DMOs) severely impacted by COVID-19 travel restrictions. The funds will assist DMOs with operating and supporting economic recovery efforts in the tourism sector.</p>	
Education	<p>Schools offering kindergarten to Grade 12 are ordered to suspend all in-person instruction.</p> <p>Post-secondary education is suspended.</p>	<ul style="list-style-type: none"> - Schools closed - Universities closed

Employment	<p>Employers must excuse workers for sickness without a doctor's note.</p> <p>The B.C. government has announced it will be making changes to the <i>Employment Standards Act</i> to protect workers and prevent layoffs.</p> <p>British Columbia has or will create the B.C. Emergency Benefit for Workers which will provide a tax-free \$1,000 payment to British Columbians whose ability to work has been affected by COVID-19. The benefit will be a one-time payment for British Columbians who receive federal Employment Insurance (EI), or the new federal Emergency Care Benefit or Emergency Support Benefit as a result of COVID-19 impacts. This includes workers who have been laid-off, who are sick or quarantined, parents with sick children, parents who stay at home from work while child care centres and schools are closed, and those caring for sick family members, such as an elderly parent. The workers can be EI-eligible and non-EI eligible, such as the self-employed.</p> <p>The B.C. Climate Action Tax Credit will be increased and expanded in July 2020. Eligible families of four will receive up to \$564 and eligible individuals will receive up to \$218 in an enhanced payment.</p> <p>B.C. has announced a fund of \$36.5M to support individuals with developmental disabilities which will</p>	<ul style="list-style-type: none"> - Must excuse workers - Changes to Employment Standards Act - B.C. Emergency Benefit for Workers, Climate Action Tax Credit - Community Living BC Fund - Temporary Layoff Period - Pandemic Pay
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	<p>be distributed through Community Living BC.</p> <p>B.C. has extended the temporary layoff period to 16 weeks for COVID-19 related reasons. Previously under the <i>Employment Standards Act</i>, a temporary layoff longer than 13 weeks in any 20-week period (or about three months in a five-month period) was considered a permanent layoff. This aligns B.C.'s temporary layoff provisions with the federal Canada Emergency Response Benefit period.</p> <p>B.C. has announced that health and social service workers delivering in-person, front-line care will receive temporary pandemic pay of a lump-sum payment of about \$4 per hour for a 16-week period, starting on March 15, 2020.</p>	
Child Care	<p>The Ministry of Children and Family Development is establishing an Emergency Relief Support Fund for children and youth with special needs and their families. The fund will provide a direct payment of \$225 per month to eligible families over the next three months (to June 30, 2020).</p>	<p>- Emergency Relief Support Fund</p>
Miscellaneous	<p>B.C. has announced its Restart Plan, a plan with which the government will work closely with public health</p>	<p>-Restart Plan</p> <p>-Electronic Wills</p>

officials, businesses and labour organizations to lift restrictions in phases. BC is currently in Phase 1 with a plan to move to Phase 2 in mid-May.

B.C. has announced a surgical renewal plan that will include calling patients, adding new capacity, and hiring and training staff.

B.C. has announced the Homelessness Community Action Grant program, in partnership with 7-Eleven. Through this program, the Social Planning and Research Council of BC (SPARC BC) has secured 3,500 smartphones to be distributed by community organizations who provide services and support for vulnerable people. The smartphones can connect to Wi-Fi and include a pre-loaded \$10 7-Eleven data card, so people have instant access to internet. The smartphones provide vulnerable people better access to vital online resources and services, including arranging medication and safe supply delivery and virtual doctor meetings.

B.C. has issued an emergency order permitting wills to be signed electronically.

B.C. has issued an emergency order permitting enduring powers of attorney and representation agreements to be entered into electronically.

[Signature](#)

[-Electronic POA and Representation](#)

[-Surgical Renewal Plan](#)

[- Community Action Grant Program](#)

Alberta

Alberta has declared a state of public health emergency under s. 52.1(1) of the *Public Health Act*.

Alberta has proposed amending the *Emergency Management Act* to permit municipalities to declare states of emergency of up to 90 days. The current legislation limits this to 7 days.

Business

Outside gatherings of 50+ people are banned. Inside gatherings of 15+ people are banned.

All public recreation facilities and private entertainment facilities are ordered closed. Bars are ordered closed. All dine-in restaurants must close. Takeout and delivery is still permitted.

Corporate income tax balances and instalment payments will be deferred from March 19 until August 31, 2020.

Residential, farm and small commercial customers can defer electricity and natural gas bill payments for the next 90 days.

The Alberta government will fund the Alberta Energy Regulator industry levy for 6 months, achieving \$113 million in industry relief.

All mineral agreements extended by one year.

Small, medium and large private sector employers can defer [Workplace Compensation Board](#)

- [Gatherings](#)
- [Corporate tax](#)
- [Utilities](#)
- [Energy industry levy, mineral agreements](#)
- [WCB payments; tourism levy](#)
- [CECRP](#)
- [Site Rehabilitation Program](#)
- [Plan to Reopen](#)
- [Nurse Practitioners](#)
- [Relaunch Strategy](#)
- [Utility Payment Deferral Program Act](#)
- [\\$5 Million Agri-Funding](#)

	<p>premium payments until 2021. For small and medium businesses, the government will cover 50% of the 2020 premium when it is due in 2021 – saving businesses \$350 million. Large employers will have their 2020 WCB premium payments deferred until 2021, at which time their premiums will be due.</p> <p>Hotels and other lodging providers can delay paying the tourism levy until Aug. 31 for amounts that become due to government on or after March 27, 2020. Payments deferred until Aug. 31 will not be subject to penalties or interest.</p> <p>Alberta has announced that hotels and lodging providers may keep tourism levy amounts collected between March 1 and December 31, 2020. Amounts collected prior to March 1, 2020 that are being deferred under the previously announced deferral program can continue to be deferred until August 31, 2020.</p> <p>Alberta has announced it will be participate in the Canada Emergency Commercial Rent Program administered through the Canada Mortgage and Housing Corporation and will contribute \$67 Million.</p> <p>Alberta has announced a \$1 billion grant program for oilfield rehabilitation called Site Rehabilitation Program. Oilfield</p>	<ul style="list-style-type: none"> - AgriStability Increase - BizConnect - Community Initiatives Program Operating Grant - Additional tourism levy
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services companies in Alberta will be able to apply through an online portal starting May 1, 2020.

Alberta has announced an incremental plan to reopen business in the province. Alberta Health Services will resume some non-urgent surgeries on May 4, 2020. Dental and other health-care workers will be permitted to resume services. Certain other restrictions in Alberta parks or public lands are also being loosened.

Alberta has announced temporary changes to the nursing home regulations to allow nurse practitioners to act as primary care providers in nursing homes, admit and assess residents, and offer follow-up care. The changes also enable nurse practitioners and other qualified health professionals to prescribe medication and order treatments in nursing homes, according to their scopes of practice. The changes will remain in effect until August 14, 2020, unless the ministerial order is terminated or the public health emergency is reduced or extended.

Alberta has announced its “Relaunch Strategy” for reopening the province’s economy. **Stage One** of the strategy commences May 14, 2020 and permits retailers, museums, daycares, hairstylists and barbers, cafes, restaurants and bars, day camps, post-secondary institutions,

places of worship, and some regulated health professionals to commence limited operations in all areas except Calgary and Brooks where some businesses must wait until June 1, 2020 to commence limited operations. Starting May 25, hairstyling and barbershops will be permitted to reopen in Calgary and Brooks, and cafés, restaurants, pubs and bars can reopen for table service at 50 per cent capacity.

Alberta has announced it will introduce Bill 14, the *Utility Payment Deferral Program Act*, on May 6 which will allow residential, farm, and small commercial customers to defer bill payments for electricity and natural gas until June 18, 2020. Repayment can occur through equal, monthly instalments – starting when the program ends on June 18, 2020 – or through a repayment plan agreed to by the retailer and customer. All deferred payments must be paid back by June 18, 2021.

Alberta has announced a \$5 million program to support farmers, agri-businesses and food processors and to offset the cost to train new employees safely in new agri-food roles. The program is intended to offset costs for COVID-19 safety and training, including the costs for personal protective equipment and to remove any barriers to get Albertans safely working. The program will support training for as many as 2,500

new jobs in Alberta. The maximum government contribution under the program is \$2,000 per new employee, up to a maximum of \$50,000 per employer. Grants will be administered on a first-come, first-served basis until available program funding is fully allocated. In addition, about \$1 million in funding will be targeted for meat processors to provide support for new hires to undertake meat-cutting training.

The Government of Alberta will immediately increase the interim payment under AgriStability from 50 per cent to 75 per cent for the hog sector and for potato producers.

Alberta has launched a new online resource for businesses, BizConnect, to provide business owners with information on health and safety guidelines for general workplaces and sector-specific guidelines for those able to open in stage one of relaunch.

Alberta has announced it is reallocating money from the Community Initiatives Program Project-based grant to the Community Initiatives Program Operating grant to help struggling front-line charities and non-profits maintain their core operations and provide services during the COVID-19 pandemic. The program will provide \$8 million in funding. The limit for Community Initiatives Program Operating grant requests will be

	<p>increased from \$60,000 to \$75,000. The three-year eligibility period for the Community Initiatives Program will be waived to allow all organizations in need of operational funding to apply for this one-time intake. The January 2020 Community Initiatives Program Operating intake is being reviewed for funding.</p>	
Employment	<p>Alberta has announced changes to the <i>Employment Standards Act</i> which will give employees 14 days of job-protected leave if they are required to self-isolate or care for a child or relative that is required to self-isolate.</p> <p>Alberta has instituted temporary workplace rules which will be in place until no longer needed and the public health emergency order no longer remains. It has created a job-protected leave for employees caring for children affected by school and daycare closures or ill or self-isolated family members due to COVID-19.</p> <ul style="list-style-type: none"> • The 90 day employment requirement is waived. • The leave length is flexible and linked to guidance from the Chief Medical Officer. • A medical note is not required. • Regular personal and family responsibility leave rules continue to apply for all other circumstances. <p>Alberta has also removed the 24-hour</p>	<p>- Changes to ESA</p> <p>- \$2 billion fund</p>

	<p>written notice requirement for shift changes and removed the requirement for 2 weeks' notice for changes to work schedules for those under an averaging agreement.</p> <p>Alberta has removed the employer requirement to provide group termination notice to employees and unions when 50 or more employees are being terminated.</p> <ul style="list-style-type: none"> • Individual termination entitlements remain in effect. • Employers must still give group termination notices to the Minister of Labour and Immigration as soon as is practical. <p>It has also increased the maximum time for temporary layoffs from 60 days to 120 days retroactive for temporary layoffs related to COVID-19 that occurred on or after March 17 and streamlined approvals for modifying employment standards (variances and exemptions) related to COVID-19.</p> <p>Alberta has announced a \$2 billion infrastructure investment fund to create good paying jobs during the COVID-19 crisis.</p>	
Education	All schools ordered closed.	- Schools closed
Law	Alberta has amended the Procedures Regulation under the <i>Provincial</i>	- Global News

Enforcement	<p><i>Offences Procedures Act</i>, to empower law enforcement officers to issue tickets to enforce public health orders. Fines for violating an order can now cost as much as \$1,000 per offence while courts will also be able to levy fines of up to \$100,000 for a first offence and up to \$500,000 for a subsequent offence for “more serious violations.”</p> <p>Alberta has suspended the requirement in Section 4(1) of the <i>Protection Against Family Violence Regulation</i> for an application for an emergency protection order to be made in person, and allows for applications to be made by telecommunication.</p>	<p>Article</p> <ul style="list-style-type: none"> - Emergency Protection Order
Miscellaneous	<p>The Alberta government has authorized the finance minister to borrow up to \$25 billion to fund COVID-19 relief programs.</p> <p>The Alberta government has authorized the finance minister to borrow up to \$25 billion to fund COVID-19 relief programs. Alberta has announced it is creating a contact tracing application called ABTraceTogether.</p> <p>The Provincial Court of Alberta, Criminal Division has announced it will be taking further action to address criminal matters currently set, or to be set for Trial or for Preliminary Inquiry, between July 1,</p>	<ul style="list-style-type: none"> - \$25 billion - ABTraceTogether - Criminal Trials and Preliminary Inquiries - Alberta support for seniors - School Capital Funding - International Travel Checkpoints

2020 and December 31, 2020. This protocol will apply to matters where an accused person is represented by counsel only and will not apply to self-represented litigants at this time. Pre-trial Conferences and Pre-Preliminary Hearing Conferences will now be conducted on all matters set, or to be set for a half day or more and on any other matter upon request of Counsel or direction of the Court.

Alberta has announced \$170 million in funding for long-term care, designated supportive living facilities and seniors lodges to be used for enhanced staffing and extra cleaning supplies and address lost accommodation revenue.

Alberta has announced it will increase capital funding for school divisions by \$250 million to help boost the economy. This funding will support hundreds of projects in all school divisions across the province. The work will create about 3,750 jobs.

Alberta has announced a two-phase plan for introducing foreign travellers into the province. Phase 1 will require international air travellers arriving in Edmonton and Calgary to go through a provincial checkpoint. Phase 2 will involve establishing a similar provincial checkpoint at the Alberta-U.S. border crossing at Coutts.

Saskatchewan

Saskatchewan has declared a state of emergency under the *Emergency Planning Act*.

Tax	<p>Three month PST Remittance Deferral and Audit Suspension.</p> <p>Saskatchewan businesses who are unable to remit their PST due to cashflow concerns will have relief from penalty and interest charges. Businesses that are unable to file their provincial tax return(s) by the due date may submit a request for relief from penalty and interest charges on the return(s) affected.</p>	<p>- Government Support Plan</p>
Housing	<p>Eviction hearings currently on hold.</p>	<p>- Evictions</p>
Business	<p>Reopen Saskatchewan Plan scheduled to began May 4, will be carried out in five stages. Phase 2 started May 19, allowing retail businesses, shopping malls, select personal services (hairstylist/barber, registered massage therapist, acupuncturist and acupressurist) and farmers markets. Gatherings still limited to 10 people and people must be at least 2 meters apart.</p> <p>Crown utility interest deferral program waving interest on late bill payments for up to six months. Effective immediately, the crown utility interest</p>	<p>- Government Support Plan</p> <p>- Gatherings limited</p> <p>- Critical business</p> <p>- Saskatchewan Truckers</p> <p>- Extension to Crop Insurance deadline</p> <p>- Saskatchewan Workers</p>

	<p>deferral program is available to all crown utility customers.</p> <p>Business response hotline set up here</p> <p>Truckers transporting essential goods such as hand sanitizer will be granted an exemption for operating hours.</p> <p>The deadline to apply, reinstate, cancel or make changes to Crop Insurance contracts is extended to April 13, 2020. Extending the Crop Insurance deadline gives producers more time to prepare and make decisions regarding all aspects of their business, including risk management.</p> <p>Saskatchewan Workers Compensation Board introduced number of measures for employers: waiving penalties and interest charges for late premium payments from April 1 until June 30, 2020; Forgiving interest and penalties for late payments applied in the month of March; Prioritizing employer payroll revisions to help employers reduce their premiums; and suspending payroll audits until further notice except in situations where an employer may be eligible for a refund.</p> <p>Ministry of Finance introduces Small Business Emergency Payment Program. Payments based on 15% of total revenue in either April 2019 or February 2020. Eligibility depends on having fewer than 500 employees</p>	<p>Compensation Board Relief Measures</p> <ul style="list-style-type: none"> - Small Business Emergency Payment Program - Oil and Gas Relief Measures - AgriStability deadline Extended - Reopen Sask - AgriStability increase to benefit - Small Business Emergency Payment Program extended into May
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	<p>and maximum loan amount is \$5000. Businesses in provincial parks eligible for grants up to \$5000.</p> <p>New measures for the oil and gas sectors include extending filing deadlines, extending mineral rights, and reducing the Oil and Gas Administrative Levy. Additionally, provincial and federal governments have reached an agreement on the regulation of methane and have reduced regulations for service rig operators.</p> <p>AgriStability deadline extended to July 3 2020. AgriStability is a low-cost risk management program offering financial assistance to producers who experience large margin declines due to any combination of production loss, adverse market conditions or increased costs.</p>	
Employment	<p>Self-Isolation Support Program for people who cannot work due to having the virus, being exposed to the virus, or recently travelling. Those who are not eligible for sick leave or other coverage can apply through the government and receive \$450/week for the two weeks of isolation.</p> <p>Changes to the <i>Employment Act</i> mean that businesses will not have to provide notice or pay in lieu of notice when they lay-off staff if it is for a period of 12 weeks or less in a 16-</p>	- Government Support Plan

	<p>week period.</p> <p>And if an employer lays off employees periodically for a total of more than 12 weeks in a 16-week period, the employees are considered to be terminated and are entitled to pay instead of notice as outlined in the Act. This will be calculated from the date on which the employee was laid off.</p>	
Fines	<p>Enforcement measures on fines have been temporarily suspended for the next six months. This includes the following:</p> <ul style="list-style-type: none"> • Late payment fees • Files sent to SGI related to driver's licenses suspensions • Files sent to the Canada Revenue Agency for set off • Files sent to Collection Agencies 	<p>- Fines suspended</p>
Miscellaneous	<p>Introduction of three regulations that enable lawyers, during public emergency periods to execute and witness certain documents covered by these pieces of legislation via electronic means, i.e. a video conference.</p> <p><i>The Wills (Public Emergencies) Regulations</i>, which came into force on April 16, permit the signing of a will to be witnessed remotely as long as one of two witnesses is a lawyer.</p>	<p>- Lawyers to witness electronically</p> <p>- Remote witnessing of wills</p> <p>- Spring road ban exemptions</p> <p>- Amendments to the Pensions Benefit Act</p>

	<p>These regulations allow an individual to sign their will, send the signed copy back to their lawyer, and acknowledge their signature remotely via video before their lawyer and a second witness. The Regulations do not allow for the creation of an electronic will or the use of electronic signatures. Wills must be in writing and signed by the person making the will and both witnesses in ink.</p> <p>Certain spring road ban exemptions for priority goods.</p> <p><i>The Pensions Benefits Regulations</i>, 1993 has been amended to put a freeze on transfers or payments out of Defined Benefits plans unless they receive written consent from the Superintendent of Pensions.</p>	
<p>Manitoba</p> <p>Manitoba has declared a state of emergency under the <i>Emergency Measures Act</i>.</p>		
Business	<p>No public gatherings of any kind for more than 10 people. All businesses required to keep patrons at 50% occupancy or one person/10 sq meters. Businesses that do not comply will be fined \$2,542.</p> <p>Starting May 4, the following businesses may open granted they are at 50% occupancy and have one</p>	<ul style="list-style-type: none"> - Enforcement Measures - Reopening Manitoba - Manitoba Protection Plan - Small business tax extension

person every ten square meters:

- non-urgent surgery and diagnostic procedures;
- therapeutic and medical services;
- retail businesses;
- restaurants – patio/walk-up services;
- hair salons;
- museums, galleries and libraries;
- seasonal day camps; and
- outdoor recreation and campgrounds.

Manitoba manufacturers or businesses that are prepared to rapidly scale up production or re-tool manufacturing lines to develop products made in Manitoba to help in the fight against COVID-19 can go to the portal at www.manitoba.ca/covid19.

Manitoba gov. introduced **Manitoba Protection Plan**: instructing Manitoba Hydro, Central Gas and Manitoba Public Insurance (MPI) to not charge interest or penalties in the event that Manitobans are unable to pay at this time; instructing MPI to relax ordinary practices on policy renewals and collections; instructing Manitoba Liquor and Lotteries not to charge interest on receivables from restaurants, bars and specialty wine stores; supporting Workers Compensation Board (WCB) to do the same and asking WCB to extend relief from penalties for late payments; directing Manitoba Hydro and Centra Gas to not disconnect

- [Road regulations eased to allow for easier transportation of essential items](#)

- [Call centre set up to provide advice for small businesses applying for federal loan](#)

- [Strengthening Emergency Measures Act means new penalties](#)

- [Government contributing \\$1B into emergency fund](#)

- [Manitoba Gap Protection Program](#)

- [Manitoba Insurance returns \\$10M](#)

- [Manitoba Gap Protection Program offers \\$6000 grant to businesses](#)

- [Manitoba enacts temporary new orders](#)

customers during these times; and working with municipal partners to ensure municipalities do not charge interest on provincial education taxes and school division fees and the province is encouraging municipalities to do the same with respect to their own taxes and will start discussions to support implementation.

Businesses can apply through the Manitoba Gap Protection Plan for a \$6000 business grant if they aren't eligible under the federal response.

Road regulations eased to allow easier transportation of essential items.

The government has set up a call center for businesses seeking advice on applying for the Canada Emergency Business Account.

The government has strengthened the Emergency Measures Act, which means that penalties for violating the Act increase to \$100k and/or one year of imprisonment for individuals and \$1,000,000 for corporations.

Government investing \$1B into emergency relief fund which will be spread between health services, emergency expenditures, and internal service adjustment appropriations of government. No clear guidelines on whether money will be for businesses.

The Manitoba Gap Protection

Program (MGPP) is available to any of the approximately 120,000 businesses in Manitoba who have fallen into a gap in failing to qualify for the various federal government assistance programs and wage subsidies created because of COVID-19. The province will advance each eligible business the non-interest bearing forgivable MGPP loan of \$6,000, for a total of up to \$120 million.

Manitoba Public Insurance (MPI) is returning up to \$110 million to provide financial relief to its policyholders.

A number of temporary new orders include:

- suspending municipal byelections during the current state of emergency, as well as reducing municipal council meeting quorum requirements to provide greater flexibility for local governments;
- temporarily suspending meeting provisions for condominium corporations, co-operatives, corporations and credit unions and introducing measures to allow electronic attendance, delivery of notices and voting by other means;
- introducing temporary suspensions for in-person commissioning and witnessing provisions related to oaths, affirmation, statutory declarations, health-care directives, powers of attorney, land titles documents and wills; and
- temporarily suspending fees for marriage fees, licences and

	<p>marriage commissioners if the person has an expired licence issued after Dec. 19, 2019.</p>	
Tax	<p>As part of the Protection Plan, the government is also deferring provincial income tax and corporate income tax filing deadlines and payments to coincide with the current revised federal deferral of income tax to Aug. 31. Potential extension to October 1. This is in addition to the two-month deferral for small businesses that remit up to \$10,000 in Manitoba payroll tax or \$10,000 in sales tax.</p>	<p>- Manitoba Protection Plan</p>
Employment	<p>Usually, employees who have been laid off for eight or more weeks in a 16-week period are deemed to have been terminated and are entitled to wages in lieu of notice. The province is making temporary amendments that would ensure any period of layoff occurring after March 1, 2020, will not be counted toward the period after which a temporary layoff would become a permanent termination.</p> <p>Healthcare workers will be paid by the government for any time missed due to COVID. Other frontline workers will be able to take as much unpaid time off for COVID.</p> <p>Workers Compensation Board returning a \$37M stimulus to provide</p>	<p>- Changes to employment standards</p> <p>- Healthcare workers to take paid leave</p> <p>- Workers Compensation Board returns stimulus</p> <p>- Summer student recovery program</p>

	<p>financial support to eligible employers in the province.</p> <p>Under the new student program, up to \$120 million is available for employers to access a \$7 per hour wage subsidy, up to a maximum of \$5,000 per student. The program is open to Manitoba students aged 15 to 29, with an employment period from May 1 to Sept. 4. Employers can be subsidized to hire up to five students.</p>	
Healthcare	<p>Non-urgent surgeries will be suspended and prescriptions will be limited to 30 day supplies. Cancer clinics will be consolidated into two clinics.</p>	- Healthcare
Housing	<p>Non-urgent eviction hearings postponed and rent freeze slated for April 1 on hold.</p>	- Housing aid
Miscellaneous	<p>Travel to northern Manitoba prohibited. All entry into Manitoba (regardless of whether domestic travel) must self-isolate for 14 days.</p>	- Self isolation required if entering Manitoba
Quebec		

Quebec has adopted an Order in Council declaring a public health emergency.

Business

Until May 4, only the following essential services can remain open. Businesses can apply to be deemed essential. Non-compliance can result in fines between [\\$1000-\\$6000](#). More information on essential services found [here](#):

- Priority health services and social services
- Public security services
- Government services and other priority activities
- Maintenance and operation of strategic infrastructure
- Priority manufacturing activities
- Priority commercial enterprises
- Media and telecommunication services
- Banking, financial and other services
- Construction sector services
- Building maintenance and upkeep services
- Priority services in the field of transportation and logistics
- Residential construction, mining, landscaping

Big box stores must close their non-essential sections of the store. More information found [here](#).

Minister of Municipal Affairs and Housing pushing municipalities to open tenders for projects, with restrictions.

- [Government Business Support Plan](#)

- [Updated List of essential services](#)

- [Municipalities still opening tenders](#)

- [Businesses allowed to circumvent environmental authorization if producing essentials](#)

- [Concerted temporary action program for businesses](#)

- [Stores closing on Sundays](#)

- [CDPQ Business Support Plan](#)

- [Postponement of filing taxes](#)

- [The programme Aide d'urgence aux petites et moyennes entreprises](#)

	<p>Companies that can contribute to making essential items do not need to seek environmental authorization.</p> <p>Government committing \$2.5B to help companies overcome liquidity by offering low-interest loans and loan guarantees of at least \$50k. To apply, business must show that they will turn a profit once economy restarts. Government also postponing taxes until Sept 1 for individuals and businesses.</p> <p>Businesses that are having difficulty importing or supplying raw materials, or unable to deliver goods/products/services, can apply for a loan through Investissement Quebec.</p> <p>\$4B fund from The Caisse de depot et du placements du Quebec (CDPQ) to support businesses. The funds will be used to address the specific liquidity needs of companies, whether or not in CDPQ's portfolio, that meet certain criteria, including having been profitable before the COVID-19 crisis, having a promising growth outlook in their sector and seeking financing of over \$5 million.</p> <p>Revenue Quebec allowing businesses to postpone filing until June 30, 2020 their returns and payments in respect of the March 31, April 30 and May 31 QST remittances, without interest or penalties. Moreover, Québec will accelerate the processing of requests</p>	<ul style="list-style-type: none"> - AMF Relief Measures - Residential Construction Sites included as essential business - Deferral of Registration Fees for companies - Temporary easing measures concerning the administrative management of supplementary pension schemes - QC government contributing \$137M to federal commercial rent subsidy
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for tax credits intended for businesses and tax refunds. Individuals can extend to Sept 1.

The Quebec government will provide emergency financial aid to small and medium-size businesses with cash-flow problems. The programme Aide d'urgence aux petites et moyennes entreprises will help companies who need less than \$50,000. This measure adds to those already announced for companies who need more than \$50,000.

The Autorité des marchés financiers (AMF) introduced new measures to assist insurance and financial planning representatives, money services businesses, Quebec chartered insurers and financial service cooperatives. Measures include deferral of payments and extensions.

Ministry of Labour announced that companies won't have to pay their registration fee to the Registrar of Enterprises until Sept 1.

Temporary easing measures concerning the administrative management of supplementary pension schemes: Extension of the deadlines linked to certain regulatory and legislative obligations; update of the creditworthiness to be taken into account in the case of acquittals (transfers and reimbursements) made in a defined benefit pension plan; and relaxation of the rules for the

	<p>disbursement of sums immobilized in life income funds.</p> <p>Quebec government contributing \$137M to the federal government's commercial rent subsidy program. To be eligible, the owners' eligible tenants affected by the situation must be small businesses with a monthly rent not exceeding \$50 000 and which have temporarily ceased operations or experienced a decline of at least 70% in their revenues compared to revenues prior to the COVID-19 pandemic.</p> <p>The Government of Quebec announced that it will give employers a credit on contributions to the Health Services Fund for employees on forced leave. This additional assistance, which compensates for costs not covered by the federal measure, will be in effect for the duration of the wage subsidy, which is currently from March 15 to June 6, 2020, ie twelve weeks.</p>	
Employment	<p>The Québec government has announced a new financial assistance program for individuals working essential jobs during the COVID-19 pandemic. The assistance amount will make up the difference between the Canada Emergency Response Benefit (CERB) and an eligible individual's wages. The</p>	<ul style="list-style-type: none"> - Incentive Program to Retain Essential Workers - Health and social services collective agreements

	<p>program provides \$100 for each week of qualifying work beginning March 15, 2020, and extending for a maximum of 16 weeks. This means that, in addition to their wages, a worker could receive a taxable benefit of \$400 per month, for a total of \$1,600 for the full 16-month period.</p> <p>Employees of special sector-based agreements concerning the measures related to the public health emergency resulting from the COVID-19 pandemic entered into between Comité patronal de négociation du secteur de la santé et des services sociaux and certain union organizations will be remunerated if they are over 70, are immunocompromised, or have to take time off to quarantine.</p> <p>Government offering to reimburse businesses of costs for training employees to use teleworking methods.</p> <p>Minimum wage to increase by .60 as of May 1, making it \$13.10/hour.</p>	<ul style="list-style-type: none"> - Government reimbursing business for training initiatives - Minimum Wage Increase
Litigation	<p>Disbursements can be suspended if a party is not able to pay; administrative justices of the peace and officers of justice referred to in the <i>Courts of Justice Act</i> (chapter T-16) exercising functions with the Superior Court and the Court of</p>	<ul style="list-style-type: none"> - Changes to litigation - suspension of time limits - Appeals can now be filed digitally

	<p>Québec, and the employees of those courts, have concurrent territorial jurisdiction with those of all the other judicial districts in Québec; if it is impossible to file a pleading in a judicial district, it be possible to file the pleading in any other judicial district.</p> <p>Certain litigation issues have suspended time limits, such as seizure.</p> <p>Court of Quebec has a new digital registry that allows QC lawyers and citizens to file civil appeal matters.</p>	
Miscellaneous	Financial support of \$500 available for tenants who are struggling to pay rent.	- Support for tenants
<p>New Brunswick</p> <p>New Brunswick has declared a state of emergency under section 12 of the <i>Emergency Measures Act</i>.</p>		
Business	<p>Late penalties for business property taxes will be reviewed on a case-by-case basis to see if the penalty can be waived due to undue financial challenges, such as having to close a business due to COVID-19.</p> <p>The right of landlords under section 19 of the <i>Residential Tenancies Act</i></p>	<p>- Business closures & exceptions</p> <p>- Business Property Taxes</p> <p>- Eviction</p>

to require tenants to vacate for non-payment of rent, and the authority of residential tenancies officers under section 22 of that act to evict tenants for the same reason, are suspended, until May 31, 2020.

The provincial government is providing a one-time income benefit to either workers or self-employed people in New Brunswick who have lost their job due to the state of emergency. This one-time \$900 benefit will be administered through the Red Cross and will help to bridge the time between when people lose their employment or close their business and to when they receive their federal benefit. Further details on how to apply will follow in coming days.

Small business owners will be eligible for loans up to \$200,000. They will not be required to pay principal on their loan for up to 12 months.

The province will provide working capital of more than \$200,000 to help medium-sized to large employers manage the effects of COVID-19 on their operations. Businesses can apply directly to Opportunities NB for this support.

WorkSafeNB is deferring the collection of assessment premiums for three months. The current interest rate is prime plus three per cent. The rate will be reduced to zero per cent

[Suspension](#)

- [Income Benefit](#)
- [Small & Medium Business Support](#)
- [WorkingNB](#)
- [Reopening](#)

to align with the three-month deferral.

On a case-by-case basis, the provincial government will defer loan and interest repayments for existing business loans with government departments for up to six months.

WorkingNB services are available to any New Brunswick employer or job-seeker looking for support. Staff are available to provide services over the phone, and more options will be available in the near future.

The province's COVID-19 recovery plan transitioned to the next phase, which includes the resumption of elective surgeries and the reopening of businesses and activities while working to prevent a resurgence of transmission. Re-openings and activities include:

- Outdoor public gatherings, with physical distancing, of 10 or fewer people.
- Indoor public gatherings, with physical distancing, of 10 or fewer people for inperson religious services, weddings and funerals.
- Cultural venues such as museums, galleries and libraries.
- Offices not deemed essential during the initial phase.
- Retail establishments, including malls.
- Restaurants.
- Campgrounds and outdoor recreational activities, such as zoos and outfitters.
- Early learning and child care centres regulated by the

	<p>Department of Education and Early Childhood Development will be permitted to reopen as of May 19. The department will contact operators to provide further information in the coming days.</p> <ul style="list-style-type: none"> • Non-regulated child care providers may open as of today but must adhere to Public Health guidelines, including having an operational plan. • Non-regulated health professionals and businesses may open, including acupuncturists and naturopaths. • Personal services and businesses may open, including barbers, hairstylists, spas, estheticians, manicurists, pedicurists and tattoo artists. 	
Employment	<p>New Brunswick businesses, assessment premiums related to employer payrolls for March, April and May will be deferred for three months without interest charges.</p> <p>Legislative and regulatory amendments were introduced to provide job protection for workers who must take a leave of absence due to COVID-19. It will allow an unpaid leave of up to 15 weeks to New Brunswickers who have COVID-19 or are caring for someone with the virus.</p> <p>Job protection is now in place, retroactive to March 12, for those who are not able to work because they have COVID-19, are caring for a person with whom they have a close</p>	<p>- Payroll Premium Deferral</p> <p>- Job Protection for Workers</p> <p>- Job Protection in Place</p>

	<p>family relationship who has the virus, or are following self-isolation or quarantine protocols as directed by Public Health. Employees must request this emergency leave from their employers, in writing, as soon as possible. The request must include the reason for the leave, the anticipated start date and the duration of the leave.</p>	
<p>Nova Scotia</p> <p>Nova Scotia has declared a state of emergency under s. 12(1) of the <i>Emergency Management Act</i>.</p>		
Business	<p>No social gatherings of more than 5 people. Any workplace or business that is not deemed essential (or not already required to be closed) can remain open as long as a two-metre (6 foot) distance can be maintained. Workspaces must also be cleaned and disinfected at a minimum of twice daily or as required and employees follow proper hygiene.</p> <p>Restaurants are restricted to take-out and delivery orders only. All drinking establishments, winery and distillery tasting rooms, and craft taprooms must close; private liquor stores can operate, and craft breweries, wineries, and distilleries can still sell their products from their storefronts. Casinos in Halifax and Sydney are</p>	<ul style="list-style-type: none"> - Business Closures - Support for Businesses - Small Business Impact Grant - Small Business Credit and Support Program - Infrastructure Stimulus - Reopening

closed; bar owners can no longer operate VLTs. Personal services, like hair salons, barber shops, spas, nail salons, and body art establishments are closed. All fitness establishments, like gyms, are closed.

All licensed childcare providers are closed (through 3 April inclusive).

Long-term care facilities are closed to all visitors.

Provincial parks, beaches, and tourist attractions are closed.

No tenant can be evicted because their income has been impacted by COVID-19 (effective for next 3 months).

The Government will defer payments until June 30 for all government loans, including those under the Farm Loan Board, Fisheries and Aquaculture Loan Board, Jobs Fund, Nova Scotia Business Fund, Municipal Finance Corp. and Housing Nova Scotia.

Government will defer payments until June 30 for small business renewal fees, including business registration renewal fees and workers compensation premium

Changes to the Small Business Loan Guarantee Program, administered through credit unions, include deferring principal and interest payments until June 30, enhancing the program to make it easier for

businesses to access credit up to \$500,000, and for those who might not qualify for a loan, government will guarantee the first \$100,000.

The province has created an online tool to help businesses and non-profits clarify if they may remain open and how they can comply with public health orders and workplace safety requirements. This tool is available [here](#).

The province announced \$20 million to fund a new program -- the Small Business Impact Grant. Eligible small businesses and social enterprises will receive a grant of 15 per cent of their revenue from sales -- either from April 2019 or February 2020, up to a maximum of \$5,000. This flexible, one-time, upfront grant can be used for any purpose necessary. Applications for the Small Business Emergency Grant will be accepted starting Friday, April 10.

The province announced the COVID-19 Small Business Credit and Support Program as a temporary stream for access to credit, cash grants and support delivered through participating credit unions. The program will be available starting Wednesday, April 29. To be eligible, small businesses must have a payroll less than \$20,000 in the previous fiscal year and have experienced a decline in revenue from sales of at least 15 per cent in March or at least 30 per cent

	<p>in April, May or June.</p> <p>The province is investing up to \$230 million to improve infrastructure and help get the economy moving again. The investment is expected to create 1,500 direct and 520 indirect jobs over the current fiscal year. Tenders will be issued beginning immediately and will be rolled out over the next four weeks.</p> <p>The province is taking the next steps in reopening. Effective June 5, most businesses required to close under the public health order can reopen. Businesses must follow protocols in the plan that is tailored to their sector. The following can open if they are ready and choose to do so:</p> <ul style="list-style-type: none"> • restaurants for dine-in, as well as takeout and delivery • bars, wineries, distilleries and taprooms • lounges are not permitted to reopen at this time • personal services, such as hair salons, barber shops, spas, nail salons and body art establishments • fitness facilities, such as gyms, yoga studios and climbing facilities • veterinarians 	
Leasing	<p>The government is encouraging retail and commercial landlords to defer lease payments for the next three months for businesses that had to close directly due to the public health</p>	<p>- Lease Deferral</p> <p>- Commercial Rent Relief</p>

	<p>order. Landlords who participate by granting such businesses a three month deferral and register by April 3 will be able to claim losses of up to \$5,000 per month, if the renting business does not continue operating. Landlords are not permitted to change locks or seize property of businesses who cannot pay rent, if the business closed directly because of COVID-19 public health orders.</p> <p>Nova Scotia is partnering with the federal government to provide commercial rent relief for small businesses that have temporarily ceased operations or experienced a 70 per cent revenue decline due to the COVID-19 pandemic. The province is contributing \$9 million to the program.</p>	
Employment	<p>As of March 30, 2020, the Nova Scotia Government has not announced any upcoming legislative changes or guidance with respect to employment legislation, except that the province has asked employers not to ask employees for doctors' notes if they get sick or need to self-isolate.</p> <p>The province announced a \$20 million Worker Emergency Bridge Fund to help the self-employed and those laid-off workers who do not qualify for Employment Insurance.</p>	<p>- No doctors note</p> <p>- Emergency Bridge Fund</p>

	Government will provide a one-time, \$1,000 payment, to bridge the gap between layoffs and closures and the federal government's Canada Emergency Response Benefit.	
<p>Prince Edward Island</p> <p>Prince Edward Island has declared a state of emergency under s. 51.1(1) of the <i>Public Health Act</i>. A state of emergency has also been declared across the province until the end of the month under the <i>Emergency Measures Act</i>.</p>		
Business	<p>All non-essential provincial government services have been halted, in most cases for a period of two weeks, with an update to be provided at a later date.</p> <p>PEI Liquor Control Commission government-operated retail locations and PEI Cannabis retail stores closed on March 19.</p> <p>Long-term care facilities closed to visitors.</p> <p>PEI early years centres and licensed childcare centres closed for an indefinite period of time. Emergency child care services are available to essential workers who have no other alternative during this pandemic.</p> <p>In-room dining at restaurants closed effective immediately; pick-up, delivery and drive-thru only. Bars closed until further notice. All indoor</p>	<p>- Closures</p> <p>- Essential vs Non-Essential</p> <p>- Broadband Fund</p>

	<p>play areas closed. All theatres, including movie theatres, closed.</p> <p>As of March 15, 2020, three special cabinet committees were established as part of the provincial response efforts: Economy and Business Supports; Labour and Social Supports; Government Operations.</p> <p>Provincial Tax Office will be relaxing enforcement on late tax payments for April. Remittances and returns which may be delayed this month will be allowed a grace period.</p> <p>The province has provided a guide for what is essential versus non-essential.</p> <p>The province has expanded the PEI Broadband Fund to support equipment and installation of Mi-Fi units and Wi-Fi Signal Boosters for businesses and the self-employed.</p>	
Tax	<p>The province made amendments to the <i>Real Property Tax Act</i> regulations, including the option to defer property tax payment. The measures include:</p> <ul style="list-style-type: none"> • Deferring provincial property tax and fee payments until December 31, 2020; • Extending property assessment appeal deadlines for assessment year 2020 to December 31, 2020; • Providing interest relief for tax year 2020, including all past due 	<p>- Property Tax Relief</p>

	<p>amounts;</p> <ul style="list-style-type: none"> • Suspending tax sale processes for the remainder of 2020; and • Delaying mailing of provincial tax bills for 2020 until June. 	
Housing	<p>Eviction orders will not be enforced during the COVID-19 pandemic. Enforcement of eviction orders is suspended until the courts can resume regular operations.</p>	<p>- Moratorium on Evictions</p>
Education	<p>All schools across Prince Edward Island will remain closed for in-person classes and daycare will remain closed until a minimum May 11.</p>	<p>- School Closures</p>
Employment	<p>The Employee Gift Card Program was put in place to offer a \$100 Sobeys gift card to any employee, living and working on Prince Edward Island, who has received a lay-off notice as a direct result of the impacts associated with COVID-19. To be eligible, the employer must: have issued lay-off notice(s) to 1 or more employee(s) as a result of COVID-19, between the dates of March 13-31, 2020; and have affected employees with a salary of \$25/hour or less.</p> <p>The Emergency Relief – Worker Assistance Program is providing financial support to employers to</p>	<p>- Employment</p>

	<p>assist their workers who have been impacted by reduced hours at work as a result of COVID-19. Eligible employers include registered private sector businesses where employed workers who have experienced a reduction of at least 8 hours per week during the two-week period March 16-29, 2020.</p> <p>\$40 million COVID-19 Emergency Contingency Fund to support Island workers, the self-employed and small business, including: Emergency Income Relief Fund for the self-employed, Emergency Working Capital Financing for small business, and Emergency Relief Worker Assistance Program for employers to provide temporary financial support to their employees who have experienced a significant reduction in their hours of work.</p>	
<p>Newfoundland & Labrador</p> <p>Newfoundland & Labrador has declared a public health emergency under s. 28 of the <i>Public Health Protection and Promotion Act</i>.</p>		
Business	<p>The following facilities were ordered to close: gyms and fitness facilities, including yoga studios, tennis and squash facilities; dance studios; businesses that hold a license under the <i>Liquor Control Act</i> whose primary purpose is the consumption of beer,</p>	<ul style="list-style-type: none"> - Closures - Shops Closing Regulations Amended - Credit Union

	<p>wine, or spirits; cinemas; arenas; performance spaces; bingo halls.</p> <p>Restaurants are permitted to operate at 50 per cent capacity, as long as appropriate social distancing (2 arm's length from others) can be maintained.</p> <p>Gatherings of 50 people or more are not permitted.</p> <p>An amendment has been made to the Shops' Closing Regulations to allow select stores to open for business on Good Friday (April 10), providing customers more time to shop in advance of Easter Sunday. This is not a requirement, but an option for businesses to consider that may help with controlling volumes. It is providing these businesses with flexibility to effectively manage volumes during this time.</p> <p>The government has amended the Credit Union Regulations, 2009 to allow credit unions to avail of the Canada Emergency Business Account (CEBA) program.</p> <p>In support of licensees, which includes lounges, bars and restaurants, effective immediately the Newfoundland and Labrador Liquor Corporation (NLC) will waive liquor license fees for the 2020-21 fiscal year. The NLC also announced a number of other initiatives that will support businesses through the COVID-19 pandemic and set the</p>	<p>Regulations</p> <ul style="list-style-type: none"> - Liquor License Fees - Department of Tourism - Re-opening - Electricity Customers - Measures to Ease Pressures on Local Businesses
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stage for future economic recovery.

The Department of Tourism, Culture, Industry and Innovation announced on May 6th provincial actions for eligible business clients.

- Current deferral of loan payments, under the Innovation and Business Investment Corporation's Business Investment Fund, has been increased to six months. This measure sees an additional three months added to the original three month deferral action announced on March 18, 2020, which started with April payments.

- The hiring eligibility for commercial Research and Development (R&D) projects will be temporarily increased. Specifically, salary support for up to six positions may be considered for eligible commercial R&D projects. The positions may include existing employees, new or a combination of both. This temporary policy pertains to applications approved between April 1 and September 30, 2020.

- Contribution levels have been temporarily increased for eligible project applications under R&D commercial and Business Development Support. Eligible costs will now be covered up to 75 per cent, up from 50 per cent, for applications approved between April 1 and September 30, 2020.

The province is permitting the gradual resumption of some activities and

business operations effective May 11. Regulated childcare centres may re-open, with restrictions in place. Professional services, such as accounting firms, law firms, and financial services, can offer in-person services, provided the principles of physical distancing and hand hygiene can be maintained. Animal daycare centres can open. Garden centres can open for in-person sales and service. Landscaping and lawn care services can also resume.

General service customers including businesses and other organizations whose electricity rates are based on Holyrood fuel costs will receive a one-time credit on their bills as early as July. This credit is expected to vary based on customers' usage. As well, for customers who require flexible bill payments, government is providing up to \$2.5 million to waive the interest on overdue accounts for residential and general service customers throughout the province. This will be for a period of 15 months commencing June 1, 2020. Customers will be required to continue to make agreed upon monthly payments to their accounts.

To assist the business community in Newfoundland and Labrador during the COVID-19 global pandemic, the Provincial Government today announced the deferral or waiver of a number of fees, as well as steps to reduce regulatory burden. The

	<p>deferral of more than \$6 million in fees will help ease some of the operational pressures facing businesses and free-up cash flow in these uncertain times.</p>	
Education	<p>Public exams for this school year are cancelled. Students will receive a grade to reflect their work to March 13, the final day of classes prior to schools being closed due to the pandemic. This mark will be communicated to students by April 22.</p>	<p>- Public Examinations Cancelled</p>
Employment	<p>Amendments to the <i>Labour Standards Act</i> were introduced to provide for a leave of absence without pay and job protection where an employee is unable to work for the COVID-19 related reasons.</p> <p>Collection of WorkplaceNL assessments from employers has been deferred to after August 31, 2020, with no interest or penalties.</p> <p>The interest-free payment plan for workplace injury insurance is extended beyond 2020 to March 31, 2021 to allow employers more flexibility to pay.</p>	<p>- Labour Standards Act Amendments</p> <p>- Measures to Ease Pressures on Local Businesses</p>

Tax	A number of tax return filing deadlines have been altered and remission of interest and penalties is available to help support businesses dealing with circumstances resulting from the COVID-19 pandemic.	- Tax Changes
<p>Northwest Territories</p> <p>The Northwest Territories has declared a Public Health Emergency under the Northwest Territories <i>Public Health Act</i>.</p>		
Business	<p>Economic relief package valued at \$13.2 million intended to work in concert with federal incentives under Canada's Economic Response Plan. Includes:</p> <ul style="list-style-type: none"> • fee reduction • removal of fees until the end of June for Deh Cho Bridge tolls; truck permits and airport landing fees <p>BDIC to offer low interest loans to businesses to help offset up to one month of COVID-19 impacts. BDIC will also allow for the deferral of any BDIC loan payments for a period of up to three cumulative months between April 1, 2020 and September 30, 2020 with no penalty or interest charges.</p> <p>Allow small businesses and individuals to access cash flow more quickly by shortening the payment</p>	<p>- Northwest Territories COVID-19 Economic Relief</p> <p>- New Restrictions</p>

	<p>terms on GNWT invoices.</p> <p>New restrictions have been implemented for essential service workers and those supporting them; infrastructure workers employed by the GNWT, Municipal Governments, Indigenous Governments and Organizations; and corrections officers returning to the NWT.</p> <p>Phase 1 of the reopening plan started May 15 and allows select businesses to reopen under guidance.</p>	
Employment	Extension of due date for Employer Assessment Payments from April 1 to May 1, 2020.	- Northwest Territories COVID-19 Economic Relief
Tax	Provide small businesses and individuals with access to greater cash flow by pausing any GNWT set-offs on Canada Revenue Agency tax refunds.	- Northwest Territories COVID-19 Economic Relief
Indigenous	Indigenous governments will receive advanced payments on resource revenue sharing for 2020.	- Northwest Territories COVID-19 Economic Relief

Yukon

Yukon declared a public health emergency under the *Civil Emergency Measures Act*.

Business

Closures of the following:

- Libraries
- Ice rinks
- Public schools
- recreational centres

Restrictions on visits:

- airports: essential visits only
- hospitals: no visitors, with some exceptions
- 2 person visitor limit to visit newborns and maternity patients, sick children, patients at end of life or in emergency situations.
- caregivers of a person with a disability and substitute decision makers also permitted to visit.

All bars are closed until further notice.

Restaurants must not seat more than 50% capacity in their dining rooms and must space people 2 meters or more apart.

Closure of all personal service businesses such as:

- Nail salons
- Hair salons
- Barber shops
- Massage therapists
- Tattoo parlours

Social gatherings limited to 10 people

- [Yukon closures, cancellations and restrictions](#)

- [COVID-19 Updates](#)

- [Closure of Parks and Campgrounds](#)

- [Businesses may reopen](#)

- [Online meetings](#)

- [Yukon Business Relief Program](#)

	<p>with 2 meters apart.</p> <p>Territorial parks and campgrounds are closed and will remain closed until June.</p> <p>The Government of Yukon announced that businesses can reopen if their practices comply with current public health advice. The ban on social gatherings does not apply to work environments.</p> <p>As of May 13, societies, business corporations and co-operatives can now hold their official meetings online.</p> <p>The Yukon Business Relief Program is being extended to July 23, 2020. The Program helps Yukon businesses that have experienced a 30 per cent reduction in revenue and need immediate support to cover fixed costs, including rent, utilities and business insurance. Eligible businesses can apply for a grant of up to \$30,000 per month to cover fixed costs.</p>	
Tax	Deadline for the payment of property taxes has been extended from July 2, 2020 to September 2, 2020.	- Property Tax Deferral
<p>Nunavut</p> <p>Nunavut has declared a state of public health emergency under section 40 of the <i>Public</i></p>		

<i>Health Act.</i>		
Business	<p>Government has approved \$25,000 to each Hunter and Trapper Organization for community harvesting, and to provide food to their communities.</p> <p>Government to devote \$531,000 to cover potential loss in fees for Nunavut's child care workers in licenses facilities.</p> <p>Government has transitioned to work-from-home for non-essential public servants.</p> <p>Closure of all bars, restaurants to be take-out or delivery only.</p>	- Government of Nunavut
Municipal Jurisdiction		
<p>Toronto</p> <p>The city of Toronto has declared a municipal emergency</p>		
Taxes and Utilities	Commercial property tax and utility payment bill due dates will be extended by 60 days.	- COVID-19: Economic Support & Recovery

Business	<p>All retail businesses are exempt from the City of Toronto noise by-law to facilitate after-hour deliveries.</p> <p>The issuing and renewal of all business licenses is suspended.</p> <p>City of Toronto cancels all major events and event permits in the city until June 30.</p>	<ul style="list-style-type: none"> - COVID-19: Economic Support & Recovery - COVID-19: Affected City Services & Facilities - Banning Events June 30
Construction	<p>Toronto Building will not be able to accept or issue building permits. No preliminary applications, zoning reviews, or property information letters can be applied for, processed or issued. No progress inspections will be undertaken by City Inspectors during this service interruption. However, construction may proceed without an inspection, provided applicant submits a report from the qualified designer responsible for the design after services have resumed.</p>	<ul style="list-style-type: none"> - COVID-19: Affected City Services & Facilities