

CRA

420(9)

Consider

TIMING OF MAIL DEEMED RECEIVED BY CRA

Recent labour disputes at Canada Post with the labour unions have highlighted the importance of the Income Tax Act, jurisprudence and CRA's administration policy surrounding when certain types of **mail** and **payments** are **deemed to be received by CRA**.

Any mail, other than the remittance of an amount withheld or deducted (most often, a **source deduction**), or a **payment by a corporation**, sent by **first class mail** or its **equivalent**, is **deemed to be received** by CRA the **day it was sent** (Subsection 248(7)).

"processing time for online payments by a corporation"



Though Canada Post no longer provides first class mail, CRA has acknowledged that Canada Post "**letter mail**" would be considered **equivalent** (see [2012 CRA/CPA Alberta Roundtable, Question 23](#) and [Liao vs. H.M.Q., 2010-1861\(GST\)I](#)). In addition, CRA has acknowledged in the same Roundtable Question and IT-433R4, that an "item entrusted to a **courier service** for prompt delivery is considered **equivalent** to first class mail".

CRA has also stated in the Roundtable Question that it is a unified organization and, therefore, would accept **returns received by any Tax Services Office** as being on **time**, provided they were received, or deemed received, by the due date.

Historically, even during labour disputes, Canada Post has delivered "essential cheques". The Canadian Union of Postal Workers have confirmed they would **continue to deliver "essential cheques"** (**Working Income Tax Benefit** and **Canada Child Benefit**) during any July 2016 work stoppage. All other benefit payments are not considered essential and may not be delivered until normal operations are resumed at Canada.