COVID-19: Breaking developments and essential resources

June 01, 2020

The Ontario Court of Appeal in *Rivers v. Waterloo Regional Police Services Board* has upheld the Superior Court of Justice’s determination that it was without jurisdiction to hear a proposed class action on behalf of current and former female officers with the Waterloo Regional Police Service against the Waterloo Regional Police Services Board and the Waterloo Regional Police Association. The claim alleged systemic gender-based discrimination, Charter breaches, and sexual harassment by male members of the Service, over a 30-year period.

Stay up-to-date on how your business may be affected by COVID-19 with breaking developments across Canada, as well as resources for various sectors from all levels of government. Check here regularly for the latest announcements of legislative and regulatory changes, and links to available programs and resources.

**Federal Government - All Industries**

**Federal government issues framework on reopening economy**

- On April 28, a guiding framework on reopening economies – jointly agreed to by the federal, provincial and territorial governments – was released. Under the framework, the ministers have agreed on a “gradual and phased approach” to lifting restrictions to protect the health of Canadians, shield high-risk groups and ensure the health care system retains the capacity to respond to future outbreaks. The framework includes a [series of preconditions for easing restrictions and reopening of the economies](#).
- As a point of context, more than a third of Canadians don’t expect their spending to go back to pre-COVID-19 levels even after the reopening of the economy, according to a survey conducted for Bloomberg News. 41% of respondents expect their purchases to decrease and 54% think they’ll spend the same amount on non-essential items following the reopening.

**Government of Canada shares legislative proposals to address issues relating to legislative time limits and deadlines**
The draft legislative proposals outline potential solutions that the government could implement to address these important issues. The proposals will be available online for 10 days. Interested stakeholders are welcome to share their comments. Read more.

**Competition Bureau issues statement on competitor collaborations**

- The Competition Bureau has said it will refrain from enforcement action related to short-term, good faith business collaborations necessary to supply critical products and services. Read the full statement.

**Competition Bureau cracking down on deceptive marketing claims related to COVID-19**

- The Competition Bureau is warning all businesses against making false or misleading claims that their products and services can prevent, treat or cure COVID-19.
- The Bureau has issued direct compliance warnings to a variety of businesses across Canada to stop potentially deceptive claims, including warnings against:
  - making claims that herbal remedies, bee-related products, vitamins, vegetables or other food and drink products can prevent COVID-19 infections; and
  - making claims—without first conducting the testing required by law—that certain UV and ozone air sterilization systems, as well as certain air filters or air purifiers, will effectively kill or filter out the virus.
- Businesses could face severe financial penalties and jail time if their marketing practices do not comply with the law.

**Canadian Chamber of Commerce and Government of Canada launch Canadian Business Resilience Network**

- This new initiative focuses on providing businesses with the tools they need to mitigate the impact of the pandemic on them, the economy and communities across the country.

**CRTC extends deadlines and postpones certain hearings**

- The Canadian Radio-television and Telecommunications Commission (CRTC) has extended deadlines and postponed public hearings for certain proceedings. The latest changes can be found on the CRTC open proceedings page and in the Secretary General's letters.

**CBSA issues Customs Notice for commercial importation of medical supplies**

- Read more.

**CRA releases Q&A related to minimum RIF withdrawal for 2020**
The CRA has released Q&As relating to the previously announced reduction in the minimum RIF withdrawal for 2020 (as part of the COVID-19 relief package).

Canada’s plan to mobilize industry to fight COVID-19

- The Government of Canada is mobilizing Canadian businesses and manufacturers to help fight the spread of the virus and protect the health and safety of all Canadians.
- The government has implemented measures to support businesses to rapidly scale up production or re-tool their manufacturing lines to develop products made in Canada that will help in the fight against COVID-19.
- These measures are available to Canadian manufacturers and businesses that:
  - To participate, a short summary of the business’ offer can be sent to ic.mid-dim.ic@canada.ca.

Corporations Canada provides guidance on virtual meetings and AGM delays for corporations and NFPs

- Depending on corporate by-laws, corporations can opt to hold virtual meetings or partially virtual meetings, and not-for-profits can apply to delay the calling of their annual general meeting. Read more.

National - Financial Services Industry

Federal pensions regulator announces changes

- Effective March 27, the Office of the Superintendent of Financial Institutions of Canada has put a full freeze on portability for defined benefit provisions of pensions plans.
- The deadline for listed annual filings in respect of a pension plan with a plan year ending between September 30, 2019 and March 31, 2020 has been extended from six months after the plan’s year-end to nine months after the plan’s year-end.
- Read more.

National - Securities Industry

CSA providing investment funds and non-investment fund issuers with temporary relief

- On May 20, the CSA published two blanket orders that provide investment funds and non-investment fund issuers with temporary relief from certain regulatory filings and delivery obligations.
  - Investment funds receive a 60-day extension for certain filing, delivery and prospectus renewal obligations normally required to be made between June 2 to September 30, 2020.
Non-investment fund issuers receive a 45-day extension for certain filing, delivery and base shelf prospectus renewal obligations normally due or required to be made during the period from June 2 to August 31, 2020.

- Investment funds and non-investment fund issuers that have already used the prior relief to extend any filing, delivery or prospectus renewal deadline occurring on or before June 1, 2020 cannot use this relief to further extend the deadline.

CSA providing public companies with blanket relief from certain AGM requirements

- On May 1, the CSA announced it is proving public companies with temporary blanket relief from certain filing and delivery requirements, generally tied to the sending of materials for annual general meetings (AGMs).
- Public companies have until December 31, 2020 to file their executive compensation disclosure. Public companies also have temporary relief from requirements to send, or send upon request, copies of their annual or interim financial statements and management's discussion and analysis (MD&A) to investors within certain time periods.

CSA temporarily increases short-term borrowing limits for mutual funds investing in fixed income

- On April 17, the CSA issued temporary blanket relief that permits mutual funds to engage in additional short-term borrowing from April 17 to July 31, 2020.

CSA issues FAQ regarding filing extension relief

- On April 3, the CSA released an FAQ to answer questions about the exemptions from certain corporate finance requirements.

CSA publishes updated FAQ regarding blanket relief for regulatory filings

- On May 29, the CSA announced it is providing a further 60-day extension for periodic filings normally required to be made between June 2 and September 30, 2020 by registrants. The conditions are substantially the same as the previous 45-day extension granted.

CSA encourages reporting issuers to apply for a MCTO if filing delay anticipated

- Read more.

CSA sets out rules for virtual AGMs

- Read more.

National - Intellectual Property
CIPO extension

- In response to the disruptive circumstances attributable to COVID-19, the Canadian Intellectual Property Office (CIPO) has advised that most time limits affecting patents, trademarks and industrial designs that fall on “designated dates” will be considered to have been met if the required action is taken on the next “non-designated date”.
- Based on CIPO’s last Notice, deadlines that fall between March 16, 2020 and Friday, June 12, 2020 (the “designated dates”) will be considered to have been met if the required action is taken on Monday, June 15, 2020 (the next “non-designated date”). Because the situation is evolving so rapidly, "designated dates" may be further extended so we encourage you to check the CIPO website here for the latest status. CIPO has also posted answers to frequently asked questions on the extension here.
- Although reliance on this extraordinary extension is an available option for addressing certain patent, trademark and industrial design deadlines, we recommend that all original deadlines be met. Please contact our Intellectual Property Group if you wish to extend a deadline falling in the "designated dates" or if you wish to check on the eligibility of the extension for a missed deadline.

Alberta - All Industries

Alberta releases plan to reopen economy

- On April 30, the Alberta government released its guidelines for reopening its economy.
- On May 14, Alberta entered Stage 1 of reopening, which allowed some businesses to resume operations with enhanced infection prevention and controls in place. The cities of Calgary and Brooks are reopening more gradually due to higher case numbers.
  - On May 25, the city of Calgary announced it was entering Stage 1 of Alberta’s reopening plan.
- In Stage 1, restrictions were lifted for:
  - retail businesses like clothing, furniture and book stores
  - all farmers’ market vendors
  - hairstyling and barber shops
  - cafés, restaurants, pubs and bars can reopen for table service at 50% capacity
  - some scheduled, non-urgent surgeries to resume gradually
  - museums and art galleries
  - daycares and out-of-school care, with occupancy limits
  - day camps, including summer school, with occupancy limits
  - post-secondary institutions will continue course delivery, with flexibility for in-person delivery once the existing public health order prohibiting in-person classes is lifted.
  - places of worship and funeral services, if they follow sector-specific guidelines
  - dog parks and playgrounds, unless restricted by municipal authorities
- Read more about Stage 1 guidelines and restrictions.
Alberta declares a state of public health emergency

- On March 17, the Alberta government declared a state of public health emergency.
- On March 27, Alberta placed further restrictions on gatherings of more than 15 people, and closed down a number of specified non-essential retail and personal services businesses. Other workplaces not otherwise restricted are able to remain open so long as they can follow public health guidelines.

Alberta corporate registry allows postponement of meetings and annual return filings

- Effective March 19, Alberta corporations, non-profit companies and societies may postpone any upcoming annual general meetings until such time as provincial and local gathering restrictions as a result of COVID-19 have been lifted.
- In addition, the Alberta Corporate Registry System processes which automatically dissolve corporations and strike registrations for failure to file annual returns will be suspending indefinitely beginning April 2, to allow Alberta corporate entities additional time to file outstanding annual returns.

City of Calgary announces state of local emergency

- The City of Calgary has declared a State of Local Emergency to support the Province of Alberta’s efforts to combat the spread of COVID-19. Read more.
- Read the full list of City of Calgary announcements.

City of Edmonton announces state of local emergency

- The City of Edmonton declared a State of Local Emergency, effective Friday, March 20, to ensure the City can keep services running and deploy necessary staff and resources as they work to protect the health and safety of Edmontonians. For complete details on the powers and responsibilities a State of Local Emergency provides, please refer to the news release.
- City Hall is closed to the public until further notice to ensure the health and safety of Council, City employees and the public.
- Find updates here.

British Columbia - All Industries

BC announces Emergency Program Act

- As of March 26, 2020, the province is using the Emergency Program Act to issue a set of orders that include:
  o Establishing a new Provincial Supply Chain Coordination Unit to coordinate goods and services distribution; taking a more active role in coordinating essential goods and services movement by land, air, marine and rail; and suspending any bylaws that restrict goods delivery at any time of day.
Banning the secondary resale of food, medical supplies, personal protective equipment, cleaning and other essential supplies; and restricting quantities of items purchased at point of sale.

- Enabling municipal bylaw officers to support enforcement of the provincial health officer’s orders for business closures and gatherings, in line with offences under the Public Health Act with fines of over $25,000 or jail.

- Ensuring all passenger and car-ferry services provide minimum service levels and priority access for residents, and essential goods and workers.

- Making it easier to support critical services for vulnerable people, like food banks and shelters.

- Evictions due to loss of income related to COVID-19 that would otherwise be allowed under the Residential Tenancy Act will be prevented or suspended.

- Suspending local states of emergency specific to the COVID-19 pandemic, except for the City of Vancouver; giving municipal councils the ability to hold more flexible meetings to expedite decisions; and co-ordinating potential use of local publicly owned facilities, like community centres, for self-isolation, testing, medical care, warehousing and distribution.

- On the direction of the Province, a hotel operator or commercial lodging operator must provide accommodation services for the purposes of self-isolation, supporting essential workforces or for other purposes identified by the Province.

- The province has announced it will allow strata corporations to hold meetings electronically. Read more.

- The province has announced it will allow virtual-only shareholder meetings. Read more.

Some businesses ordered to close

- The Public Health Office has ordered some types of businesses to close. Any business or service that has not been ordered to close, and is also not identified on the essential service list, may stay open if it can adapt its services and workplace to the orders and recommendations of the PHO.

- Essential services include Construction work, including construction firms, skilled trades and professionals, construction and light industrial machinery and equipment rental; Health and health services; Law enforcement, public safety, first responders, emergency response personnel; Vulnerable population service providers; Critical infrastructure service providers; Food and agriculture service providers; Transportation, infrastructure and manufacturing; Sanitation; Communications, information sharing and information technology (IT) and Non-health essential service providers.

- The Provincial Health Minister issued an order under the Public Health Act prohibiting the gathering of people in excess of 50 people at a place of which a person is the owner, occupier or operator, or for which they are otherwise responsible. This is relevant to all industries including construction. This Order expires on May 30, 2020.

- There should be no more than 50 people in the same space in any circumstances.

- Where possible, employees should maintain a distance of two metres apart from each other.
Post signage that limits the number of occupants in any elevator to four people at a time.

Reduce in-person meetings and other gatherings and hold site meetings in open spaces or outside.

Increase the number of handwashing stations and post signage that identifies their location.

Maintain a list of employees that are currently working on sites and update this list daily.

All common areas and surfaces should be cleaned at the end of each day. Examples include washrooms, shared offices, common tables, desks, light switches and door handles.

Anyone with COVID-19-like symptoms, such as sore throat, fever, sneezing or coughing, must self-isolate at home for 14 days.

- As of March 18, 2020, the Provincial Medical Health Officer has ordered the closure of bars, pubs, and nightclubs
- As of March 20, 2020: Restaurants and cafes are to offer take-away foods in single use containers or by delivery only.
  - Government made changes to temporarily allow restaurants to deliver liquor products alongside the purchase of a meal for takeout or delivery. The change expires July 15, 2020.
- The provincial health officer has ordered personal service establishments, such as but not limited to: nail salons, tattoo parlours, barbershops, beauty parlours, health spas and massage parlours to close until further notice.
- B.C. government has suspended K-12 learning in all classrooms. University and college learning has moved to online.
- The Province has made two significant changes to the Employment Standards Act
  - Workers are able to immediately take unpaid, job-protected leave if they are unable to work for reasons relating to COVID-19 without putting their job at risk, with leave able to be retroactive to Jan. 27, 2020
  - There will be three days of unpaid, job-protected leave each year for people who cannot work due to illness or injury. This is a permanent change to the act and brings B.C. to alignment with the other Canadian provinces

**BC Registries allows remote commissioning of affidavits**

- Read more.

**BC allows companies, societies and co-operatives to meet electronically during State of Emergency**

- Order overrides 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. Read more.

**BC courts announce suspension of regular court operations**
On April 2, the Supreme Court of British Columbia announced the suspension of regular operations at all of its locations. Only essential and urgent matters will still be heard. Read more here.

BC Ministry of Finance delays transparency register deadline to October 1, 2020

More information on how to create the transparency register.

BC Financial Services Authority announces response to the COVID-19 pandemic

Read more. For more information, please see:
For more information on the capital treatment of loans under the Business Credit Availability Program, please see the BCFSAs announcement.

BC government declares capital markets including all dealers and advisers as essential services during COVID-19 pandemic

Read more.

BC government issues guidance to mining and smelting operations during COVID-19

BC’s Public Health Officer is directing all mines and smelters to take additional precautions to minimize the risks of COVID-19 transmission and illness to their employees.
See the full list of guidelines.

Temporary exemption from certain reporting requirements for regulated entities carrying on business in BC

Read more.

The BC Securities Commission grants temporary exemption from certain corporate finance requirements (51-515)

Read more.

City of Vancouver announces state of emergency

On March 23, City Council voted to give City of Vancouver staff the power to enforce orders under its existing State of Emergency bylaw, including the ability to prosecute breaches of emergency orders (fines of up to $50,000), and the ability to issue tickets ($1000).
Restaurant table service is required to shut down (only takeout or delivery will be allowed) starting March 21.
The city created a dedicated COVID-19 task force on March 20.
- City Council voted to declare a state of emergency as a result of COVID-19 on March 19.
- The City is closing or limiting public access to its facilities.
- All events or programs with 50 people or more are cancelled or postponed.

Manitoba - All Industries

Manitoba declares state of emergency

- On March 20, Manitoba declared a provincial state of emergency.
- On March 30, Manitoba banned all gatherings to 10 people or less and closed down all businesses except essential services from April 1 to at least April 14, 2020.
  - Manitoba has not limited work on the majority of construction sites that fall in the broad definition of an “essential workplace”
  - However, the majority of construction projects are considered essential services, including construction work or services in the industrial, commercial, institutional and residential sectors, services required for operations of provincial and municipal infrastructure, and services that support environmental rehabilitation projects.

New Brunswick - All Industries

New Brunswick declares state of emergency

- On March 19, the Government of New Brunswick declared a provincial state of emergency and closed a number of services. Social or recreational gatherings are limited to 10 people.
  - In a March 19 interpretive guideline, New Brunswick clarified that “construction activities continue and are not prohibited”.
  - New Brunswick has not limited work on construction sites though the worksite should be able to implement 2 metre social distancing and sanitation recommendations.
- For more information, please see: https://www2.gnb.ca/content/gnb/en/news/news_release.2020.03.0139.html

Newfoundland & Labrador - All Industries

Newfoundland declares state of public health emergency

- On March 18, Newfoundland declared a state of public health emergency.
- They have limited gatherings of 10 or more people and closed a number of specific businesses, including retail stores (with exceptions).
- There is no general provision for all other non-essential businesses and all non-retail businesses can stay open so long as workers can maintain physical distancing.
- On March 20, the government encouraged contractors to keep social distancing in mind and ensure proper sanitation.
• Newfoundland has not limited work on construction sites. Read the government's guidelines for the construction industry here: https://www.gov.nl.ca/covid-19/files/Construction-and-COVID.pdf

Northwest Territories - All Industries

Northwest Territories declares provincial state of emergency

• On March 18, the Northwest Territories declared a provincial state of emergency.
• The Government has recommended cancelling gatherings, as well as other recreational or personal service businesses. A number of government programs are shut down.
  o The Northwest Territories have not limited work on construction sites.
• For more information for employers, please see: https://www.hss.gov.nt.ca/en/services/coronavirus-disease-covid-19/information-employers-and-businesses

Nova Scotia - All Industries

Nova Scotia declares provincial state of emergency

• On March 22, Nova Scotia declared a provincial state of emergency.
• By order dated March 25, gatherings must be kept to five persons or less. Workplaces are allowed to operate but must ensure that all persons keep 2 meters away from each other. The 5-person rule does not apply to businesses and organizations who can maintain social distancing requirements, including "construction sites". The social distancing requirements do not apply to contractors of municipal entities for road maintenance and repair, transport systems, and municipal repair services.
• Though a detailed list has not been provided, the government news release indicates broadly that “construction and manufacturing” is an essential sector.
• Nova Scotia has not limited work on construction sites but the sites should be able to accommodate social distancing of 2 metres. Construction is defined as an essential service.

Nunavut - All Industries

Nunavut declares state of public health emergency

• On March 18, 2020, Nunavut declared a state of public health emergency.
• Public gatherings are banned, and playground and municipal parks are closed.
• There is no provision in the Order for non-essential businesses. It does not appear that Nunavut has limited work on construction sites.

Ontario - All Industries

Ontario releases plan to reopen economy
• Ontario is set to enter its first stage of reopening on Tuesday, May 19, including lifting restrictions on retail stores, golf driving ranges and tennis, surgeries and dog grooming. Premier Doug Ford said the province can now gradually begin to open workplaces, but working from home should continue as much as possible.

• On May 14, the Government of Ontario (“Ontario”) announced that first stage of reopening will begin on Tuesday, May 19, 2020 at 12:01 a.m. and will include:
  o Retail services that are not in shopping malls and have separate street-front entrances with measures in place that can enable physical distancing, such as limiting the number of customers in the store at any one time and booking appointments beforehand or on the spot;
  o All construction to resume and essential workplace limits lifted (including land surveyors);
  o Vehicle dealerships;
  o Media operations;
  o Scheduled surgeries (public and private facilities);
  o Health services;
  o Libraries for pick-up or delivery;
  o Outdoor recreational amenities, but pools remaining closed;
  o Individual recreational sports;
  o Individual sports competitions without spectators;
  o Professional services related to research and development;
  o Emissions inspection facilities;
  o Veterinary and animal services;
  o Indoor and outdoor household services; and
  o General maintenance, and repair services.
  o Further details on the conditions placed on the reopening of these businesses.

• Ontario also announced that additional seasonal services and activities will be permitted to open as early as Saturday May 16, 2020 at 12:01 a.m.

• On May 13, Ford said that he does not think that the time is right to look at reopening the border between Canada and the United States. This is following Trudeau’s comment on May 12, 2020, when he stated "we're going to be very, very careful about reopening any international travel, including in the United States, before we feel that it is time." On May 19, Canada and the United States announced that they have extended the closure of the border to all non-essential travel for another month, until June 21, 2020.

• On May 12, Premier Doug Ford said he will be announcing details on the first stage of Ontario’s reopening plan on Thursday, May 14. Ontario’s Chief Medical Officer of Health said he does not feel confident that the province has met the threshold to start on its economic recovery plan, despite Ford signalling that more "good news" is coming on Thursday.

• On May 6, the Government of Ontario announced it is allowing all retail stores with a street entrance to provide curbside pickup and delivery, as well as in-store payment and purchases at garden centres, nurseries, hardware stores and safety supply stores.
  o As early as Friday, May 8, 2020 at 12:01 a.m., garden centres and nurseries will be able to open for in-store payment and purchases, operating under the same guidelines as grocery stores and pharmacies. Hardware stores and safety supply stores will be permitted to open for in-store payment and purchases as soon as 12:01 a.m. on Saturday, May 9, 2020. On Monday, May 11, 2020, at 12:01 a.m., retail stores with a street entrance can begin offering curbside pickup and delivery, in accordance
with the Ministry of Health’s Guidance Document for Essential Workplaces and occupational health and safety requirements.

- In addition to easing restrictions on retail, Ontario is also expanding essential construction to allow below-grade multi-unit residential construction projects like apartments and condominiums to begin and existing above-grade projects to continue.
- Businesses must follow public health measures and should review the workplace safety guidelines, such as promoting physical distancing and frequent handwashing, sanitizing surfaces, installing physical barriers, staggering shifts, and using contactless payment options to stop the spread of COVID-19.

- In another step to start the reopening of the economy, on May 7, Ontario announced that it has developed a comprehensive framework to help hospitals assess their readiness and begin planning for the gradual resumption of scheduled surgeries and procedures, while maintaining capacity to respond to COVID-19.
- On May 1, the Government of Ontario (Ontario) announced it will allow certain businesses and workplaces to reopen as long as they comply with strict public health measures and operate safely during the COVID-19 outbreak. Those permitted to start up include seasonal businesses and some essential construction projects. The Chief Medical Officer of Health, Dr. David Williams, provided general recommendations on how the openings of businesses and workplaces could be implemented to support safe operations, including strict adherence to health and safety requirements.
- On April 27, Ontario released a Framework for Reopening our Province, which outlines the criteria health experts will use to advise Ontario on the loosening of emergency measures, as well as guiding principles for the safe, gradual reopening of businesses, services and public spaces. The framework also provides details of an outreach strategy, led by the Ontario Jobs and Recovery Committee, to help inform the restart of the provincial economy. On April 28, Ford announced the document is the start of the process and that Ontario will release next steps later in the week.
- Ontario is planning a three-stage approach to reopening the economy. Public health officials will carefully monitor each stage for two to four weeks, as they assess the evolution of the COVID-19 outbreak to determine if it is necessary to change course to maintain public health.
  - In the first stage, select workplaces that can modify their operations “to meet public health guidance” will be allowed to open, along with some outdoor spaces like parks. Some non-urgent and scheduled surgeries will be allowed.
  - Stage two would see the opening of some service industries and additional office and retail workplaces, as well as larger public gatherings.
  - In stage three, all workplaces would be open and restrictions on public gatherings would be further relaxed. The document does not include specific dates around when the province would begin to reopen.
- On April 30, Ontario released safety guidelines to provide direction to those working in manufacturing, food manufacturing and processing, restaurant and food service, and the agricultural sector as the province prepares for a gradual reopening of its economy. Ontario Premier Doug Ford said businesses should "get ready" to reopen as Ontario unveiled the safety guidelines.
Shut down of all non-essential businesses throughout Ontario

- To further contain the spread of COVID-19, the Government of Ontario ordered the mandatory closure of all non-essential workplaces effective as of Tuesday, March 24 at 11:59 p.m.
  - On April 3, the Ontario government announced further workplace closures effective as of 11:59 p.m., April 4, 2020. The updated list directs additional businesses to close and restricts specified businesses to providing services by alternate methods such as curb-side pick up and delivery, except in exceptional circumstances. This includes stores that sell legal cannabis products, hardware products, vehicle parts and supplies, pet and animal supplies, office supplies and computer products and repairs and safety supplies.
  - Critical construction projects will continue, including industrial projects such as refineries and petrochemical plants and infrastructure projects such as new hospitals, roads and bridges. Construction projects that are due to be completed before October 4, 2020 and that would provide additional capacity in the production, processing, manufacturing or distribution of food, beverages or agricultural products are also allowed to continue.
  - New starts in residential projects will stop, while residential construction that is near completion will continue.
    - The Ministry of Labour, Training and Skills Development have released a guidance document on safe practices in construction project sites.
  - Ontario has extended construction hours for essential construction projects, like critical projects in the health care sector, to 24 hours a day. Work on new hospital builds, expansions, and COVID-19 assessment centres will be able to continue any time of the night or day in order to help accelerate the construction of these important projects.
  - This closure will be in effect until May 6, 2020, with the possibility of an extension as the situation evolves.
- On April 24, Premier Doug Ford said that Ontario will release a framework early in the week of April 26, 2020 for how it plans to reopen Ontario's economy.
- The province has launched a toll-free line, 1-888-444-3659, to provide support to Ontario businesses who have questions about the province's recent emergency order to close at-risk workplaces following recommendations by Ontario's Chief Medical Officer of Health. This information line will be open from Monday to Sunday, from 8:30 a.m. – 5:00 p.m.
- Failure to comply with an emergency order could carry punishments of up to one-year imprisonment or a fine of up to $100,000 for an individual, $500,000 for a director of a corporation, or $10 million for a corporation itself if a provincial offences officer charges the individual by issuing a summons.
- See Ontario's news release for more information.
- See tip sheets offering guidance to workplaces that are staying open.
- See FAQ to assist individuals and businesses with questions related to Ontario's mandatory closure of all non-essential businesses.

Declaration of emergency in Ontario
Ontario has extended its state of emergency to June 2, 2020. On May 11, Premier Doug Ford said his government is working to re-open some businesses but public health measures to fight COVID-19 will need to stay in place for now.

On May 12, the Ontario Legislature passed Bill 190: COVID-19 Response and Reforms to Modernize Ontario Act, 2020 in order to help people conduct business while practicing social distancing by, for example, enabling corporations to call and hold meetings virtually, and extending the time period in which annual meetings must be held in specific circumstances; and allowing for regulations to set out the parameters for remotely commissioning or notarizing a document.

Ontario, in consultation with the Chief Medical Officer of Health, has extended all emergency orders currently in force until June 9, 2020.

On May 19, Ontario announced that it will not be reopening schools this spring amid the COVID-19 pandemic. Education Minister Stephen Lecce said he will announce a plan before the end of June for reopening schools in September.

On April 20, Ontario released updated COVID-19 modelling, which showed that the enhanced public health measures, including staying home and physically distancing from each other, are working to contain the spread of the virus and flatten the curve. However, the Chief Medical Officer of Health said emergency measures must remain in place to continue reducing the number of cases and deaths.

Ontario issued a new emergency order under the Emergency Management and Civil Protection Act to prohibit organized public events and social gatherings of more than five people, effective immediately.

On March 17, Ontario announced that it is taking decisive action by making an order declaring an emergency under s 7.0.1 (1) the Emergency Management and Civil Protection Act. In doing so, Ontario is using every power possible to continue to protect the health and safety of all individuals and families. For more information on this and for a list of establishments that were legally required to close on March 17, please see Ontario’s news release.

These emergency orders will be in effect until May 6, 2020, with the possibility of an extension as the situation evolves.

With the approval of the Ontario legislature, Ontario has extended the Declaration of Emergency under the Emergency Management and Civil Protection Act for a further 28 days, until May 12, 2020. On April 22, Ontario Premier Doug Ford said that opening the economy for the May 24 weekend is “absolutely not going to happen.”

Effective April 14, the Planning Act was amended to allow municipalities to suspend certain planning decision timelines during the state of emergency. These changes will temporarily pause the need for municipalities and planning boards to make planning decisions within specified timelines without the risk of appeal. If municipalities choose to process planning applications, they may still do so by holding virtual/electronic public meetings and making decisions on planning matters during the COVID-19 outbreak. On April 15, O. Reg. 149/20 (under the Planning Act came into force. This new regulation exempts the Planning Act (and s. 114 of the City of Toronto Act) from the suspension of limitation periods ordered by Ontario under the Emergency Management and Civil Protection Act. As such, limitation periods and other procedural time periods under the Planning Act will run as if they were never suspended. That said, the regulation also contains specific rules for the purposes of counting the time periods and giving notices under certain provisions of the Planning Act.

Effective April 14, 2020, the Development Charges Act was amended to allow municipalities with an expiring development charge by-law to use their existing
by-law during the current emergency and for six months following the end of the emergency declaration, so they can continue to charge fees on new construction.

**Ontario announces changes to business meetings and operations**

- The government of Ontario announced it is providing greater flexibility around meetings and business operations to support corporations and other businesses during the coronavirus (COVID-19) outbreak. These changes allow corporations to call and hold virtual meetings and defer annual meetings, among other measures. Read more.

**FSRA adjusts policies for pensions**

- The Financial Services Regulatory Authority of Ontario (FSRA) has provided further details for pension administrators in need of relief and filing deadline extensions. Read more.
- On April 24, the FSRA issued new guidance to provide clear information to pension plan sponsors, administrators and their agents on how they can meet regulatory requirements during this disruption, and to plan members who may have questions. See the FSRA Pension Plan Emergency Management Response.

**FSRA and OSC update timeline for transfer of oversight of syndicated mortgages**

- On April 16, the FSRA and OSC provided an updated timeline for the transfer of regulatory oversight of the syndicated mortgage regime, which is now expected to be effective January 1, 2021.

**FSRA issues update on mortgage administrator invoicing**

- On March 27, FSRA issued an update on Changes to Regulatory Requirements due to COVID-19. The organization has updated the information provided regarding invoice payment terms for mortgage administrators. Read more here.

**FSRA announces changes to regulatory requirements due to COVID-19**

- Read more.

**Auto insurance industry response to COVID-19**

- The Ontario government has made regulatory changes to enable auto insurance companies to provide temporary insurance premium rebates to drivers.
- The FSRA released guidance to support insurers in providing this relief.

**Tribunals Ontario fee increases deferred to July 1, 2020**
• On March 31, Tribunals Ontario announced that application fee increases for the Assessment Review Board, Landlord and Tenant Board and Licence Appeal Tribunal have been deferred until July 1. Read more.

Time extension for annual meetings of Ontario corporations

• Read more.

The Ontario government suspends limitation periods and procedural time periods

• Read more.

OSC provides temporary exemption from certain reporting requirements for regulated entities

• Read more.

OSC temporarily waives all late fees

• The OSC is waiving all late fees that accumulate between April 17 and June 1, 2020. On May 29, they announced they would be extending this relief until September 30, 2020. Read more.

TSX provides blanket relief from provisions of the TSX Company Manual

• Read more.

Ontario extends licences of beef cattle dealers, grain dealers and grain elevator operators

• The Ontario government has amended regulations under the Financial Protection Programs to extend licences of beef cattle dealers, grain dealers and grain elevator operators for 90 days after the Emergency Order is lifted.

Recent real estate industry developments

• On May 7, Brookfield Asset Management Inc. announced it is planning to invest $5 billion to help struggling retailers. The Toronto-based firm has launched a “retail revitalization” program that will focus on taking minority stakes in retail businesses that have been hit hard by the pandemic.
• On May 7, Alphabet's Sidewalk Labs announced that it was pulling out of Toronto’s Quayside project, as a result of the global economic upheaval and uncertainty caused by COVID-19. Toronto awarded Sidewalk Labs 12 acres of development along its waterfront in October 2017 to design a high-tech smart city development that would provide an example of how to incorporate buildings, autonomous vehicles, and state-of-the-art wood-frame towers into an urban development.
On May 19, Reitmans Canada Ltd. obtained preliminary approval to seek bankruptcy protection under the Companies’ Creditors Arrangement Act, the latest retailer seeking to restructure its operations as the COVID-19 pandemic causes prolonged store closures.

More retailers announced layoffs and store closures at their Canadian operations as they continue to grapple with the impacts of the COVID-19 pandemic. Canada Goose Holdings Inc. announced that it would lay off 125 employees, or about 2.5% of its more than 5,000-person workforce. Meanwhile, American retailer L Brands announced that it will reduce the number of company-owned Victoria’s Secret stores and close about 250 stores in the U.S. and Canada this year.

Declaration of emergency in City of Toronto

- On April 30, the Toronto City Council unanimously voted to extend Mayor John Tory’s State of Emergency declaration in Toronto until the COVID-19 municipal emergency has ended.
- On March 23, Mayor John Tory declared an Emergency in the City of Toronto. The declaration of a municipal emergency is part of Toronto’s ongoing efforts to stop the spread of COVID-19 and will ensure the municipal government can continue to act and respond quickly to the pandemic and any other events that arise in the weeks ahead.
- On April 1, it was announced that to arrest COVID-19 more quickly, and to save lives, protect the healthcare system and ensure the economy and society can rebound more quickly, various measures will take effect immediately for up to 12 weeks:
  - Only essential businesses are to remain open, and those businesses are to maximize physical distancing and infection prevention and control practices, and limit in-person access to those businesses, as much as possible; and
  - There is to be increased cleaning and active screening of employees at all businesses.
  - In some cases, fines could be issued where there is non-compliance. For example, the fine for people failing to keep at least two metres of distance from others in Toronto parks and public spaces has been set at $1000.
    - Tory is calling for stricter enforcement of COVID-19 measures after seeing some people not take physical distancing seriously and wants to see more ticketing. Whereas, initially, Toronto’s COVID-19 enforcement team provided public education to individuals not observing orders and public health recommendations, as of April 11, the team moved to almost exclusively issuing tickets.
- On March 31, 2020, Toronto announced that it will cancel all Toronto-led major mass participation events, festivals, conferences and cultural programs, and all Toronto permits for major mass participation events organized by external groups at civic centres and squares, parks, public spaces (including road closures), Toronto-operated museums and cultural centres through June 30. Among the major events impacted by the announcement are Doors Open Toronto, Indigenous Arts Festival, Pride Toronto, and NXNE Music and Gaming festival.
- On May 15, Toronto announced that to slow the spread of COVID-19, it is extending the cancellation of Toronto-led and Toronto-permitted major festivals and events with attendance of more than 250 people through July 31, 2020, and
those with attendance of 25,000 or more through August 31. The resumption or cancellation of professional sporting events is not included in this decision. To mitigate the impacts of these cancellations, Mayor John Tory announced that the City will repurpose grant funding that was previously approved by City Council, in order to support festivals that have been impacted by the COVID-19 pandemic.

Declaration of emergency in City of Ottawa

- On March 25, Mayor Jim Watson declared an emergency in the City of Ottawa. This aligns with Ontario Premier Doug Ford’s announcement on Monday, March 23 that he is expanding Ontario’s state of emergency to shut down all non-essential services. For more information on this, please see Ottawa’s news release.
- Ottawa has closed public facilities and has suspended non-essential services, activities and programs. On May 20, Ottawa announced it is extending its suspension of Ottawa-permitted special events, festivals and other cultural programs until Monday, August 31, 2020. View the full list of services Ottawa has closed.

Prince Edward Island - All Industries

Prince Edward Island declares public health emergency

- On March 16, Prince Edward Island declared a public health emergency.
- On March 27, all non-essential services and businesses were ordered closed indefinitely.
  - Construction repair services and current construction services and projects (industrial, commercial, institutional and residential) constitute essential services.
  - PEI has limited construction work in that construction projects can continue, but no new builds can start. Current construction services and projects are essential services.

Québec – All Industries

Gradual reopening of the Québec economy

- On April 28, the Gouvernement du Québec announced the gradual reopening of various sectors and businesses. The reopenings will occur in phases according to the areas of activity and geographic zones.
- Starting May 4, retail businesses outside of the greater Montréal area are allowed to reopen, provided that:
  - the businesses have a door to the outside ordinarily used by the clientele;
  - access to the businesses through an indoor common area be prohibited.
- Providers of goods or services required for supplying retail businesses are also allowed to resume activities, outside of the greater Montréal area.
- Starting May 11, all construction industry worksites can resume their activities. The reopening covers all sectors of the construction industry, and supply chains. Read more.
Starting May 11, all manufacturing companies in all regions may resume their activities. However, there are limitations to the number of workers on site at a time. Read more.

Starting May 25, manufacturing companies in all regions may resume their operations with no restriction on the number of employees present to ensure such operations. All employees who can engage in telework must continue to do so.

Shut down of all non-essential business throughout Québec

- As of March 25, the Gouvernement du Québec ordered the minimization of all non-priority services and activities.
- See the list of essential businesses that are allowed to stay open.
  - Québec has significantly limited work on construction sites to sites falling in the definition of "essential services". Only the following are considered "essential":
    - Construction firms for emergency dispatching or security purposes
    - Electricians, plumbers and other trades for emergency services
    - Rental equipment
    - Landscaping and landscaping maintenance; and
    - Effective April 20, housing construction work to complete the delivery of residential units slated for no later than July 31, 2020. This includes construction, renovation, surveying, and building inspection. As a result, the construction industry supply chain sector will reopen.

Saskatchewan - All Industries

Saskatchewan declares provincial state of emergency

- On March 18, Saskatchewan announced a provincial state of emergency.
- Saskatchewan has limited gatherings to a maximum of 10 people in one room. Exceptions include workplaces where the two-metre distancing between people can be maintained.
  - Saskatchewan has not limited work on construction sites and have defined construction as an essential service, including construction firms, services performed by tradespeople, residential and commercial installation services and landscaping services, rental equipment and building maintenance, repair and housekeeping.

Saskatchewan crop insurance deadline extended

- For more information, please see: https://www.saskatchewan.ca/government/news-and-media/2020/march/30/crop-insurance-deadline-extension

Yukon - All Industries

Yukon declares provincial state of emergency
On March 18, the Yukon declared a public health emergency. The declaration included the closing of a number of facilities.

On March 22, gatherings of more than 10 people were banned, and restaurants and personal services were ordered closed.

On March 27, the government declared a provincial state of emergency.
   - The Yukon has not limited work on construction sites.

On April 2, the Yukon made an order requiring no more than 10 persons in the same place and closing a number of businesses.
   - Construction work is defined as essential, including:
     - Work on construction projects related to the health care sector; territorial infrastructure, health and safety or environmental rehabilitation projects
     - Work in construction or demolition in the industrial, commercial, institutional and residential sectors
     - Engineers/technicians/ associated personnel responsible for construction and restoration

**Federal Aid Package**

**COVID-19 Emergency Response Act**

- On March 25, Bill C-13, the COVID-19 Emergency Response Act (the Bill) received Royal Assent. The Bill allows the Government to provide up to $52 billion in direct support to Canadian workers and businesses, plus an additional $55 billion through tax deferrals, for a total $107 billion.
- As of the evening of April 13, nearly 5.4 million Canadians are receiving emergency federal aid, with hundreds of thousands more claims waiting to be processed.
- The Bill supports Canadian businesses through the Business Development Bank of Canada (the BDC) and Export Development Canada (the EDC) by temporarily providing the Minister of Finance, among other things, more flexibility to determine their capital limit, allowing them to provide further financial support to Canadian businesses when they need it.
- In order to support the mortgage financing market in Canada, the Bill enhances the Canada Mortgage and Housing Corporation’s (CMHC) access to capital, and increasing its insurance-in-force and guarantees-in-force legislative limits, so that it can continue to provide stable funding to banks and mortgage lenders in support of continued lending to Canadian businesses and consumers.
- The Bill provides the Minister of Finance with flexibility to respond expeditiously to COVID-19 developments, by amending the Financial Administration Act to temporarily remove the requirement for the Minister of Finance to receive Governor in Council's authorization in order to use emergency powers.
- On May 22, the federal government launched a web-based benefits finder tool, "Find financial help during COVID-19," to help people living in Canada determine which government benefits programs best meet their needs.
- For more information on this, please see Canada's economic response plan.
- Further resources available to Canadian businesses and more resources here.
- The Canadian Chamber's pandemic preparedness guide to assist business planning and continuity efforts.
Large Employer Emergency Financing Facility

- On May 11, the federal government announced that it is establishing the Large Employer Emergency Financing Facility (LEEFF) to provide bridge financing to Canada’s largest employers, whose needs during the pandemic are not being met through conventional financing, in order to keep their operations going.
  - LEEFF will be open to large Canadian employers who (a) have a significant impact on Canada’s economy, as demonstrated by (i) having significant operations in Canada or (ii) supporting a significant workforce in Canada; (b) can generally demonstrate approximately $300 million or more in annual revenues; and (c) require a minimum loan size of $60 million.
  - Large for-profit enterprises in all sectors, except for those in the financial sector, can apply for funding under LEEFF. Certain not-for-profit enterprises, such as airports, could also be eligible.
  - The loan will be provided by way of two loan facilities: an unsecured facility equal to 80% of the aggregate loan and a secured facility equal to 20% of the aggregate loan amount. The minimum aggregate loan will be $60 million. The loan will be advanced in tranches over 12 months. On May 20, 2020, Finance Minister Bill Morneau said there is no upper cap on the loans, which will be based on the cash flow needs of companies for the next 12 months. Each applicant will be assessed on a case-by-case basis.
    - The duration of the unsecured facility will be five years. The duration of the secured loan facility will match that of the borrower’s existing secured debt. The borrower may prepay the loan at any time without penalty.
  - In addition to the security interest on the secured facility and the interest rate charged for the loans, if the borrower is a Canadian public company (or the private subsidiary of a Canadian public company), the borrower must issue warrants with the option to purchase the borrower’s (or parent public company’s) common shares totaling 15% of the principal amount or receive cash consideration equivalent to the value of the warrants. Privately held companies will pay the same in fees.
  - Rules on access to the money will place limits on dividends, share buybacks and executive pay. Any companies convicted of tax evasion won’t be eligible for the money. Companies applying for the loans will also be required to disclose their environmental plans.
  - This program will be delivered by the Canada Development Investment Corporation (CDEV), in cooperation with Innovation, Science and Economic Development Canada and the Department of Finance.
  - As of May 20, 2020, applications for financing under LEEFF are open.
  - More information, including additional key loan terms.

Canada Emergency Commercial Rent Assistance

- On April 16, Prime Minister Justin Trudeau announced new measures for Canadian businesses, including more details about the federal government’s plan to help small and medium-sized enterprises (SMEs) manage their rent costs. Trudeau announced the government’s intent to introduce the Canada Emergency Commercial Rent Assistance (CECRA) program. On April 24, 2020, Trudeau announced that the federal government has reached an agreement in principal
with the provinces and territories to implement the CECRA for small businesses. The announcement can be found here.

- CECRA will provide forgivable loans to qualifying property owners to cover 50% of monthly rent payments in April, May, and June that are payable by eligible small business tenants who are experiencing financial hardship. The loans will be forgiven if the property owner agrees to reduce the small business tenant’s rent by at least 75% for the three corresponding months under a rent forgiveness agreement. Such agreement must include a term that the tenant will not be evicted while the agreement is in place. The tenant is liable for the remainder of the rent.

- The breakdown for responsibility of rent payment is as follows: (i) Federal and Provincial Government: 50%; (ii) Tenant: 25%; and (iii) Property Owner: 25%.

- To qualify for CECRA for small businesses, the commercial property owner must: (i) own or be the landlord of the commercial real property which is occupied by one or more impacted small business tenants; (ii) enter (or have already entered) into a rent reduction agreement for the period of April, May, and June 2020, reducing an impacted small business tenant’s rent by at least 75%; (iii) ensure the rent reduction agreement with impacted tenants includes a moratorium on eviction for the period of April, May and June 2020; and (iv) have declared rental income on your tax return (personal or corporate) for tax years 2018 and/or 2019.

“Commercial real property” is defined as commercial properties with small business tenants. Commercial properties with a residential component and multi-unit residential mixed-use properties would equally be eligible with respect to their small business tenants.

- A tenant that is a business – including a non-profit and charitable organization – will qualify if (i) they pay less than $50,000 per month in gross rent per location (as defined by a valid and enforceable lease agreement); (ii) generate no more than $20 million in gross annual revenues, calculated on a consolidated basis (at the ultimate parent level); and (iii) have experienced at least a 70% decline in pre-COVID-19 revenues. To measure revenue loss, businesses can compare revenues in April, May and June of 2020 to that of the same month of 2019. They can also use an average of their revenues earned in January and February of 2020. For registered charities and non-profit organizations, the calculation would include most forms of revenue, excluding revenues from non-arm’s length persons. These organizations would then be allowed to choose to include revenue from government sources as part of the calculation.

- If rent has been collected for April and May, upon agreement with the tenant, that rent can be held and applied as a credit for July and August.

- CECRA does not apply to any federal, provincial, or municipal-owned properties. There are certain exceptions where there are long-term commercial leases with third parties to operate the property including airports, post-secondary institutions, hospitals, a pension fund, First Nation and any indigenous organizations and governments, and Crown corporation with limited appropriations, designated as eligible under CECRA by CMHC.

- The online application process will include both fillable fields and templates of the documents required. Property owners will need to provide information to prove eligibility including: (i) proof of an existing rent reduction agreement; (ii) moratorium on eviction, and (iii) small business
tenant financial hardship (i.e. attestation of 70% decline in revenue). On May 19, 2020, CMHC published the attestations and agreements that property owners and tenants must complete in order to participate in CECRA. Access these agreements.

- This program is expected to be operational in the second half of May 2020, with owners lowering the rents for April and May (retroactively) and June. On May 19, 2020, CMHMC announced that a staggered approach will be taken to the application process. CMHC will be asking property owners to register on specific days after the application process has opened. Ontario property owners with 10 or more tenants should register on day 2; all other Ontario property owners should register on day 3. The application portal will open at 8:00 a.m. EST on May 25, 2020.
- Property owners may still apply for assistance once the 3-month period has ended if they can prove eligibility during those months. Funds will be transferred to the property owner’s financial institution. Property owners must refund amounts paid by the small business tenant for the period.
- CMHC’s website allows businesses interested in CECRA to sign-up to receive more information on the program as it becomes available.
- The deadline to apply for CECRA is August 31, 2020.
- On May 5, the federal government said it is working to fix a gap in CECRA that bars landlords from applying if they don’t have mortgages, after this gap was highlighted by two members of Parliament during a meeting of the House of Commons government operations committee. CMHC has confirmed that CECRA will be administered undifferentiated for properties with mortgages, other forms of debt, or no mortgages at all.
- Further details are expected in the future, as final terms and conditions have not been finalized.
- Ontario is committing $241 million to partner with the federal government and deliver more than $900 million in urgent relief to small businesses and their landlords through a new program, the Ontario-Canada Emergency Commercial Rent Assistance Program (OCECRA).
- On April 30, the Globe and Mail reported that a coalition of Canada’s largest retailers and commercial property owners is lobbying the federal government for a rent relief package that could see major landlords slash rent by one-third for their distressed tenants, while providing loans to retailers to cover the rest of their rent. The proposal is designed to help large retailers that aren’t covered by CECRA. The group is proposing that landlords provide an abatement on one-third of the rent for 10 months to retail tenants whose revenues have declined significantly. The companies have also asked the federal government to establish a low-interest loan program to help retailers cover the other two-thirds of the rent. It is not yet clear when the federal government will announce a plan for large tenants, and whether it will include terms the coalition has proposed.
- As a point of context, in Canada’s enclosed regional malls - a category that includes Toronto’s Eaton Centre and Pacific Centre in Vancouver - only 20% to 25% of tenants paid rent in April, according to brokerage firm JLL Canada. Big box shopping centers and community strip malls took in only a little over half their expected rent.

Canada Emergency Wage Subsidy
On April 8, the federal government released further details on the eligibility criteria for businesses to access the Canada Emergency Wage Subsidy (CEWS), and on April 11, Bill C-14, the COVID-19 Emergency Response Act, No. 2, received Royal Assent, bringing this measure into law. The CEWS is anticipated to cost $73 billion. Online applications will open April 27 and officials expect to have processed 90% of claims by May 4, 2020, with payments landing later that week.

Online applications opened on April 27, with about 30,000 applications being filled out on the first day of the program. All claims that are approved through the CRA’s automated verification process will be sent for payment on May 5, so that payments being made through direct deposit should begin to appear in employers’ accounts as of May 7.

Businesses will now have the option of using an average of their revenues in January and February 2020 to demonstrate a 30% drop in their gross revenues. For March 2020, the threshold for revenue reduction is reduced to 15%, while remaining at 30% for the months of April and May 2020. In addition, it is proposed that employers be allowed to measure revenues either on the basis of accrual accounting or cash accounting. Special rules would also be provided to address issues for corporate groups, non-arm’s length entities and joint ventures. Registered charities and non-profit organizations would also be able to benefit from the additional flexibilities being provided to employers with respect to the revenue loss calculation. Furthermore, it is proposed that charities and non-profit organizations be allowed to choose to include or exclude government funding in their revenues for the purpose of applying the revenue reduction test. According to Statistics Canada, more than 50% of Canadian companies have lost at least 20% of their revenue to COVID-19.

On April 21, the CEWS calculator was launched to support employers as they prepare to apply for the CEWS. The CEWS calculator can be found on CRA’s CEWS webpage. This web page incorporates feedback received during user testing with stakeholders. It includes detailed information and instructions about who can apply for the subsidy, how eligibility is assessed, and how the subsidy is calculated.

In order to provide support for Canadian businesses during these unprecedented economic times, the federal government announced a number of additional supports that will be offered:

- The federal government has offered employers the CEWS applied at a rate of 75% on the first $58,700 earned by employees, representing a benefit of $847 per week. The program will be in place for a 12-week period, retroactive to March 15 and ending June 6, 2020. Eligible businesses of all sizes and from all sectors of the economy, regardless of the number of workers they employ, that suffer a drop of at least 30% in gross revenues due to COVID-19 in March, April or May, when compared to the same month in 2019, would be able to access the subsidy. There would be no overall limit on the subsidy amount that an eligible employer may claim. In passing Bill C-14, one CEWS requirement was changed – if an employer is eligible based on one month’s revenue, they automatically qualify for the subsequent period.

- 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 Canadian Federation of Independent Business (CFIB) says individual employers are among the people who may be eligible for the CEWS, but they must have been paid as an employee of a corporation prior to March 15, 2020. CFIB has been working with the CRA to get more answers and will provide advice to all business owners.
- On April 28, Prime Minister Justin Trudeau said anyone who has been getting the $500-a-week CERB but goes back to work thanks to CEWS should put the CERB money aside because they're going to have to pay it back.
- More details on the Canada Emergency Wage Subsidy

On May 15, the federal government announced that it will be extending the CEWS by an additional 12 weeks to August 29, 2020. The government will consult with key business and labour representatives over the next month on potential adjustments to the program to incent jobs and growth, including the 30% revenue decline threshold. In addition, the federal government announced the approval of regulations to extend eligibility for the CEWS to ensure that it continues to support those employers and workers hardest hit by the COVID-19 pandemic, and protects the jobs Canadians depend on. Read more.

**Top up pay for essential workers**

- On April 15, the federal government announced that it will top up the pay of essential workers making less than $2,500 per month. The federal government will work with the provinces and territories through a new transfer to cost-share a temporary top up to the salaries of low-income essential workers that the provinces and territories have deemed essential in the fight against COVID-19. The federal government will cover a portion of the cost of providing temporary financial support to low-income workers, including those on the front-line in hospitals and nursing homes, those ensuring the integrity of the food supply, or providing essential retail services to Canadians.
- On May 7, Prime Minister Justin Trudeau announced all provinces and territories have confirmed, or are in the process of confirming, plans to cost share wage top-ups for their essential workers. The federal government will provide up to $3 billion in support to increase the wages of low-income essential workers. Each province or territory will determine which workers would be eligible for support, and how much support they will receive.

**Deferral of GST/HST and customs duty payments**

- The federal government is deferring GST/HST remittances and customs duty payments to June 30, 2020. See the announcement.
  - Businesses in need of information about their particular accounting and payment obligations on imported goods may contact the Canada Border Services Agency for more details.

**Canada Emergency Response Benefit**

- The Canada Emergency Response Benefit (CERB) provides a taxable benefit of $2,000 a month for up to 4 months to support workers who lose their income as of result of the COVID-19 pandemic. The benefit would cover Canadians who
have lost their job, are sick, quarantined, or taking care of someone who is sick with COVID-19, as well as working parents who must stay home without pay to care for children who are sick or at home because of school and daycare closures. Additionally, workers who are still employed, but are not receiving income because of disruptions to their work situation related to COVID-19, would also qualify for the CERB. The CERB is available to Canadian workers affected by the current situation whether or not they are eligible for Employment Insurance (EI).

- On April 15, the federal government announced that it is expanding CERB eligibility rules to allow people to earn up to $1,000 per month while collecting CERB. In addition, those whose EI benefits have recently run out, as well as seasonal workers who are unable to find jobs this year will qualify for CERB.
- As of May 20, more than 8.1 million workers have applied for CERB since it became available at the beginning of April, with payments now totalling over $38.4 billion, rising beyond its $35 billion budget.
- According to a Bloomberg survey of economists, Canada probably lost more than 4 million jobs in the month of April, a fifth of the labor force, and by far the largest decrease in monthly employment on record.
  - Apply for the CERB here.

Support for Canadian farmers and food suppliers

- On May 5, the federal government announced important measures within agriculture programs and an investment of more than $252 million to support farmers, food businesses, and food processors who provide essential services to Canadians every day by ensuring a safe and reliable food supply. Trudeau also announced that the government intends to propose an additional $200 million in borrowing capacity for the sector.
- On May 26, the federal government announced an investment of up to $9.2 million to enhance the Youth Employment and Skills Program (YESP) and fund up to 700 new positions for youth in the agriculture industry.

Relief for federally regulated pension plan sponsors

- On April 15, the federal government announced it would provide immediate, temporary relief to sponsors of federally regulated, defined benefit pension plans. This relief would be in the form of a moratorium, through the remainder of 2020, on solvency payment requirements for defined benefit plans.
- On May 27, the moratorium, Solvency Special Payment Relief Regulations, 2020, came into effect. Read the announcement.

Support for SMEs and innovative start-ups

- On April 17, the federal government announced it will provide an additional $1.7 billion of targeted support to small and medium-sized enterprises (SMEs) and innovative start-ups. This includes $675 million to provide bridge financing to SMEs that are unable to access the federal government’s existing COVID-19 support measures, through Canada’s Regional Development Agencies. In addition, $250 million will be dedicated to assist innovative, early-stage companies that are unable to access existing COVID-19 business support,
through the National Research Council of Canada’s Industrial Research Assistance Program.

- On May 13, the federal government announced that the application for the targeted support program for small businesses is now open. In southern Ontario, FedDev Ontario will work with key partners such as the Community Futures Development Corporations across the region to help southern Ontario businesses during these difficult times. A total of $252.4 million will be available for southern Ontario businesses. Read more.
- The federal government also announced up to $306.8 million in funding to help small and medium-sized Indigenous businesses, and to support Aboriginal Financial Institutions that offer financing to these businesses.
- On May 26, the federal government announced new support measures for the Canadian energy sector, which is dealing with low prices caused by a surge in global crude oil supply and a decline in demand due to the economic effects of COVID-19. The new measures include $1.72 billion in funding for clean-up of inactive oil wells, $750 million for the creation of an emission reduction fund, and expansion of the Business Credit Availability Program to medium-sized businesses with larger financing needs in the energy sector. Oil’s price has been under pressure for months as COVID-19 eats into demand for energy. On April 21, 2020, just a day after WTI crude futures for May delivery plunged below zero for the first time ever, June futures plummeted 43% to close below $12 a barrel.
- Canada's stellar credit rating is being put to the test as the oil crash and recession expose the country's weak link: its provinces. Canada has an AAA rating from S&P Global Ratings. But as pressure rises on the federal government to aid provinces and key industries, Canada's fiscal position is looking shakier. Canada's parliamentary budget officer has estimated that this year's budget deficit could be more than $250 billion.

Support for Canada's energy sector

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Support for Canadian news media

- The federal government has released draft legislative proposals that would make adjustments to journalism tax measures introduced in the 2019 federal budget. Read more.

Canada Emergency Student Benefits Program

- On April 22, Prime Minister Justin Trudeau announced support of nearly $9 billion for post-secondary students and recent graduates. Students will be eligible for $1250 per month from May through August.
The CESB will be available from May to August 2020 to students who are Canadian citizens or permanent residents, and who are enrolled in a post-secondary education program leading to a degree, diploma, or certificate; or who ended their studies no earlier than December 2019. It will also be available to Canadian students studying abroad, as well as high school graduates who will be starting a post-secondary program in the coming months.

The CESB will provide $1,250 every four weeks to eligible students, or $2,000 every four weeks to eligible students with disabilities, or those with children or other dependants. The CRA will offer the same fast and easy application process that has delivered CERB payments to millions of Canadians. Starting on May 15, 2020, eligible students will be able to apply for the CESB online through their CRA My Account or by phone through CRA’s automated toll-free line.

Tariff relief for importers of certain medical goods

On May 6, the federal government announced it is waiving tariffs on certain medical goods, including PPE such as masks and gloves. This will reduce the cost of imported PPE for Canadian businesses, which face tariffs of up to 18 per cent in some instances, help protect workers, and ensure our supply chains can keep functioning well.

Support for women entrepreneurs

On May 16, the federal government announced that it will provide $15 million in additional funding to support women entrepreneurs through the Women Entrepreneurship Strategy (WES). This money will go directly to select organizations that are currently WES Ecosystem Fund recipients and will help women entrepreneurs through the COVID-19 pandemic.

Support for the Red Cross relief efforts

On May 16, the federal government announced up to $100 million in funding to help the Red Cross meet increased demand due to COVID-19, and to support future floods and wildfire relief efforts.

Support for Canada's academic research community

On May 15, Prime Minister Trudeau announced $450 million in funding to help Canada’s academic research community during the COVID-19 pandemic. The investment will provide wage support to retain research staff, and support universities and health research institutes to maintain essential research-related activities and ramp back up to full research operations once physical distancing measures are lifted.

Support for Indigenous people living off reserves

On May 21, Prime Minister Justin Trudeau announced that the federal government is sending $75 million to organizations that help Indigenous people living in urban areas and off reserves through the COVID-19 pandemic. The
federal government had previously promised $15 million in funding for services such as counselling, health care, food, and supportive housing.

**Canada Summer Jobs Program**

- The Government of Canada announced temporary changes to the Canada Summer Jobs program that will help create up to 70,000 jobs for youth between 15 and 30 years of age, including a wage subsidy of up to 100% of minimum wage, and extending the end date of employment to February 28, 2021.

**Federal Support for Northern Communities**

- On April 14, Prime Minister Justin Trudeau announced additional support to address immediate health, economic, and transportation needs in the North. These measures include:
  - transferring $72.6 million to the governments of Yukon, Northwest Territories and Nunavut to support their COVID-19 health and social services preparations and response.
  - providing up to $17.3 million to the governments of Yukon, Northwest Territories and Nunavut to support northern air carriers, ensuring continued supply of food, medical supplies, and other essential goods and services.
  - making $15 million in non-repayable support for businesses in the territories to help with operating costs not already covered by the Government of Canada measures.
  - providing an additional $25 million to Nutrition North Canada to increase subsidies so families can afford much-needed nutritious food and personal hygiene products.

**Nova Scotia Support & Tax Relief**

- On April 24, the government of Nova Scotia announced its COVID-19 Small Business Credit and Support Program.
- To be eligible, small businesses must have a payroll of 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 in April, May or June.
- The program is 100 per cent guaranteed by the province and the maximum loan amount is $25,000.

**Federal CRA Tax Relief**
The Canada Revenue Agency (CRA) announced additional measures on March 20. Effective immediately, the following measures have been implemented:

**Collections**

- Collections activities on new debts will be suspended until further notice, and flexible payment arrangements will be available.
- Businesses are allowed to defer, until after August 31, 2020, the payment of any income tax amounts that become owing on or after today and before September 2020. This relief applies to tax balances due, as well as installments, under Part I of the Income Tax Act. No interest or penalties will accumulate on these amounts during this period.

**Audit**

- The CRA will not contact any small or medium businesses to initiate any post assessment GST/HST or Income Tax audits for the next four weeks.
- For the vast majority of businesses, the CRA will temporarily suspend audit interaction with taxpayers and representatives.
  - The exceptions being those cases nearing the statute-barred assessment periods.

**Appeals and Objections**

- Any objections related to Canadians' entitlement to benefits and credits have been identified as a critical service which will continue to be delivered during COVID-19.
- Accounts related to all other objections are currently being held in abeyance and no collection action will be taken with respect to such accounts at this time.
- The Tax Court of Canada has ordered the extension of all timelines prescribed by the Tax Court Rules.

**Have Questions?**


**Access to Credit**

- In order to provide support for Canadian businesses during these unprecedented economic times, on March 27, the federal government announced a number of additional supports that will be offered.
  - To ensure that small businesses have access to the capital they need to see them through the current challenges, the federal government announced the launch of the new [Canada Emergency Business Account](https://www.canada.ca/en/revenue-agency/campaigns/covid-19-update/covid-19-collections-audits-appeals.html) (CEBA), which will be implemented by eligible financial institutions in cooperation with EDC. This $25 billion program will provide interest-free loans of up to $40,000 to small businesses and not-for-profits, to help cover their operating costs during a period where their revenues have...
been temporarily reduced, due to the economic impacts of the COVID-19 virus.

- On April 16, Trudeau said that the federal government is expanding the CEBA to businesses that paid between $20,000 and $1.5 million in total payroll in 2019. This new range will replace the previous one of between $50,000 and $1 million, and will help address the challenges faced by small businesses to cover non-deferrable operating costs.
- Since the launch of the CEBA on April 9, more than 195,000 loans have been approved by financial institutions, extending more than $7.5 billion in credit to small businesses (as of April 16, 2020).
- Small businesses and not-for-profits should contact their financial institution to apply for these loans.
- Repaying the balance of the loan on or before December 31, 2022 will result in loan forgiveness of 25% (up to $10,000).

- On May 19, Trudeau announced an expansion to the eligibility criteria for the CEBA to include many owner-operated small businesses. This will allow more Canadian small businesses to access interest free loans that will help cover operating costs during a period when revenues have been reduced, due to the pandemic. The program will now be available to a greater number of businesses that are sole proprietors receiving income directly from their businesses, businesses that rely on contractors, and family-owned corporations that pay employees through dividends rather than payroll. To qualify under the expanded eligibility criteria, applicants with payroll lower than $20,000 would need:
  - a business operating account at a participating financial institution;
  - a Canada Revenue Agency business number, and to have filed a 2018 or 2019 tax return; and
  - 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.

- On May 22, the federal government stated that the expanded CEBA has potential to provide up to $670 million directly to farmers.

- SMEs may be particularly vulnerable to the impacts of COVID-19. To support their operations, EDC will guarantee new operating credit and cash flow term loans that financial institutions extend to SMEs, up to $6.25 million.
  - The program cap for this new loan program will be a total of $20 billion for export sector and domestic companies.
  - To provide additional liquidity support for Canadian businesses, the Co-Lending Program will bring the BDC together with financial institutions to co-lend term loans to SMEs for their operational cash flow requirements.
  - Eligible businesses may obtain incremental credit amounts up to $6.25 million. BDC’s portion of this program is up to $5 million maximum per loan. Eligible financial institutions will conduct the underwriting and manage the interface with their customers. The potential for lending for this program will be $20 billion.

- See here for more information on this.

- The Bank of Canada has cut the central bank’s benchmark interest rate to 0.25% as a proactive measure in light of the negative shocks to Canada’s economy arising from the COVID-19 pandemic and the recent sharp drop in oil prices. See here for more information. In April, Canada's inflation rate turned negative for first
time since 2009. On May 21, the Governor of the Bank of Canada, Stephen Poloz, said he’s more optimistic than many pundits on the outlook for recovery, believing the fiscal stimulus that has been unleashed will allow Canadians to quickly pick up where they left off before the crisis. Poloz also said that adding an income-support measure like CERB to the government’s tool kit could help the country more quickly respond to sudden shifts in the economy.

- The Business Credit Availability Program will allow the Business Development Bank of Canada (the BDC) and Export Development Canada (the EDC) to provide more than $10 billion of additional support in the form of a credit facility, largely targeted to small and medium-sized businesses.
- The BDC and EDC are cooperating with private sector lenders to coordinate on credit solutions for individual businesses, including in sectors such as oil and gas, air transportation, and tourism.
  - As of now, through the BDC, businesses can apply for small business loans of up to $100,000 (and get access to the funds within 48 hours of being approved), working capital loans, and purchase order financing. See here for more information.
  - If a business’ financing needs exceed $100,000, it should call the Client Contact Centre at 1-877-232-2269.
- On May 11, the federal government announced that it is expanding BCAP to mid-sized companies with larger financing needs. Support for mid-market businesses will include loans of up to $60 million per company, and guarantees of up to $80 million. Through the BCAP, the EDC and the BDC will work with private sector lenders to support access to capital for Canadian businesses in all sectors and regions.
- The Office of the Superintendent of Financial Institutions announced it is lowering the Domestic Stability Buffer by 1.25% of risk-weighted assets, effective immediately. This action will allow Canada’s large banks to inject $300 billion of additional lending in to the economy.
- Collectively, these actions should make debt more accessible and cheaper for businesses.
- For more information on this, please see Canada’s economic response plan.
- Prime Minister Justin Trudeau says the government is also looking at extending lower-interest credit directly to consumers.

**Supporting Financial Market Liquidity**

- As a further proactive and coordinated measure to bolster the financial system and the Canadian economy, the government announced on March 16, 2020 that it is launching an Insured Mortgage Purchase Program. Under this program, the government will purchase up to $50 billion of insured mortgage pools through the Canada Mortgage and Housing Corporation (CMHC).
  - Details of the terms of the purchase operations will be provided to lenders by CMHC soon.
- The Bank of Canada has announced that it will adjust its market liquidity operations to maintain market functioning and credit availability during the current period of uncertainty in which conditions are evolving rapidly.
  - This expansion of eligible collateral will provide support to funding conditions for financial institutions by providing a backstop to regular private funding.
The Bank of Canada also announced that it will broaden eligible collateral for its term repo facility to include the full range of collateral eligible under the Standing Liquidity Facility, with the exception of the non-mortgage loan portfolio. On April 21, the Bank of Canada announced that it has revised the term repo terms and conditions to include term repos up to 24 months.

On April 15, the Bank of Canada announced that it is expanding its bond-buying program to include purchases on the open market of long-term provincial and corporate debt. The Bank of Canada’s plan is to buy up to $50 billion of provincially issued bonds (with remaining terms to maturity of up to 10 years), as well as up to $10 billion of investment-grade corporate bonds (with remaining terms of up to 5 years). These programs are expected to start by early May, and will run for 12 months. On April 27, TD Asset Management was named asset manager for the Bank of Canada’s $10 billion corporate bond-buying program.

On March 27, the OSFI announced a comprehensive suite of adjustments to its existing capital and liquidity requirements that are not appropriate in the current extraordinary circumstances. These adjustments include: easing capital and liquidity requirements for banks, changing credit loss provisioning, allowing more loans to be securitized, and delaying the implementation of revised minimum capital and liquidity requirements for small and medium-sized banks until 2023.

For more information on this, please see Canada’s economic response plan.

Response from Financial Institutions

- Effective immediately, Bank of Montreal, CIBC, National Bank of Canada, RBC Royal Bank, Scotiabank and TD Bank have made a commitment to work with small business banking customers on a case-by-case basis to provide flexible solutions to help them manage through challenges as a result of COVID-19, including pay disruptions.
- This support will include up to a six-month payment deferral for mortgages, and the opportunity for relief on other credit products.
- Business owners facing hardship are encouraged to contact their bank directly to discuss options that could be available to them.
- Canadian business loans grew at the fastest pace since 1981 in March 2020 as companies tapped credit lines to get them through the coronavirus crisis. Loans to businesses rose 54% annualized to $949.2 billion, according to Bank of Canada data. The increase is the sharpest since 1981, reflecting the rush to borrow to stay afloat as countrywide shutdowns crushed revenue.
- For more information on this, please see: https://newsroom.bmo.com/2020-03-17-Canadas-Six-Biggest-Banks-Take-Decisive-Action-To-Help-Customers-Impacted-by-COVID-19
- The federal government is asking banks and credit-card companies to lower interest rates on Canadians struggling financially because of the COVID-19 pandemic. In response, Canada’s six big banks have slashed interest rates in half on credit cards.

Obligation on Employers

For resources, best practices and information to help construction employers understand their rights and responsibilities while operating during COVID-19, please see: https://www.ontario.ca/page/construction-site-health-and-safety-during-covid-19?_ga=2.185840105.1793988738.1585508372-1914360368.1576704513

Federal Work-Sharing Program - Forestry and Steel & Aluminum Industries

- The Government of Canada has put in place Work-Sharing temporary special measures for employers in the forestry, steel and aluminum sectors affected by the downturn in business due to COVID-19. These measures extend the duration of Work-Sharing agreements by an additional 38 weeks, for a total of 76 weeks, and the mandatory waiting period has been waived.
- For more information on this, please see: https://www.canada.ca/en/employment-social-development/services/work-sharing/temporary-measures-forestry-sector.html

Federal Support Program - Air Transportation Sector

- The Government of Canada announced on March 30 that ground lease rents will be waived 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. This will provide relief up to $331.4 million, reflecting payments in the same period of 2018.

Alberta Support & Tax Relief

Emergency isolation support for workers

- Eligible working Albertans can receive a one-time emergency isolation support payment of $1,146 if they have experienced total or significant loss of income as a result of having to self-isolate or are the sole caregiver of a dependent in self-isolation and they have no other source of pay or compensation, such as a workplace sick leave benefits or federal employment insurance benefits.
  - This is a temporary program to bridge the gap until the Federal Emergency Care Benefit is available in April.
- For more information, please see: https://www.alberta.ca/emergency-isolation-support.aspx
Government initiatives to assist the Canadian oil & gas industry

- The Alberta government has announced a number of steps to provide economic relief to Alberta’s oil & gas industry. Read more.

Utility payment deferral

- Residential customers can defer electricity and natural gas bill payments for the next 90 days to ensure no one will be cut off, regardless of the service provider.
- This program is available to Albertans who are experiencing financial hardship as a direct result of COVID-19. For example, those who have lost their employment or had to leave work to take care of an ill family member.
- Call your utility provider directly to arrange for a 90-day deferral on all payments.

Banks and credit unions

- ATB financial customers - Personal banking customers can apply for a deferral on their ATB loans, lines of credit and mortgages for up to 6 months.
- Alberta Credit Unions - Credit union members will have access to a variety of programs and solutions designed to ease difficulties with loan payments and short-term cash flow. Contact your credit union to work out a plan for your personal situation.

Education property tax freeze

- Residential education property tax rates will be frozen at last year’s level – reversing the 3.4% population and inflation increase added in Budget 2020.
- This will save households $55 million.
- Municipalities are expected to set education property tax rates as usual, but suspend collections for repayment in future tax years.

Tourism levy

- Lodging providers can delay paying the tourism levy until August 31, 2020 for amounts that become due on or after March 27, 2020.
- Returns must still be filed as required by legislation and the tourism levy must continue to be collected from guests.

Workers Compensation Board (WCB)

- Private sector employers will be able to defer WCB premiums until 2021. Those who have already paid these premiums for 2020 may receive a rebate or credit. The government will cover half of the premium for small and medium businesses when these payments are due. Large businesses will not have their premiums in 2020 covered.

British Columbia Support & Tax Relief

British Columbia's COVID-19 Action Plan
• The **COVID-19 Action Plan** is the BC’s government’s first step to provide relief to people and businesses in British Columbia. The plan dedicates $2.8 billion to help people and fund the services they need to weather the crisis; $2.2 billion will provide relief to businesses and help them recover after the outbreak (see tax section below).

• The **BC Emergency Benefit for Workers** provides a one-time $1,000 payment for people who lost income.

• **BC Housing has temporarily suspended evictions of tenants** in subsidized and affordable housing.

• ICBC customers can **defer monthly payments** for up to 90 days.

**British Columbia tax relief**

The BC government issued the notice [COVID-19 Action Plan - Provincial Tax Changes](https://www2.gov.bc.ca/gov/content/taxes/tax-changes/covid-19-tax-changes), providing limited relief measures for provincial taxes. Highlights of these measures include:

- **Filing and payment deadlines extended until September 30, 2020** for the following:
  - Employer health tax
  - Provincial sales tax (including municipal & regional district tax)
  - Carbon tax
  - Motor fuel tax
  - Tobacco tax and the increase to tax for heated tobacco products

- **The following tax changes announced in Budget 2020** will be postponed until further notice:
  - Eliminating the PST exemption for carbonated beverages that contain sugar, natural sweeteners or artificial sweeteners
  - Expanded registration requirements for Canadian sellers of goods, along with Canadian and foreign sellers of software and telecommunication services

- **Carbon tax** rates will remain at their current levels until further notice. The tax measure announced in Budget 2020 aligning the carbon tax rates with the federal carbon pricing backstop is also postponed until further notice.

- **School tax** rates for commercial properties (Classes 4, 5 and 6) will be reduced by 50% for the 2020 tax year.

- A **one-time enhancement** to the **climate action tax credit** will be paid in July 2020 for moderate to low-income families.

For more information: [https://www2.gov.bc.ca/gov/content/taxes/tax-changes/covid-19-tax-changes](https://www2.gov.bc.ca/gov/content/taxes/tax-changes/covid-19-tax-changes)

**Manitoba Tax Relief**

**Manitoba extends retail sales tax filing and remittance deadlines**

Manitoba Finance released a retail sales tax (RST) **Notice** extending RST filing and remittance deadlines. In particular:

- SMEs with RST remittances of no more than $10,000/month now have until June 22, 2020 to file RST returns and remit RST normally due on April 20 and May 20.
• No late filing penalties or interest will be assessed against a business for late-filed February returns and remissions until June 22, 2020, provided that the business qualifies for the above relief.
• Quarterly RST filers have a filing deadline extension for first quarter filings and remissions until June 22, 2020.
• Manitoba will work with larger businesses regarding flexible repayment options as necessary.

Manitoba extends payroll tax deadline

• Returns for small and medium businesses with monthly remittances of no more than $10,000 will now be due on June 15, 2020 (instead of April 15 and May 15).

Manitoba tobacco tax extension

• The tobacco tax rate increase that was to be effective July 1, 2020 has been deferred until further notice.

Newfoundland and Labrador Tax Relief

• The expiry date for Fuel Tax Exemption Permits, which allows permit holders to purchase tax-exempt marked gasoline and light fuel oil, which was set to expire on March 31, 2020, has been extended to June 30, 2020.

Northwest Territories Tax Relief

• Most collection efforts have been paused, including: outside collection agency activity, GNWT set-offs on GNWT payments, and GNWT set-offs on CRA tax refunds.
• Interest charges will be waived on all late tax returns between March 15 and June 30, 2020.

Ontario Support & Tax Relief

Ontario announces action plan providing support for individuals and businesses

• As previously reported, the Assessment Review Board (ARB) has extended the deadline to file assessment appeals for the 2020 taxation year. Following the recent extension of the Declaration of Emergency to May 12th, the ARB will now accept assessment appeals up to and including May 29, 2020. This extension will allow property owners more time to file assessment appeals, and an opportunity to seek property tax relief, for the 2020 and 2021 taxation years.
The Ontario government announced that it will be supporting construction workers and businesses with emergency action to help improve cash flow in the construction industry during the COVID-19 outbreak. This will lift the suspension of limitation periods and procedural time periods under the Construction Act and allow the release of holdback payments to contractors and subcontractors.

The 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-19 pandemic is over. While the government's primary focus is on combatting the virus, supporting frontline health care workers and providing immediate relief to people and businesses, this new committee will be developing a plan to stimulate economic growth and job-creation in the weeks and months ahead.

On April 28, Ontario announced that it is launching the “COVID-19: Tackling the Barriers” website to help businesses overcome the unique challenges created by the global pandemic. 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. Ontario is prepared to allow temporary changes to provincial rules and regulations in order to remove any barriers that are hindering business and negatively impacting Ontario’s supply chain.

On April 6, the Ontario government announced it is deferring $15 million in property taxes for people and businesses in parts of Northern Ontario located outside of municipal boundaries. Ontario is giving taxpayers in unincorporated areas more time to pay each of the four 2020 Provincial Land Tax installments. Taxpayers will have 90 extra days to pay without incurring interest or penalties. For example, taxpayers who would be required to pay the April 7 property tax installment will have until July 6 to pay without interest or penalties.


The government's action plan is a first step in its response to COVID-19 and includes $7 billion in additional resources for the health care system and direct support for people and jobs. It also will make available $10 billion in support for people and businesses through tax and other deferrals to improve their cash flow, protecting jobs and household budgets. Among other things, the action plan includes:

- Cutting taxes by $355 million for about 57,000 employers through a proposed temporary increase to the Employer Health Tax (EHT) exemption. The EHT exemption is temporarily increased from $490,000 to $1 million, retroactive to January 1, 2020. Those who have already paid will have their returns corrected.
- Making available $6 billion by providing five months of interest and penalty relief (i.e., until September 1, 2020) for businesses to file and make payments for the majority of provincially administered taxes such as employer health tax; tobacco tax; fuel tax; gas tax; beer, wine, and spirits tax; mining tax; insurance premium tax; international fuel tax agreement; retail sales on insurance contracts and benefit plans; and race tracks tax. Remitted and filing deadlines remain the same. Audit interactions with most Ontario businesses will be suspended temporarily.
- Relief is automatic without any need to notify the Ministry of Finance. Penalties and interest for the relief period will be waived automatically. There is no requirement to show the impact of COVID-19 on staff or daily operations. Pre-existing debts owing to the government (outstanding
taxes, interest, penalties) from previous filing periods will, however, continue to accrue interest during the relief period.

- See the Ontario Chamber of Commerce’s [pandemic toolkit for businesses](#).

### Ontario and federal governments provide relief to small businesses and landlords

- Ontario is committing $241 million to partner with the federal government and deliver more than $900 million in urgent relief to small businesses and their landlords through a new program, the [Ontario-Canada Emergency Commercial Rent Assistance Program](https://budget.ontario.ca/2020/marchupdate/pdf/2020-marchupdate.pdf) (OCECRA).
- Commercial landlords can now [apply for rental assistance](https://budget.ontario.ca/2020/marchupdate/pdf/2020-marchupdate.pdf) to help their small business tenants. [Read more](#).
- On May 15, Ontario Premier Doug Ford asked commercial landlords to be patient with small businesses that are struggling to pay their rent and work with their tenants.
- On May 19, Ford issued a warning to commercial landlords who are refusing to work with small businesses struggling to stay afloat. Ford said: “don't force my hand. Work things out because I'm trying to compromise here. We are giving you 75% of what you're asking for. Nothing drives me more crazy than greedy landlords taking advantage of people and small business owners that are just trying to keep their head above water.”

### Ontario and federal governments provide relief to agri-food sector

- The governments of Canada and Ontario are [investing up to $1 million in new funding](https://budget.ontario.ca/2020/marchupdate/pdf/2020-marchupdate.pdf) to connect workers with jobs in the agri-food sector to keep the nation's supply chains strong and store shelves stocked during the COVID-19 pandemic.
- The governments of Canada and Ontario are also [investing up to $2.5 million to help the agri-food sector expand online](https://budget.ontario.ca/2020/marchupdate/pdf/2020-marchupdate.pdf), providing more opportunities for producers to grow their business and offer more food choices to families shopping online. The targeted application intake features two funding streams:
  - A grant of up to $5000 to establish an online e-business and marketing presence.
  - Cost-share funding of up to $75,000 to implement high-impact projects.
- The federal and provincial governments are also [investing $2.25 million in provincially licensed meat processing plants](https://budget.ontario.ca/2020/marchupdate/pdf/2020-marchupdate.pdf) to better protect employees and ensure the continued supply of health products for consumers during the COVID-19 outbreak. The funding will go towards purchasing additional personal protective equipment, redesigning workstations, supporting employees who require mandatory isolation, and work-site mobility and transportation.
- The federal and provincial governments are also [investing up to $2.25 million through the Agri-food Workplace Protection Program](https://budget.ontario.ca/2020/marchupdate/pdf/2020-marchupdate.pdf) to enhance health and safety measures for farm workers.

### Ontario announces COVID-19 Residential Relief Fund
• To help protect some of Ontario’s most vulnerable populations, the province is providing $40 million specifically to support residential service providers, such as children’s residential services, gender-based violence residential programming, Indigenous healing and wellness strategy residential programming, intervenor services and adult developmental services residential supports. Find out more.

**Ontario announces relief for northern property taxpayers during COVID-19**

• The Ontario government announced it is deferring $15 million in property taxes for people and businesses in parts of Northern Ontario located outside of municipal boundaries. This tax deferral builds on the $10 billion

**Ontario launches $50 million fund for businesses producing COVID-19 equipment & supplies**

• On April 1, the government launched a new $50 million Ontario Together Fund to help businesses provide innovative solutions or retool their operations in order to manufacture essential medical supplies and equipment, including gowns, coveralls, masks, face shields, testing equipment and ventilators.
• This fund will support the development of proposals submitted by businesses and individuals through the Ontario Together web portal.

**Ontario announces electricity relief for families, small businesses and farms**

• The Government of Ontario has suspended time-of-use electricity rates until May 31, 2020, holding electricity prices to the off-peak rate of 10.1 cents-per-kilowatt-hour. Customers who pay time-of-use electricity rates will continue to be billed at the lowest price, known as the off-peak price, 24 hours a day, seven days a week. This electricity rate relief, initially provided for a 45-day period starting on March 24, 2020, has been extended by an emergency order under the Emergency Management and Civil Protection Act. The rate relief is intended to be in place for an additional 24 days.
• Through an emergency order issued on May 1, Ontario is taking steps to defer a portion of Global Adjustment (GA) charges for industrial and commercial electricity consumers that do not participate in the Regulated Price Plan for the period starting from April 2020. This initiative is intended to provide companies with temporary immediate relief on their monthly electricity bills in April, May, and June 2020. Ontario intends to keep this emergency order in place until May 31, 2020, and subsequent regulatory amendments would, if approved, provide for the deferral of these charges for June 2020 as well.

**Ontario government allows businesses to defer WSIB premium payments for six months**

• The Ontario government is enabling $1.9 billion in relief for employers to reduce the financial strain brought on by COVID-19. The measure, which will run through the Workplace Safety and Insurance Board (WSIB), will see premium payments deferred for six months (until August 31) for all businesses in the province.
Deferring remittance of education property tax

- The quarterly (June 30) remittance of education property tax to school boards will be delayed by 90 days, with the intention being that municipalities provide property tax deferrals locally.

New guidelines for Ontario charities in need of access to restricted funds

- The Ontario Public Guardian and Trustee has developed temporary guidelines to assist Ontario charities in danger of closing, allowing eligible charities to access the income and capital of restricted purpose trust funds for operating expenses. Read more here.

City of Toronto Support & Tax Relief

City of Toronto support programs

- On April 22, Mayor John Tory announced that Toronto has launched the BusinessTO Support Centre to provide virtual one-on-one support to businesses during this unprecedented time.
- On April 16, Tory announced the expansion of the Digital Main Street program to help small businesses with websites, social media, launching ecommerce platforms and more through tools, resources and one-on-one virtual assistance. In the wake of the COVID-19 pandemic, funding for this program has been tripled to $825,000 this year.
- On March 26, Toronto announced as part of the work of the Mayor's Economic Support and Recovery Task Force, that it has issued a survey to hear directly from local businesses about how the COVID-19 pandemic is impacting them and what information and support they need at this time.
  - Access to the survey.
- Toronto announced it will establish a substantial contingency fund to support businesses and affected groups, based on consultations to determine need and scale. Details of this initiative have not been released yet.
- Toronto announced it will expand Toronto’s small business advisory services to help businesses as they plan to recover from impacts of the COVID-19 pandemic. Details of this initiative have not been released yet.
- Effective immediately, and until further notice, all retail businesses are exempt from Toronto’s Noise Bylaw to facilitate after-hour deliveries.
  - Toronto’s Noise Bylaw includes the ability to provide an exemption in response to extraordinary circumstances affecting the immediate health, safety, or welfare of the community. This exemption will ensure retailers can receive deliveries 24 hours a day, seven days a week to ensure essential goods remain in stock.
- On April 14, Tory highlighted the launch of an online donation platform that allows community members to make direct donations to small businesses such as coffee shops, restaurants and hair salons to help lessen the impact of COVID-19. Local businesses can visit distantly.ca to set up their free account or, alternatively, contact their local Business Improvement Association for
assistance. On April 15, 2020, Mayor John Tory announced the launch of the Toronto's DonateTO: COVID-19 portal which allows businesses and residents to make donations of products, services and funds in support of Toronto's pandemic relief efforts.

- On May 11, Mayor John Tory announced the launch of ShopHERE, a program to help Toronto independent businesses and artists open a free online store to minimize the economic impact of the COVID-19 pandemic. ShopHERE will provide Toronto independent businesses and artists the opportunity to develop an online store, which will be built and launched for free in just a matter of days. Hands-on support will be provided throughout the entire process from volunteer website developers and marketing and business students. An estimated 49,501 Toronto business, 7,371 of them restaurants, bars or cafes, are eligible for the ShopHERE program.
- For more information on this, please see Toronto's economic support & recovery plan.

City of Toronto tax relief

- Toronto will be suspending any pending automated withdrawals that have been scheduled within the next 60-day period but not yet withdrawn. Customers will be advised in advance of any rescheduling of revised withdrawal due dates and amounts following the 60-day grace period.
- Customers who pay their taxes through their mortgage should contact their mortgage company or financial institution to understand how this grace period will affect their mortgage amount and/or mortgage payment schedule.
- Customers that wish to remit property tax or utility bill payments as originally scheduled may submit payments at any time through their bank or financial institutions, using online banking services, telephone banking, or via ATM payments.
- For property owners who have submitted post-dated cheques for upcoming property tax instalments, post-dated cheques will be held and not cashed until 60 days after the original instalment due date - for example, post-dated cheques intended for the April 1 instalment will be cashed on June 1, and post-dated cheques for the May 1 instalment will be cashed on July 2, 2020. Any other post-dated cheques received before May 1, 2020 will be held for a period of 60 days from the date of the cheque before being cashed.
- Toronto is providing a grace period for payments and payment penalties for 60 days, starting March 16, 2020.
- For property owners on the regular three-instalment payment plan, the April 1 property tax instalment due date would be extended to June 1, 2020.
- For property owners on the 11-instalment pre-authorized payment plan, Interim 2020 instalment due dates will be extended by 60 days.
- Late payment penalties (applied on the first day following the instalment due date where payment in full is not received) would be waived for 60 days, starting March 16, 2020.
- As Interim 2020 bills have already been mailed that specify the regular instalment due dates, Toronto will use other means (website, social media, other advertising), to identify this grace period to property owners. Property tax accounts will be adjusted as necessary to reflect these relief measures.
- Utility bills are usually due approximately 21 days after the billing date. Toronto is extending the due date for all utility bills issued by an additional 60 days, to give
utility customers an additional 60 days to make payment to take advantage of the early payment discount.

- On May 5, Toronto announced that the 60-day grace period for property tax, utility bill payments and late penalties extended by Toronto during the COVID-19 response ends on May 15. On May 12, Tory said that Toronto will be unable to extend its grace period for utilities and property taxes, which would “simply magnify our already grave financial problems.” The grace period is set to end on Friday, May 15, 2020, with April payments being due on June 1, 2020.
  - There are important changes to instalment amounts and due dates for customers on all payment schedules. All customers will receive a mailed notification of their revised interim bill due dates. Final tax bills will be mailed in mid-May as usual. Further details on this and property tax due dates for the remainder of 2020.
- For more information on this, please see Toronto’s economic support & recovery plan.

City of Ottawa Support & Tax Relief

City of Ottawa support programs

- Ottawa will provide rental adjustments to businesses that rent space within a city facility that has closed in response to the COVID-19 Pandemic. The adjustment will reflect the amount of time these facilities remain closed.
- On Wednesday, March 25, the City of Ottawa Council will be considering a motion to adjust rental rates for business tenants, such as cafeterias and canteens, within Ottawa’s facilities that have been closed as part of the response to COVID-19 to reflect the amount of time these facilities are closed.
- In support of the community and local economy, until further notice, all retail establishments are exempt from the regulations of Ottawa’s Noise By-law pertaining to deliveries. This means that deliveries can take place at any time of day to ensure store shelves are stocked with essential goods.
- In partnership with its Economic Partners Taskforce, on March 26, Ottawa launched the first phase of an online promotional campaign to help local businesses during these challenging times.
- The campaign encourages residents to support their favourite small businesses by taking immediate and concrete steps now. The campaign includes targeted ads that will reach residents on several online platforms over the coming weeks and direct them to https://ottawa.ca/en/business/economic-support-and-recovery/buy-local. There, residents will find links to sites listing businesses serving customers virtually or providing takeout and meal delivery.
- Ottawa has launched a web page to provide businesses with access to essential information and support programs. The page has links to provincial and federal assistance programs, as well as details on measures offered by Ottawa to help businesses. This includes the property tax deferral and other relief measures that Council approved at its meeting on March 25.
- Ottawa has developed a business reopening toolkit, in consultation with Ottawa Public Health, to help businesses answer critical questions before they can reopen safely.
City of Ottawa tax relief

- Ottawa is extending an interest free 30-day payment grace period for all unpaid water bills issued before April 1, 2020 and a 30-day due date extension, for all water bills issued between April 1, 2020 and October 30, 2020, providing 47 days to pay bills.
- Revenue Services is extending an interest free 30-day grace period for all unpaid Corporate Accounts Receivable invoices issued before April 1, 2020 and a 30-day due date extension for all Corporate Accounts Receivable Invoices issued between April 1, 2020, and April 30, 2020. For more information on this, please see: https://ottawa.ca/en/business/doing-business-city/make-payment-city/accounts-receivable.
- Ottawa announced that although interim property taxes were mailed out in mid-February, Ottawa will grant property owners a grace period for payment - late payment penalty will not be applied during the current March 19 deadline to Wednesday, April 15, 2020. The interim property tax bill covers 50 per cent of the entire property tax bill.
  - Property owners who are enrolled in Pre-Authorization Debit Plans (PAD Plans) are not affected by the grace period and no action on their part is required. PAD Plans are available for all businesses who may be concerned about their cash flow during this time. PAD Plans offer the convenience of paying annual taxes in monthly installments instead of paying the full lump sum installment value in June 2020. Registration must be by April 15, 2020. Withdrawals will begin in May and run to October, with payments equivalent to 1/6th of the previous year's taxes in May and June and the balance of the current year's taxes (excluding supplementary billings) distributed equally from July to October.
- In response to the financial impact of the uncertainty of this evolving COVID-19 pandemic, a new 2020 Property Tax Hardship Deferral program is being developed to assist affected small businesses with an assessed property value of up to $ 2.5 million.
  - This program will extend the interim property and final property tax deadlines of March 19 and June 18, respectively, to Friday, October 30, 2020.
  - To qualify, an account would need to have been paid up-to-date before the interim tax installment. The application deadline is July 31, 2020.
- Due to the COVID-19 pandemic, Ottawa has suspended all water disconnections due to non-payment until further notice.
- More information on Ottawa’s tax relief package.

Québec Support & Tax Relief

CED support for businesses and communities affected by COVID-19

- Existing clients of Canada Economic Development for Quebec Regions (CED): As of April 1, payments for current contribution agreements may be deferred for three months.
- Other businesses and organizations: CED can help with advice and pathfinding services to other federal programs and services available.
For more information, please call 1-800-561-0633 or email dec.relance.quebec.recovery.ced@canada.ca.

**Concerted temporary action program for businesses (PACTE)**

- Investissement Québec (IQ) is offering eligible businesses in Québec a loan guarantee, or financing in the form of a loan from IQ. In providing its support, IQ aims to work in close cooperation with other financial institutions and federal authorities in order to share risks. The minimum funding amount is $50,000 and refinancing is prohibited.
- To be eligible, businesses must:
  - find themselves in a precarious situation and temporary difficulty as a result of COVID-19;
  - show that their financial structure offers realistic prospects for profitability; and
  - show that their cash flow issues are temporary and that the liquidity shortage stems from:
    - a problem involving the supply of raw materials or products (goods or services); and/or
    - an inability, or a substantially decreased ability, to deliver goods, products or services.
- To apply, businesses that are already IQ clients are advised to contact their account manager or project manager directly by e-mail or telephone. For non-clients seeking a loan guarantee are advised to first contact their financial institution. The financial institution will then get in touch with one of our account managers.

**Occupational health & safety measures**

- Québec employers have until August 31, 2020 to pay their statement of account related to the CNESST contribution. No penalty or interest will be charged during this period.
- The deadline for filing the 2019 Statement of Salaries is extended. Employers have until June 1, 2020, to file.

**Measures to help customers of Hydro-Québec**

- Hydro-Québec will not cut off power to anyone for non-payment. As of March 23, Hydro-Québec has stopped applying administration charges for unpaid bills until further notice for all customers. Customers unable to pay their electricity bills over the coming months will not be penalized. They can enter into a payment arrangement with Hydro Québec to defer payment.
- If a Hydro-Québec customer expects to have trouble paying a Hydro-Québec bill, at any time they can make a payment arrangement online, in their Customer Space, or by phone (514 385-7252 or 1 888 385-7252), with one of Hydro-Québec's agents.

**Flexibility for tax payments and income tax returns**
• All tax audit and collection activities are suspended, except those involving high-risk situations (e.g. fraud or expiry of a time limit). Revenu Québec indicates it will show greater flexibility in respect of payment agreements for tax debts.
• For individuals, the deadline to file income tax returns for 2019 is extended to June 1, 2020. For individuals and individuals in business, the deadline to pay an income tax balance for 2019 is extended to September 1, 2020.
• If instalment payments must be made, the June 15, 2020 payment has been suspended until September 1, 2020.
• Even though the income tax return filing deadline has been extended, Revenu Québec will make payments as planned on July 1 as it relates to the various tax credits.

Logging tax extension

• The deadline for paying logging tax that would normally fall between March 17 and August 31 has been extended to September 1, 2020.

Mining tax extension

• Installments/balances that would have to be paid between March 17 and August 31 will not have to be paid until September 1, 2020. Interest will accrue from September 2. The mining tax return must be filed by the normal deadline.

Temporary Aid for Workers Program (PATT COVID-19)

• The Government of Québec and Canadian Red Cross are providing financial assistance to meet the needs of workers who, because they are in isolation to counter the propagation of the COVID-19 virus, cannot earn all of their work income and are not eligible for another financial assistance program.
• The program will provide those who qualify with $573 per week, for a period of 14 days of isolation (which can be extended to 28 days if the state of health justifies it). Applicants must fill out a registration form.
• To qualify, the applicant must reside in Québec and not be eligible for compensation from their employer or private insurance, and not be covered by other government programs, such as employment insurance from the federal government. The applicant must also be in isolation for one of the following reasons:
  o they have contracted the virus or present symptoms;
  o they have been contact with an infected person; or
  o they have returned from abroad.

City of Montréal Support & Tax Relief

• The deadline for the second instalment of the annual property taxes has been extended to July 2, 2020. The deadlines for other invoices, such as SDCs contributions, remain unchanged.
• Creation of a $5 million assistance fund to support sectors that have been hit hardest in the short term: retail businesses, social economy, creative and cultural industries and tourism.
• The PME MTL network is offering an automatic, six-month moratorium on capital and interest to private and social economy businesses who have received a loan through the PME MTL fund, Fonds Locaux de Solidarité and Fonds de commercialisation des innovations.
• The city will pay the portion of interest during this period.
• For more information, please complete the city's information request form and receive a response from an economic advisor within 4 hours on business days, or you can call the information telephone line, Monday to Friday, 8 a.m. to 5 p.m., at 514-394-1793.

City of Laval Support & Tax Relief

• Taxpayers have until September 1, 2020 to make the first and second payment of the 2020 annual tax.
• Transfer tax and property tax invoices will not be sent before September 1, 2020.
• For more information, contact 450-978-5959.

Saskatchewan Tax Relief

• The Government of Saskatchewan has suspended its audit program and compliance activities.
• See the latest tax information updates.

Federal

Emergencies Act, R.S.C., 1985, c. 22 (4th Supp.)

This Act defines a national emergency as an urgent and critical situation of a temporary nature that seriously endangers the lives, health or safety of Canadians in a way that exceeds the capacity or authority of a province to deal with the emergency AND the emergency cannot be effectively be dealt with under any other federal law. Both parts of this legal test must be met before Canada can declare a national emergency.

The Act allows for special temporary measures to be taken, under the supervision of Parliament, with regard to different types of national emergencies. The COVID-19 pandemic would be a “Public Welfare Emergency”, since it gives rise to the stated criteria of danger to life, social disruption or breakdown in essential services so serious as to be a national emergency.

Once a national emergency is declare, orders could include, for example:
• Prohibiting travel in relation to any specified area, where necessary for the protection of health or safety;
• evacuation from certain areas and subsequent arrangements for shelter and protection;
• requisitions for or use of property;
• authorizing persons or a class of persons to provide essential services;
• Authorization and making of emergency payments;
• Establishment of emergency shelters and hospitals; and
• Imposition of fines or imprisonment for contravention of an order

**Quarantine Act, S.C. 2005, c. 20**

The Quarantine Act is an example of an already existing federal law that has been resorted to during the COVID-19 pandemic.

Under the Quarantine Act, the Governor in Council may make orders prohibiting entry into Canada of any class of persons who have been in a foreign country where there is an outbreak of a communicable disease that would pose an imminent and severe risk to public health in Canada and no reasonable alternatives are available. The Act only applies to international travellers or other people at an “entry or departure” point.

The Act also provides the Minister of Health with the power to establish quarantine facilities and empowers quarantine or screening officers to question incoming international travellers, among other powers. In addition, quarantine powers under this Act allowed the federal government to place Canadians who were aboard cruise ships that experienced a COVID-19 outbreak into quarantine when they returned to Canada.

**Aeronautics Act, R.S.C., 1985, c. A-2**

The Aeronautics Act applies to all Canadian aircraft, passengers and crew members, even when outside of Canada. Orders made pursuant to this Act redirected international passenger flights to four international airports in Toronto, Montreal, Vancouver and Calgary. The Minister of Transport required commercial air carriers en route to Canada to deny boarding to any passenger who is not a Canadian Citizen or Permanent Resident, with certain exceptions. Further, air operators were required to deny boarding to any travel who was symptomatic for COVID-19, regardless of citizenship status.


**Emergency Management Act, S.C. 2007, c. 15**

This federal statute provides for the Minister of Public Safety and Emergency Preparedness to be responsible for leading emergency management in Canada by coordinating emergency management activities among government institutions in cooperation with the provinces and other entities. In consultation with the Minister of Foreign Affairs, the Minister may develop joint emergency management plans with the relevant United States’ authorities and coordinate Canada’s response to emergencies in the Unites States.

The Act also sets out the responsibilities of Ministers who are accountable for a
government institution to prepare emergency management plans that address risks to the institution. The Governor in Council can declare provincial emergencies to be a federal concern and if so, authorize the Minister to provide financial assistance to province, if requested by the province.

**Alberta**

**Public Health Act, R.S.A. 2000, c. P-37**

On March 17, 2020, the Government of Alberta declared a state of public health emergency in response to the COVID-19 pandemic. As announced by Premier Jason Kenney and Dr. Deena Hinshaw, Alberta’s Chief Medical Officer of Health, the declaration of a state of public health emergency empowers authorities under the Public Health Act to respond to the ongoing pandemic.

The following are some of the key measures the Government of Alberta has taken to combat the spread of COVID-19 to date:

- Mass gatherings are limited to no more than 50 individuals, including places of worship, family events, funerals and weddings. Grocery stores, shopping centres, health-care facilities, airports, the legislature and other essential services are excluded.
- Albertans are prohibited from public recreational facilities and private entertainment facilities. This includes gyms, swimming pools, arenas, science centres, museums, art galleries, community centres, children’s play centres, casinos, racing centres and bingo halls.
- Sit-down restaurants, cafes, coffee shops, food courts and other food-serving facilities are limited to 50% capacity up to a maximum of 50 individuals. Take-out, delivery and drive-through services are permitted.
- Attendance at bars and nightclubs is restricted.
- Albertans are prohibited from attending buffet-style restaurants. Not-for-profit community kitchens, soups kitchens and religions kitchens are exempt.

Updates on rules and restrictions and the Alberta response to COVID-19 can be found here.

**Emergency Management Act, R.S.A. 2000, c. E-6.8**

On March 20, 2020, the Government of Alberta amended the Emergency Management Act in order to allow the co-existence of provincial and local states of emergency. The amendments now allow the provincial and municipal levels of government to work together in their response emergencies and disasters, including the COVID-19 pandemic. For more information, see here.

Local states of emergencies have been declared in 25 Alberta municipalities, including Calgary and Edmonton, where additional closures and measures have been implemented to control the spread of COVID-19. Information on the measures being taken by municipalities in response to the pandemic can be found on municipal websites and local news sources.
British Columbia

Emergency Program Act, R.S.B.C. 1996, c. 11

B.C.’s Minister of Public Safety and Solicitor General declared a state of emergency on March 18, 2020, one day after the provincial health officer declared a public health emergency under B.C’s Public Health Act. Declaring a state of emergency allows the provincial government to implement any provincial emergency measures required, including access to land and human resource assets that may be necessary to prevent, respond to or alleviate the effects of an emergency. Emergency powers also include securing critical supply chains to make sure people have access to essential goods and services, and ensuring that infrastructure necessary in a response is readily available.

The state of emergency is initially in effect for 14 days, once issued, and may be extended or rescinded as necessary. The state of emergency applies to the whole province and allows federal, provincial and local resources to be delivered in a co-ordinated effort.

Once a state of emergency has been declared, the minister may, for example:

- Implement any Provincial emergency plan or measures
- Authorize a local authority to implement local emergency measures
- Acquire or use any land or personal property considered necessary to respond to an emergency
- Authorize or require any person to render assistance of a type that the person is qualified to provide to respond to or alleviate the emergency
- Control or prohibit travel to or from any area of British Columbia
- Provide for the restoration of essential facilities and the distribution of essential supplies
- Provide, maintain and coordinate emergency medical, welfare and other essential services in any part of British Columbia
- Cause the evacuation of persons and the removal of livestock, animals and personal property from any area of British Columbia that is or may be affected by an emergency or a disaster
- Authorize the entry into any building or on any land, without warrant to respond to the emergency
- Construct works considered by the minister to be necessary or appropriate to respond to or alleviate the effects of an emergency

Public Health Act, S.B.C. 2008, c. 28

The Public Health Act provides for a wide variety of public health measures including the prevention and reporting of disease and other health hazards. For example, a medical health officer or the provincial health officer may issue orders with respect to infectious agents, including requiring a person to:

- Remain in a place or not enter a place
- Avoid physical contact with a person
- Be under supervised care
• Provide the medical health officer or other person with information, records, samples or other matters relevant to the person’s possible infection
• Be examined by a specified person, submit to diagnostic examinations and take preventative measures
• Provide evidence of complying with any order

On March 17, Dr. Bonnie Henry issued an enforceable class order under sections 27, 28, 29 and 67 of the act that required all persons in BC who were returning from travel outside of Canada to self-isolate for 14 days and follow other steps.

The Act also includes Emergency Powers, which apply in the event of an immediate and significant risk to public health in a local or regional area of the province. The emergency powers generally allow the provincial health officer to act with speed, avoiding certain procedural steps that may be required in a non-emergent situation.

**Manitoba**

**The Emergency Measures Act, C.C.S.M. c. E80**

Under section 10 of this Act, on March 20, 2020, Manitoba declared a state of emergency applying to the entire province in relation to the COVID-19 pandemic. The Act provides authority to the provincial government to issue orders to any party for the purpose of preventing or limiting loss of life and damage to property or the environment, including the following:

• Implementation of emergency plans
• Provide for the restoration of essential facilities, distribution of essential supplies and the maintenance and co-ordination of emergency medical, social and other essential services
• Authorize or require any qualified person to render aid as they are qualified to provide
• Authorize procurement and distribution of essential resources and the provision of essential services
• Regulate the distribution and availability of essential goods, services and resources
• Control, permit or prohibit travel within the province
• Evacuation or persons, livestock or property and make arrangements for their subsequent care
• Control or prevent the movement of people in an area
• Authorize entry into any building or upon land without warrant
• Use real or personal property to prevent, combat or alleviate the effects of any emergency
• Expend such sums as are necessary to pay expenses caused.

**The Public Health Act, C.C.S.M. c. P210**

Under Part 6 of the Act, the Chief Public Health Officer (“CPHO”) may take special measures if they reasonably believe that a serious and immediate threat to public health exists because of an epidemic. The special measures include issuing directions to
manage the threat, to a regional health authority, health corporation, health care organization, operator of a laboratory, operator of a licensed emergency medical response system, health professional or healthcare provider, including directions about:

- Identifying and managing cases;
- Controlling infection;
- Managing hospitals and other health care facilities and emergency medical response services; and
- Managing and distributing equipment and supplies.

In addition, subject to government approval during an epidemic, the CPHO’s emergency or special measures authority includes the ability to:

- Require the use and possession of facilities for a temporary isolation or quarantine facility;
- Order a public place or premises to be closed;
- Limit the size of public gatherings;
- Order persons to refrain from any activity or employment due to the persons posing a risk of infection to others.

The CPHO and medical officers may issue directions to professionals and health facilities requiring them to comply with protocols or guidelines aimed at controlling a communicable disease.

For example, orders aimed at controlling and minimizing the risk of diseases transmission may be issued to a hospital, personal care home, or facilities for the care and treatment of the elderly or other persons highly vulnerable to infection, where an inpatient or resident has or may have been exposed to a communicable disease.

In addition, the CPHO or a medical officer may, by order, require a person who is or might be infected with a communicable disease to:

- Present themselves for admission to a hospital and the hospital named in the order must admit the person and keep them there until the medical officer considers that the person no longer presents a public health threat
- Submit to medical examination or medical testing
- Conduct himself or herself in a manner that will not expose others to the infection
- Isolate or quarantine themselves in a place specified by the medical officer and remain in isolation or quarantine until the medical officer considers the person no longer presents a threat.
- Refrain from employment or any activity that could spread disease
- Require a place or premises to be quarantined

**New Brunswick**

**Emergency Measures Act, R.S.N.B. 2011, c.147**

New Brunswick declared a state of emergency on March 19, 2020. Under a state of emergency, the Minister has the following powers (section 12):
• To implement emergency measures;
• To acquire or utilize any personal property by confiscation or other means;
• To authorize or require any person to render the aid that the person is competent to provide;
• To control or prohibit ravel to or from any area;
• To provide for the maintenance, restoration of essential facilities, or the distribution of essential supplies;
• To evacuate persons and remove livestock and personal property threatened by a disaster or emergency, and make arrangements for the adequate care and protection of them;
• To authorize persons to enter into a building or land without a warrant;
• To demolish or remove any building, structure, tree or crop if the demolition is necessary for the purpose of reaching the scene of a disaster or to prevent the occurrence of a disaster;
• To procure or fix prices for food, clothing, fuel, equipment, medical or other essential supplies, and use the property, services, resources and equipment, and
• To order the assistant with the remuneration of persons

**Public Health Act, S.N.B. 1998, c. P-22.4**

The Public Health Act gives powers to both the Minister and the Chief Medical Officer.

Where there is a public health emergency, the Minister may take possession of any land or building without the consent of the owner to take possession of the building for which the owner will receive compensation (section 26).

Where the public health emergency is as a result of a disease, either the Minister or the Chief Medical Officer may declare the disease to be a "notifiable disease." (section 26.1) Once it is declared to be a notifiable disease, a series of persons must report the existence of this disease to the medical officer. These include medical practitioners, nurse practitioners and nurses (section 27(1)), a person in charge of an institution (section 28), a principal or operator of a child care facility (section 30), the chief executive officer of a regional health authority (section 30), and pharmacists in some circumstances.

The medical officer may make orders requiring a person who has a notifiable disease to self-isolate (section 33(3)), to submit to a an examination, to place themselves under the care and treatment of a medical practitioner, to conduct themselves in such a manner so as not to expose others to infection 33(4).

If a person fails to comply with an order of the medical officer, they may make an application to the court to enforce their orders (section 36(1)).

The medical officer also has various powers of inspection to ensure that persons are complying with their orders (section 43(1)).

**Newfoundland & Labrador**
NFLD declared a public health emergency on March 18, 2020.

Emergency Services Act, S.N.L. 2008, c. E-9.1

After a provincial emergency is declared, the Lieutenant-Governor in Council may do and authorize things necessary to protect people, property and the environment from injury or loss arising from an emergency including the following (ss.11(2)):

- Controlling transportation
- Controlling highways and vehicles
- Acquiring and distributing essential or emergency supplies and providing, co-ordinating and maintaining medical services, emergency services
- Evacuating persons, livestock or removing personal property from an area of the province and arranging for the care and protection of persons and property
- Entering a house, building or other private property
- Acquiring by purchase, lease or otherwise goods, personal property or lands and the sale, lease, allocation or other disposition of those goods, personal property or lands
- Retaining persons for the purpose of responding to the declared emergency to perform medical, dental nursing and other professional services.

Public Health Protection and Promotion Act, S.N.L. 2018, c. P-37.3

On March 18 2020, the Health Minister of Newfoundland and Labrador declared a public health emergency. Under this statute, a “public health emergency” is defined as an “occurrence or imminent threat posed by a communicable disease that presents a serious risk to the health of the population.” Such a declaration may last initially for no more than 14 days, but subject to the advice of the Chief Medical Officer of Health, a declaration can be extended for further, consecutive periods of 14 days.

Part VI of the Act provide authority to the Minister of Health, on the recommendation of the Chief Medical Officer of Health, to declare a public health emergency in all or part of the province, where the emergency exists and where the emergency cannot be sufficiently mitigated without resorted to the special measures available under the Act.

The special measures available to the CMOH include, for example:

- Authorizing qualified persons to assist in specific ways;
- Procure and provide for the distribution of medical supplies, aid and equipment in the province;
- Acquire and use real property, whether private or public, other than a dwelling house;
- Restricting travel to or from the province or an area of the province;
- Order the closure of any education setting or place of assembly;
- Authorize any person acting under the direction of CMOH to enter into any premises without a warrant.

If a provincial emergency is declared under the Emergency Services Act, and there is a conflict between the Public Health Protection and Promotion Act, and the Emergency Services Act, the Emergency Services Act is to prevail.
COVID-19 is a communicable disease under the legislation. Accordingly, a regional medical officer of health or the CMOH may make a communicable disease order with respect to individual persons, for example, orders that:

- Require the person to submit to an examination by a health care professional
- Require the person to isolate himself or herself
- Require the person to conduct him/herself in a manner that will not expose other persons to infection or to take precautions to prevent indirect transmission
- Prohibit or restrict the person from attending a school, place of employment or other public premises
- Prohibit or restrict the person from leaving or entering a specified premises
- Require the person to be under supervision of a specified person
- Disclose the identity and location of the persons whom they may have contact with

Northwest Territories

The Minister of Health, on the recommendation of the Chief Public Health Officer, declared a state of emergency on March 18, 2020 pursuant to the Public Health Act.

Emergency Management Act, S.N.W.T. 2018, c.17

Once a state of emergency is declared, the Minister may do the following (ss. 17(1)):

- Put emergency plans into effect
- Authorize or require a local authority to put into effect emergency plans or programs for the community
- Acquire or utilize real or personal property
- Authorize or require a qualified person to render aid of the type the person is qualified to provide
- Control or prohibit travel to or from any area
- Provide for the restoration of essential facilities and the distribution of essential supplies
- Provide, maintain and coordinate emergency medical, welfare and other essential services in any part of the NWT
- Cause the evacuation of persons and the removal of personal property and animals
- Arrange for the adequate care and protection of person, property and animals
- Authorize entry into any building or onto any land, without warrant
- Cause the demolition or removal of vegetation, structures, equipment etc.
- Procure, ration or fix prices for food, clothing, fuel, equipment, medical supplies or other essential supplies, or the use of property, services resources or equipment
- Authorize the conscription of persons needed to respond to the emergency,
- Do any other act or thing to mitigate, respond to and recover from the effects of the emergency.

Public Health Act, S.N.W.T. 2007, c.17
During a state of public health emergency, the Chief Public Health Officer may, for the purpose of protecting the public health and preventing, combating or alleviating the effects of the public health emergency do the following (ss. 33(1)):

- Appoint Deputy Chief Public Health Officers
- Authorize a qualified person to render aid of a type the he or she is qualified to provide
- Recommend the minister issue a temporary permit under the Medical Profession Act to a person who is registered as a medical practitioner another province or another territory
- Restrict or prohibit travel to or from any area within the NWT
- Coordinate and provide delivery of medical services
- Enter into an agreement for services with any agency of the Government of Canada, a province or another territory that provides health related services;
- Procure and provide the distribution of medical supplies and equipment to any part of the NWT;
- Acquire or use real or personal property whether public or private;
- Establish a voluntary immunization program;
- Enter or authorize any person implementing a direction or order from the Chief Public Health officer to enter any premises.

The Chief Public Health Officer has made an order restricting travel to the Territory and anyone who is returning to the territory, to self-isolate in Yellowknife, Fort Smith, Hay River or Inuvik.

**Nova Scotia**

**Emergency Management Act, S.N.S. 1990, c. 8**

When a state of emergency is declared, the Minister may do the following (s.14):

- Cause an emergency management plan or any part thereof to be implemented
- Acquire or utilize personal property by confiscation
- Authorize or require a qualified person to render aid of such type of person may be qualified to provide
- Control or prohibit travel to or from an area or on a road, street or highway
- Provide for the maintenance or restoration of essential facilities, the distribution of essential supplies and the maintenance and co-ordination of emergency medical, social and other services.
- Cause or order the evacuation of persons and animal
- Authorize the entry into any building without a warrant
- Cause or order the demolition or removal of any thing where necessary
- Order assistance of persons needed to carry out the provisions
- Regulate the distribution and availability of essential goods, services and resources
- Authorize and make emergency payments
- Assess damage to the environment and the costs and methods to eliminate and alleviate the damage.

**Health Protection Act, S.N.S. 2004, c. 4**

Where the Minister has declared a public health emergency, the Chief Medical Officer
may implement special measures to mitigate or remedy the emergency including the following (ss.53(2)):

- Establishing a voluntary immunization program for the Province
- Preparing a list of individuals or classes of individuals to be given priority for active and passive immunizing agents, drugs, medical supplies or equipment
- Ordering the closing of any educational setting or place of assembly
- Prohibiting or limiting access to certain areas of the Province or evacuating person from an area of the Province
- Ensuring the necessities are provided to a person who is quarantined if the person has no alternative means of obtaining such necessities
- Ordering construction of any work or the installation of facilities required, such as sanitation facilities
- Procuring first right at a reasonable cost to active and passive immunizing agents, drugs, medical supplies or equipment
- Confiscating active and passive immunizing agents, drugs, medical supplies or equipment from wholesalers, health authorities, pharmacies, physicians, institutions
- Any other measure the Chief Medical Officer reasonably believes is necessary for the protection of public health during the public health emergency.

The Minister can also order possession of premises for temporary isolation or quarantine facility (s. 55-56). A medical officer may also enter and inspect any premises without a warrant (s. 60).

**Nunavut**

On March 20, 2020, the Minister of Health, on the recommendation of the Chief Public Health Officer, declared a state of public health emergency pursuant to the Public Health Act.

*Emergency Measures Act, S.Nu 2007, c. 10*

The statute provides that the Minister may declare an emergency for a period of up to 14 days that is renewable upon the consideration of the following factors: (a) the situation or event requires immediate action to prevent or reduce serious harm to persons or substantial damage to property; (b) the resources ordinarily available the Government of Nunavut cannot be relied on without the risk of serious delay, cannot be relied on without impairing the ability of the Government to prevent or respond to the emergency, or would be insufficient to effectively address the situation or event (see section 12).

When a state of emergency is declared, the Minister may do any act or take any measure the Minister considers necessary, including any or all of the following (s.13):

- Implement an emergency management program
- Authorize or require a municipal corporation to implement an emergency management program for the community
• Acquire or use real or personal property, whether private or public, that the Minister considers necessary or appropriate to prevent or respond to an emergency or mitigate the effects of an emergency.
• Construct works that the Ministers considers necessary or appropriate to prevent or respond to an emergency or mitigate the effects of an emergency.
• Authorize or require a qualified person to render assistance of the type that the person is qualified to provide.
• Control or prohibit travel.
• Provide for the restoration of essential facilities and the distribution of essential supplies.
• Provide, maintain and co-ordinate emergency medical, social and other essential services.
• Cause the evacuation of persons and the removal of personal property from any area in Nunavut that is or may be affected by an emergency and make arrangements for the adequate care and protection of those persons or property.
• Close any building, enterprise, facility or establishment and direct it to cease operations for a specified period.
• Demolition or removal of vegetation, structures, equipment or vehicles as necessary.
• Procure and distribute food, clothing, fuel, equipment, medical supplies or other essential goods.
• Fix prices for essential goods and services and prohibit charting unconscionable prices.
• Procure and allocate the use of property, goods or services.
• Authorize conscription.

**Public Health Act, S.Nu. 2016, c.13**
During a state of public health emergency, the Chief Public Health Officer may, for the purpose of protecting the public health and preventing, remedying or mitigating the effects of the public health emergency, do the following (s. 41):

• Authorize qualified persons to render aid of a specified type or types.
• Enter into an agreement for services with any agency of the Government of Canada, a province or another territory.
• Procure and provide for the distribution of medical supplies, aid and equipment in any part of Nunavut.
• Acquire or use real or personal property, whether private or public.
• Make orders restricting travel.
• Enter a premises without a warrant.
• Take any other measure the Chief Public Health Officer reasonably believes is necessary for the protection of public health during the public health emergency.

**Ontario**

**Emergency Management and Civil Protection Act, R.S.O. 1990, c. E. 9**
Under this legislation, Ontario declared a state of emergency on March 17 2020. This provides the government with the authority to make orders that are believed “necessary and essential in the circumstances to prevent, reduce or mitigate serious harm to
persons or substantial damage to property” **provided that** it is reasonable to believe that:

- The harm or damage will be alleviated by an order; and
- Making an order is a reasonable alternative to other measures that might be taken to address the emergency.

There are express limitations on an emergency order, including that they will be in place only for as long as is necessary and will be the least intrusive possible, consistent with the objectives of the order.

Types of emergency orders authorized by the Act include the following, for examples:

- Regulating or prohibiting travel within any specified area in the province
- Evacuating individuals, animals and personal property from any specified area and making consequent arrangements for adequate shelter;
- Establishing emergency shelters and hospitals
- Closing any place, whether public or private, including any business, office, school, hospital or other establishment.
- Constructing work, restoring facilities
- Collecting, transporting, storing, processing and disposing of waste
- Authorizing facilities to operate as is necessary
- Using, distributing, making available and procuring any necessary goods, services and resources within any part of Ontario
- Fixing prices for necessary goods, services and resources and prohibiting charging unconscionable prices in respect of the same
- Authorizing, but not requiring, any person to provide services that a person is reasonably qualified to provide.
- Requiring any person collect, use or disclose information that may be necessary in order to prevent, respond or alleviate effects of emergency.

In a state of emergency, the Premier may exercise any power or perform any duty conferred upon a Minister or employee of the Government

**Health Protection and Promotion Act, R.S.O. 1990, c. H.7**

Under Part VI.I of this Act, Ontario’s Chief Medical Officer of Health has authority to issue mandatory directives to regulated healthcare professionals and health care entities, even before a provincial State of Emergency is declared. Directives that are not complied with can become enforceable court orders, with police assistance for enforcement of the court order. To March 23rd, the Ontario’s Chief Medical Officer of Health has issued three directives to health professionals and healthcare entities, including public hospitals and other facilities to:

- Adopt recommendations for the use of personal protective equipment for caring for COVID-19 patients
- Reduce elective surgeries and other non-emergent clinical activities to preserve and increase hospital ICU capacity and resources
- Stop or reduce to minimal levels all non-essential and elective services, subject to time sensitive issues that could negatively affect patient outcomes or patient safety
• Heighten screening measures for transfers between hospitals and healthcare institutions;
• Imposing visitor and resident restrictions, as well as limitations on staff movement between facilities for long term care facilities and retirement homes.

A medical officer of health of a local public health unit, may make written orders directed to individuals or a class of individuals, including for example:

• Requiring any person who has or may have a communicable disease or to isolate himself or herself and remain in isolation from other persons;
• Requiring the person to whom the order is directed to submit to an examination by a physician and to deliver to the medical officer of health a report by the physician as to whether or not the person has a communicable disease or is or is not infected with an agent of a communicable disease]

There are significant penalties for being in breach of an order or mandatory Directive.

**Prince Edward Island**

PEI declared a public health emergency on March 16, 2020.

**Public Health Act, R.S.P.E.I. 1988, c. P-30.1**

On March 16 2020, the Premier of P.E.I. declared a state of public health emergency under Part III of the province’s Public Health Act. Accordingly, the Chief Public Health Officer may take the following special measures (s. 49(2)):

• Issue directions, for the purpose of managing the threat, to an institution, health facility, corporation, health care organization, operator of a laboratory, operator of an ambulance service, health professional or health care provider to
• Authority in relation to the healthcare sector may include directions about identifying and managing cases, controlling infection, managing hospitals and other healthcare facilities and ambulance services.
• Order the owner or occupier of any place or premises to deliver up possession of the place or premises to the Minister for use as a temporary assessment, treatment, isolation or quarantine facility
• Order a public place or any premises to be closed
• Order persons to refrain from assembling in a public gathering in a specified area; limit the number of persons permitted to attend a public gathering; or limit the purpose for a public gathering.

**Emergency Measures Act, R.S.P.E.I. 1988, c. E-6.1**

When a provincial state of emergency is declared, the provincial government may do everything necessary for the health or safety of persons, including the following (s. 11):

• Cause an emergency measures plan to be implement
• Acquire or utilize or cause the acquisition or utilization of any personal property by confiscation or any means considered necessary;
- Authorize or require any qualified person to render assistance of such type as that person may be willing and qualified to perform
- Control or prohibit travel
- Provide for the maintenance and restoration of essential facilities, the distribution of essential supplies and the maintenance and co-ordination of emergency medical, social and other essential service
- Cause the evacuation of persons and the removal of livestock and personal property threatened by a disaster or emergency, and make arrangements for the adequate care and protection thereof
- Enter a property without a warrant
- Prohibit persons from entering into or upon any building, structure, premises, land, place or area
- Cause the demolition or removal of any building, structure, tree or crop where the demolition or removal is necessary
- Procure food, clothing fuel, equipment, medical or other essential supplies and the use of property, resources or equipment
- Order the assistance with or without remuneration of persons needed to carry out these provisions.

Québec

Québec declared a state of emergency on March 13, 2020.

Public Health Act, C.Q.L.R. c. S-2.2

While the public health emergency is in effect, the Government or the Minister, if he or she has been so empowered, may: (section 123)

- Order compulsory vaccination of the entire population or any part of it against smallpox or any other contagious disease seriously threatening the health of the population
- Order the closing of educational institutions or of any other place of assembly
- Order any person, government department or body to communicate or give to the Government or the Minister immediate access to any document or information held, even personal or confidential information or a confidential document
- Prohibit entry to all of part of an area, restrict access to only certain persons or, when there are no other means of protection, the evacuation of the area.
- Order the construction of any work, the installation of sanitary facilities or the provision of health and social services;
- Require the assistance of any government department or body capable of assisting the personnel deployed;
- Incur such expenses and enter into such contracts as are considered necessary;
- Order any other measure necessary to protect the health of the population.

Civil Protection Act, C.Q.L.R. c. S-2.3

When a state of emergency is in effect, the Government, or any minister empowered to act upon the declaration of the state of emergency may do the following (s. 93):
Order the implementation of the response measures provided for in the plan of the civil protection authorities, or those established by government departments or government bodies and where necessary designate the person in charge

Order the closure of establishments

Control access to or enforce special rules on or within roads or the province

Where there is no safe alternative, order the construction or demolition of any works, the displacement of any property or the removal of any vegetation in the territory concerned

Grant authorizations and exemptions provided for by law for an activity or an act that is required in the circumstances

Order the evacuation or confinement of the inhabitants and if they have no resources, make arrangements for adequate shelter facilities, the provision of food and clothing and the maintenance of security

Order power and water mains be shut off

Require the assistance of any person capable of assisting the personnel deployed

Requisition the necessary rescue services and private or public shelter facilities

Requisition food, clothing and other essentials and ensure distribution to disaster victims

Ration essential goods and services and establish supply priorities

Have access to any premises for the carrying out of the order

Make any expenditure or contract it considers necessary

Implement a financial assistance program

*Note: there are also provisions relating to a municipality declaring a state of emergency.

**Saskatchewan**

*The Emergency Planning Act, S.S. 1989-90, c. E-8.1*

On March 18, 2020, the Government of Saskatchewan declared a provincial state of emergency pursuant to section 17 of the Emergency Planning Act. That act gives the government broad authority to do the following during the state of emergency:

- Put into operation an emergency plan or program
- Authorize or require a local authority to put into effect any emergency plan for the municipality
- Assume direction and control of the emergency response of a local authority
- Acquire or utilize any real or personal property that the minister considers necessary to prevent, combat or alleviate the effects of an emergency
- Authorize any qualified person to render aid of a type that the person is qualified to provide
- Control or prohibit travel to or from any area of Saskatchewan
- Provide for the restoration of essential facilities and the distribution of essential supplies
- Provide, maintain and coordinate emergency medical, welfare and other essential services
• Cause the evacuation of persons and the removal of persons or live stock and personal property from any area of Saskatchewan affected by the emergency and make arrangements for the adequate care and protection of those persons, livestock or personal property
• Authorize entry into any building or on any land without a warrant by any person in the course of implementing an emergency plan
• Cause the demolition or removal of any trees, structures or crops if necessary or appropriate to reach the scene of the emergency, to attempt to forestall its occurrence or to combat its progress
• Procure or fix prices for food, clothing, fuel, equipment, medical supplies or other essential supplies and the use of any property, services, resources or equipment
• Conscript persons needed to meet an emergency
• Do all acts and take all proceedings reasonably necessary to meet the emergency

On March 20, 2020, Premier Scott Moe ordered that all persons in Saskatchewan are required to comply with:

(a) Any orders made by the Minister of Health pursuant to the Public Health Act, 1994;

(b) Any orders made by the Office of the Chief Medical Health Officer (“CMHO”); and

(c) Any direction issued by the Saskatchewan Public Safety Agency under the Emergency Planning Act and the Saskatchewan Public Safety Act.

Premier Moe also authorized the RCMP and all Saskatchewan police services to take any reasonable action, including the power to arrest, to enforce the March 20, 2020 order and any other order made under the Emergency Planning Act or the Public Health Act, 1994.

**Public Health Act, 1994, SS 1994, c P-37.1**

Saskatchewan’s Chief Medical Health Officer, Dr. Saqib Shahab, has made Public Health Orders under sections 38 and 45(2) of the Public Health Act, for the control of the transmission of COVID-19 in the province.

Under section 38(1) of the Act, a medical health officer, including the CMHO, is permitted to order individuals to take or refrain from taking any action the medical health officer considers necessary to decrease or eliminate a health risk presented by a communicable disease. Section 38(2) of the Act sets out the broad scope of what the medical health officer may order, including:

• Requiring the owner or occupier of premises to close, clean or disinfect the premises or a specific part of the premises
• Requiring a person who is or probably is infected with, or who has been or might have been exposed to, a communicable disease to isolate themselves immediately and to remain isolated from others
• Requiring a person who is or who is probably infected to submit to an assessment of their condition by being tested and examined by a physician or nurse and giving specimens for laboratory examination
• Requiring a person to conduct themselves in a manner that will not expose others to infection
• Requiring a person infected with a communicable disease to receive uninterrupted treatment or counselling until, in the opinion of the medical health officer, the person no longer poses a public health risk
• Requiring an infected person to place themselves under the care and treatment of a physician
• Requiring a hospital to allow a person infected with a communicable disease to be admitted and kept at the hospital until, in the opinion of the medical health officer, the person is no longer able to benefit from the hospitalization or is no longer a danger to the health of others
• Requiring an infected person to stop any occupation or activity that may spread the disease
• Requiring a person who is the subject of an order under section 38 of the Act to do anything that is reasonably necessary to give effect to that order

Under section 45(1) of the Act, the minister has authority to make an order for certain measures to act in the case of a serious public health threat (such as COVID-19), as follows:

• The closure of a public place
• Restrictions on travel to or from a specified area of Saskatchewan
• Prohibiting public gatherings
• The establishment of temporary hospitals
• Requiring a local authority, medical health officer or public health officer to investigate matters and report the results of the investigation to the minister
• If the serious public health threat is a communicable disease, require any person to be isolated from others until a medical health officer is satisfied that isolation is no longer necessary. A person may be at risk for detention by a medical health officer under s. 45.1(1) of the Act if they do not comply with an order of this nature.

Yukon

On March 18, 2020, Yukon’s Chief Medical Officer of Health, Dr. Brendan Hanley, declared a public health emergency in light of the COVID-19 global pandemic.

Public Health and Safety Act, R.S.Y. 2002, c. 176

At any time following the declaration of the existence of a public health emergency the chief medical officer of health may do the following:

• Require any person to whom notice of a public health emergency has been given or is deemed to have been given, to provide information, including personal information, to the chief medical officer of health to enable them to perform their duties and functions under this act.
• Make an order that the sale, distribution and relocation by any person of any medication, supplies or equipment be suspended (ss. 4.6(2)).
• Make an order for the procurement, acquisition and seizure of any medication, supplies or equipment and may require any person named in the order to provide the medication, supplies or equipment.

The act also gives the government the power to designate an area of areas of the Yukon as ‘quarantine districts’, as required. The minister also has the power to order a member of a health profession who is not registered, authorized or licensed to practice their health profession during a health emergency for a limited period of time.

To note, a public health emergency does not automatically constitute an emergency within the meaning of the Civil Emergency Measures Act.

Civil Emergency Measures Act, R.S.Y. 2002, c. 34

When a state of emergency has been declared to exist, the Minister may do all things considered advisable for the purposes of dealing with the emergency and, without restricting the generality of the foregoing, may do acts considered necessary for the following (ss. 9(1)):

• The protection of persons and property
• Maintaining, clearing and controlling the use of roads and streets
• Requisitioning or otherwise obtaining and distributing accommodation, food and clothing and providing other welfare services
• Providing and maintaining water supplies, electrical power and sewage disposal
• Assisting in the enforcement of the law
• Fighting or preventing fire
• Protecting the health, safety and welfare of the inhabitants of the area.
• Make regulations considered proper to put into effect any emergency plan
• Require a municipality to provide assistance

If a person fails to follow an order after a state of emergency has been declared, they can be fined up to $500 per offence or imprisoned for six (6) months.
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