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Required tax instalments for individuals

You may be looking for:

[Arrange to pay your personal debt over time](#)

[Corporate income tax payments – Determining instalment amounts](#)

Tax

instalments are payments you make throughout the year to cover the taxes you normally pay in one lump sum on April 30 of the following year. You pay these instalments during the year while you are earning the income, similar to how an employer deducts tax directly from each pay period.

You may have to pay tax instalments for next year's taxes, if your net tax owing is more than \$3,000 (for Quebec \$1,800) for 2026 and in either 2025 or 2024.

Tax instalment payments are due by the following dates (except farmers and fishers who have one due date on December 31):

 March 15  June 15  September 15  December 15

Sections

Who has to pay.

Why you have to pay, instalment reminders, what factors are considered

Options to calculate

Calculation options, how to reduce or eliminate instalment payments

Payment due dates

Fixed payment due dates and exceptions

How to pay.

Payment methods, remittance vouchers, verifying payments, if you overpaid

Claim amounts on your tax return

How and where to claim instalment payments on your tax return

Interest and penalty charges

How instalment interest and penalty is charged, reduce or eliminate charges