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

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