



# Government Creditor List

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*As at June 2019*

## Federal Creditors:

- [Employee](#)
- [Sales Tax](#)
- [Tax on Revenue](#)

### Employee

- Benefits and Credits Repayment
- Federal Payroll Source Deductions - Arrears
- Federal Payroll Source Deductions – Balance Due
- Federal Payroll Source Deductions – Regular/Quarterly
- Federal Payroll Source Deductions - Threshold 1
- Federal Payroll Source Deductions - Threshold 2
- Pensionable and Insurable Earnings Review (PIER)

### Sales Tax

- Federal GST/HST Balance Due
- Federal GST/HST Remittance (GST 58)
- Federal GST/HST Return (GST 34)

### Tax on Revenue

- Air Traveller's Security Charge (ATSC)
- Corporation Income Tax – Balance Due
- Corporate Tax Payments
- Excise Duty
- Excise Tax
- Federal Fuel Charge
- Non-Resident Withholding Tax – Part XIII
- Personal Tax Installment (SOHO)
- Softwood Lumber Products Export Charge
- Tax on Insurance Premium



## Provincial Creditors:

- [Alberta](#)
- [British Columbia](#)
- [Nova Scotia](#)
- [Ontario](#)
- [Prince Edward Island](#)
- [Quebec](#)
- [Saskatchewan](#)

### Alberta

#### **Payment only transactions**

- Teachers' Association Payment
- Teachers' Retirement Payment
- School Employee Benefit Payment
- School Employee Health Spending Account
- Carbon Levy
- Carbon Levy Inventory Declaration
- Corporate Income Tax
- Fuel Tax Collectors
- Fuel Tax - Railway Companies
- Health Costs Recovery
- Insurance Corporations Tax
- International Fuel Tax (IFTA)
- Propane Tax Collectors
- Tobacco Tax
- Tourism Levy
- Unclaimed Property Program
- 911 Levy

### British Columbia

- British Columbia Provincial Sales Tax

### Nova Scotia

- Workers Compensation Board of Nova Scotia Premium



## Ontario

- Employer Health Tax
- Family Responsibility Office, Ministry of the Attorney General
- Corporation Tax

## Prince Edward Island

- Vendor Return - Revenue Tax (PST)
- 911 Cost Recovery Fee Return
- Financial Corporation Capital Tax - Annual
- Financial Corporation Capital Tax - Monthly
- Fuel Tax Return
- GeoLinc Plus Payment Remittance
- Property Tax Payment Remittance
- Vendor Return - Environment Tax
- Wholesale Tobacco Vendors Return

## Quebec

- Collection of Support Payments
- CNESST Payment
- Payroll Source Deductions - Quarterly
- Payroll Source Deductions - Monthly
- Payroll Source Deductions - Twice Monthly
- Payroll Source Deductions - Weekly
- Combined GST/QST Installment
- Combined GST/QST Remittance
- GST Installment
- GST Remittance
- QST Installment
- QST Remittance
- Specific Duty on New Tires
- Tax on Insurance Premiums
- Corporate Installment Remittance
- Payment Code (20 character alphanumeric payment code)
- Personal Installment Remittance (SOHO)



## Saskatchewan

- Provincial Sales Tax
- Fuel Tax 10A
- Liquor Consumption Tax Return
- Wholesale Tobacco Tax Return
- Corporate Capital Tax Installment
- Education Property Tax