

# Changes to Estate Administration Tax and Estate Information Return Reporting

January 07, 2020

The Ontario Government has implemented a couple of changes to the calculation of Estate Administration Tax (EAT) which came into effect on January 1, 2020. Deadlines for filing an Estate Information Return (EIR) has also changed. The changes will affect all estates that go through the Ontario probate process.

EAT is paid when the deceased person's estate trustee files an application with an Ontario court for a certificate of appointment of estate trustee (formerly called "probate"). Prior to January 1, 2020, EAT was levied at a rate of \$5 per \$1,000 on the first \$50,000 of the value of a deceased person's assets at the date of death and \$15 per \$1,000 on the value of these assets over \$50,000 (rounded up to the nearest \$1,000). Effective January 1, 2020, EAT was eliminate for the value of all estates under \$50,000. As a result, any estate valued at \$50,000 or less will pay not EAT and estates valued at more than \$50,000 will pay \$250 less in EAT.

The deadline for filing an EIR with the Ministry of Finance ("MOF") has also changed. The EIR provides detailed information regarding the assets of the estate. Effective January 1, 2020, the filing deadline for filing the EIR is 180 days - changed from 90 days prior to January 1, 2020. If the estate trustee receives updated or additional asset information, or if other information on the initial EIR changes. Estate trustees will now have 60 days of becoming aware of additional assets or changes in the date of death value of an asset to file an amended EIR - changed from 30 days prior to January 1, 2020.

By

[Rose Kottis](#)

Expertise

[Estate & Trust Administration, Tax](#)

---

## BLG | Canada's Law Firm

As the largest, truly full-service Canadian law firm, Borden Ladner Gervais LLP (BLG) delivers practical legal advice for domestic and international clients across more practices and industries than any Canadian firm. With over 725 lawyers, intellectual property agents and other professionals, BLG serves the legal needs of businesses and institutions across Canada and beyond – from M&A and capital markets, to disputes, financing, and trademark & patent registration.

[blg.com](http://blg.com)

### BLG Offices

#### Calgary

Centennial Place, East Tower  
520 3rd Avenue S.W.  
Calgary, AB, Canada  
T2P 0R3

T 403.232.9500  
F 403.266.1395

#### Ottawa

World Exchange Plaza  
100 Queen Street  
Ottawa, ON, Canada  
K1P 1J9

T 613.237.5160  
F 613.230.8842

#### Vancouver

1200 Waterfront Centre  
200 Burrard Street  
Vancouver, BC, Canada  
V7X 1T2

T 604.687.5744  
F 604.687.1415

#### Montréal

1000 De La Gauchetière Street West  
Suite 900  
Montréal, QC, Canada  
H3B 5H4

T 514.954.2555  
F 514.879.9015

#### Toronto

Bay Adelaide Centre, East Tower  
22 Adelaide Street West  
Toronto, ON, Canada  
M5H 4E3

T 416.367.6000  
F 416.367.6749

The information contained herein is of a general nature and is not intended to constitute legal advice, a complete statement of the law, or an opinion on any subject. No one should act upon it or refrain from acting without a thorough examination of the law after the facts of a specific situation are considered. You are urged to consult your legal adviser in cases of specific questions or concerns. BLG does not warrant or guarantee the accuracy, currency or completeness of this publication. No part of this publication may be reproduced without prior written permission of Borden Ladner Gervais LLP. If this publication was sent to you by BLG and you do not wish to receive further publications from BLG, you may ask to remove your contact information from our mailing lists by emailing [unsubscribe@blg.com](mailto:unsubscribe@blg.com) or manage your subscription preferences at [blg.com/MyPreferences](http://blg.com/MyPreferences). If you feel you have received this message in error please contact [communications@blg.com](mailto:communications@blg.com). BLG's privacy policy for publications may be found at [blg.com/en/privacy](http://blg.com/en/privacy).

© 2024 Borden Ladner Gervais LLP. Borden Ladner Gervais LLP is an Ontario Limited Liability Partnership.