

WHEN TO FILE TO START COLLECTING GST-Marriage

Quarterly

Year of Change	Change Before April 1st	Change after April 1st	Year	GST
2012	File 2010 Return	File 2011 Return	2010	62.5
2013	File 2011 Return	File 2012 Return	2011	63.3
2014	File 2012 Return	File 2013 Return	2012	65
2015	File 2013 Return	File 2014 Return	2013	66.3
2016	File 2014 Return	File 2015 Return	2014	67
2017	File 2015 Return	File 2015 Return	2015	68
2018	File 2015 Return	File 2016 Return	2016	69
2019	File 2016 Return	File 2017 Return	2017	70
2020	File 2017 Return	File 2019 Return	2018	71
2021	File 2019 Return	File 2020 Return	2019	72
2022	File 2020 Return	File 2021 Return	2020	73
2023	File 2021 Return	File 2022 Return	2021	74
2024	File 2022 Return	File 2023 Return		
2025	File 2023 Return	File 2024 Return		
2026	File 2024 Return	File 2025 Return		
2027	File 2025 Return	File 2026 Return		
2028	File 2026 Return	File 2027 Return		
2029	File 2027 Return	File 2028 Return		
2030	File 2028 Return	File 2029 Return		
2031	File 2029 Return	File 2030 Return		