



**INFORMATION NOTICE – HE 25-01**

## **GOVERNMENT EXTENDS TAX PAYMENT DEADLINES**

### **THE HEALTH AND POST SECONDARY EDUCATION TAX LEVY ACT**

**Issued: March 2025**

**Revised: May 2025**

This information notice provides information regarding the payment deferral of Health and Post Secondary Education Tax Levy (also known as HE Levy) returns and the program's extension to September 15, 2025.

Due to the impacts of tariffs imposed on Canadian exports to the U.S., all businesses are eligible for an interest and penalty-free payment deferral of HE Levy return remittances until September 15, 2025. The deferral is for the February, March, April, May, June and July 2025 monthly return periods. The deferral is optional and for the tax payment only. Returns must continue to be filed by the standard due dates. Any amounts owing on filing of a 2024 HE Levy Annual Report are not included in the deferral.

Interest and collection efforts will continue to apply on all outstanding tax debts established prior to the February return.

Further information may be obtained from:

Manitoba Finance  
101 - 401 York Avenue  
Winnipeg, Manitoba R3C 0P8  
Telephone: 204-945-5603  
Manitoba Toll-Free: 1-800-782-0318  
Fax: 204-945-0896  
E-mail: [MBTax@gov.mb.ca](mailto:MBTax@gov.mb.ca)  
Web Site: <https://www.manitoba.ca/finance/taxation/>