



INFORMATION NOTICE – HE 25-01

GOVERNMENT EXTENDS TAX PAYMENT DEADLINES

THE HEALTH AND POST SECONDARY EDUCATION TAX LEVY ACT

Issued: March 2025

Revised: July 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 December 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 December 15, 2025. The deferral is for the February to October 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
Web Site: <https://www.manitoba.ca/finance/taxation/>