

# Information Notice

NOTICE ICT 18-01  
Insurance Corporations Tax Act  
November 2018

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## ONLINE FILING OF THE INSURANCE CORPORATIONS TAX RETURN AND TAX PAYMENTS

Beginning with the 2018 taxation year, the administration of the insurance corporations tax and the fires prevention fund tax has been transferred from the Financial Institutions Regulation Branch to Manitoba Finance - Taxation Division.

The first insurance corporations tax return and tax payment with Taxation Division will be due on March 20, 2019. There is no change in the tax rates but the previous requirement to file and pay quarterly instalments is eliminated.

The filing of the insurance corporations tax return and tax payments must be completed using TAXcess, Taxation Division's online system. Paper insurance corporations tax returns are no longer accepted. All taxpayers must ensure that they are registered to use TAXcess prior to filing their tax return and paying the taxes. Visit [manitoba.ca/TAXcess](http://manitoba.ca/TAXcess) for additional information.

It is the responsibility of all taxpayers to file and pay any taxes payable by the due date. Late filed returns are subject to a 10% late filing penalty plus applicable interest. Insurance corporations tax returns and payments not filed using TAXcess are also subject to a \$100 penalty for the first time and a \$250 penalty for each subsequent time.

For further information, please contact:

Manitoba Finance – Taxation Division  
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Telephone (204) 945-5603  
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Web site: [www.gov.mb.ca/finance/taxation](http://www.gov.mb.ca/finance/taxation)

Our online service at [manitoba.ca/TAXcess](http://manitoba.ca/TAXcess) provides a simple, secure way to apply for, and to file, pay and view your Taxation Division tax accounts.