

- Effective December 1, 2021 online marketplaces will be required to collect and remit RST sales of taxable goods sold by third parties on the online marketplaces' platforms. Similarly, online accommodation platforms will also be required to collect and remit RST on the booking of certain accommodations in Manitoba.

Tax Credits

Enhancements

Interactive Digital Media Tax Credit

- Effective 2021, eligible activities for this credit have been expanded to include add-on digital media and complimentary content and services (such as downloadable content).

Small Business Venture Capital Tax Credit

- Effective 2021, this non-refundable tax credit will be enhanced, where the maximum eligible investment by an investor will be increased by \$50,000, from \$450,000 to \$500,000 and where the maximum annual tax credit that can be claimed will be increased by \$52,500, from \$67,500 to \$120,000.

Film and Video Production Tax Credit

- The frequent filming bonus of 10% will be suspended so that companies eligible for the bonus on March 31, 2020, will retain their eligibility status until March 31, 2022, at which point the bonus will resume.

Extensions

Cultural Industries Printing Tax Credit

- Extended by one year, to December 31, 2022.

Community Enterprise Development Tax Credit

- Extended by one year, to December 31, 2022.

Book Publishing Tax Credit

- Has been made permanent.

Interactive Digital Media Tax Credit (IDMTC)

- Has been made permanent.

New Credit

New Teaching Expense Tax Credit

- Effective as of 2021, the budget introduces a new 15% refundable tax credit for educators' eligible teaching supplies not reimbursed by their employer.

Rebate

Education Property Tax Rebate

- The province will begin phasing out education property taxes in 2021 and will provide the following rebates for property owners:
 - For commercial property owners - a rebate of 10% of the total of the school division special levy and the education support levy payable.
 - For residential owners and farm property owners - a rebate of 25% of the school division special levy and the community revitalization levy payable.
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