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Manitoba – Provincial corporation tax

What's new for corporations

Lower rate

The lower rate of Manitoba income tax is **0%**.

The income eligible for the lower rate is determined using the Manitoba business limit of **\$500,000**.

Higher rate

The higher rate of Manitoba income tax is **12%**.

This rate applies to all income not eligible for the lower rate.

For more information, see [Dual tax rates](#).

Reporting the tax

You can use [Schedule 383, Manitoba Corporation Tax Calculation](#), to help you calculate your Manitoba tax before the application of credits. You do not have to file it with the return. See the schedule for more details.

On **line 230** of [Schedule 5, Tax Calculation Supplementary – Corporations](#), enter the amount of tax calculated.

Claiming the credits

Manitoba offers different tax credits. Details of each credit can be found in the following pages and their associated schedules:

- [Additional deduction for credit unions](#) (0% since 2023)
- [Book publishing tax credit](#)
- [Child care centre development tax credit](#)
- [Community enterprise development tax credit](#)
- [Cooperative development tax credit](#) (ended – only carry-forward amounts allowed)
- [Cultural industries printing tax credit](#)
- [Data processing investment tax credits](#)
- [Film and video production tax credit](#)
- [Foreign tax credit](#)

- [Green energy equipment tax credit](#)
- [Interactive digital media tax credit](#)
- [Manufacturing investment tax credit](#)
- [Odour-control tax credit](#) (ended – only carry-forward amounts allowed)
- [Paid work experience tax credit](#)
- [Rental housing construction tax credit](#)
- [Research and development tax credit](#)
- [Small business venture capital tax credit](#)

Forms and publications

- [Schedule 383, Manitoba Corporation Tax Calculation](#)
- [Schedule 5, Tax Calculation Supplementary – Corporations](#)

Government partners

- [Finance Manitoba – Corporation Tax Credits](#)
- [Manitoba](#) (provincial site)

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