

CANADIAN SALES TAXES RATE - FROM JULY 1ST 2016

| PROVINCE | GST RATE | HST RATE | QST RATE | PST RATE | COMBINED RATE |
|---------------------------|----------|------------------|----------|----------|------------------|
| Alberta | 5% | n/a | n/a | n/a | 5% |
| British Columbia | 5% | n/a | n/a | 7% | 12% |
| Prince Edward Island | n/a | 14%¹ | n/a | n/a | 14% ² |
| Manitoba | 5% | n/a | n/a | 8% | 13% |
| New Brunswick | n/a | 15%³ | n/a | n/a | 15% 4 |
| Nova Scotia | n/a | 15% | n/a | n/a | 15% |
| Nunavut | 5% | n/a | n/a | n/a | 5% |
| Ontario | n/a | 13% | n/a | n/a | 13% |
| Quebec | 5% | n/a | 9,975% | - n/a | 14.975% |
| Saskatchewan | 5% | n/a | n/a | 5% | 10% |
| Newfoundland and Labrador | n/a | 15% ⁵ | n/a | n/a | 15% ⁶ |
| Northwest Territories | 5% | n/a | n/a | n/a | 5% |
| Yukon | 5% | n/a | n/a | - n/a | 5% |

GST: Goods and Services Tax (federal sales tax)

HST: Harmonized Sales Tax QST: Quebec Sales Tax PST: Provincial Sales Tax

LIMITATION

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¹ On October 1st 2016, the HST rate will increase from 14% to 15%

 $^{^{2}~}$ On October 1st 2016, the HST rate will increase from 14% to 15% $\,$

 $^{^{\}rm 3}$ $\,$ From January 1st 2008 to June 30th 2016, the HST rate was 13%

 $^{^4}$ $\,$ From January 1st 2008 to June 30th 2016, the HST rate was 13%

 $^{^{\,5}}$ $\,$ From January 1st 2008 to June 30th 2016, the HST rate was 13%

 $^{^{\}rm 6}$ $\,$ From January 1st 2008 to June 30th 2016, the HST rate was 13%