

CANADIAN SALES TAXES RATE - 2014



L.L.P.
PARTNERSHIP OF CHARTERED
PROFESSIONAL ACCOUNTANTS

PROVINCE	GST RATE	PST RATE	COMBINED RATE (GST-PST)
Alberta	5%	No PST	5%
British Columbia ¹	5 %	7 %	12 %
Prince Edward Island ²	5 %	9 % (HST)	14 %
Manitoba ³	5 %	8 %	13 %
New-Brunswick	5 %	8 % (HST)	13 %
Nova Scotia	5 %	10 % (HST)	15 %
Nunavut	5 %	No PST	5 %
Ontario	5 %	8 % (HST)	13 %
Quebec	5 %	9,975 %	14,975 %
Saskatchewan	5 %	5 %	10 %
Newfoundland and Labrador	5 %	8 % (HST)	13 %
Northwest Territories	5 %	No PST	5 %
Yukon	5 %	No PST	5 %

GST: Goods and Services Tax (federal sales tax)
PST: Provincial Sales Tax (name varies by province)
HST: Harmonized Sales Tax

- ¹ Before April 1, 2013, British Columbia was subject to HST.
 - Beginning this date, British Columbia has its own PST (rate: 7%)
- ² On April 1, 2013, Prince Edward Island is subject to HST.
 - Before this date, the PST rate was 10%.
- ³ Before July 1, 2013, the Manitoba PST rate was 7%.

LIMITATION

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