



Canadian - U.S. Comparison Charts

Sales Tax in Canada

Canada has three types of sales tax:

- **GST** General Sales Tax, a federal sales tax of 5% charged across Canada. It is calculated on the selling price before PST is added.
- **PST** Provincial Sales Tax, charged in some, but not all, provinces. Rates vary. In most provinces, PST is calculated on the selling price before GST is added; however in Quebec and Prince Edward Island, it is calculated on the selling price plus GST.
- **HST** Harmonized Sales Tax, a blending of 5% federal and 8% provincial tax. This tax is charged in some provinces.

Tax Rates Across Canada

Province / Territory	GST	PST	HST
British Columbia	5%	7%	-
Alberta	5%	no PST	-
Saskatchewan	5%	5%	-
Manitoba	5%	7%	-
Ontario	5%	8%	-
Québec	5%	QST 7.5%	-
New Brunswick	-	-	13%
Nova Scotia	-	-	13%
Prince Edward Island	5%	10%	-
Newfoundland and Labrador	-	-	13%
Nunavut	5%	no PST	-
Northwest Territories	5%	no PST	-
Yukon	5%	no PST	-

(rates are accurate as of July, 2008)