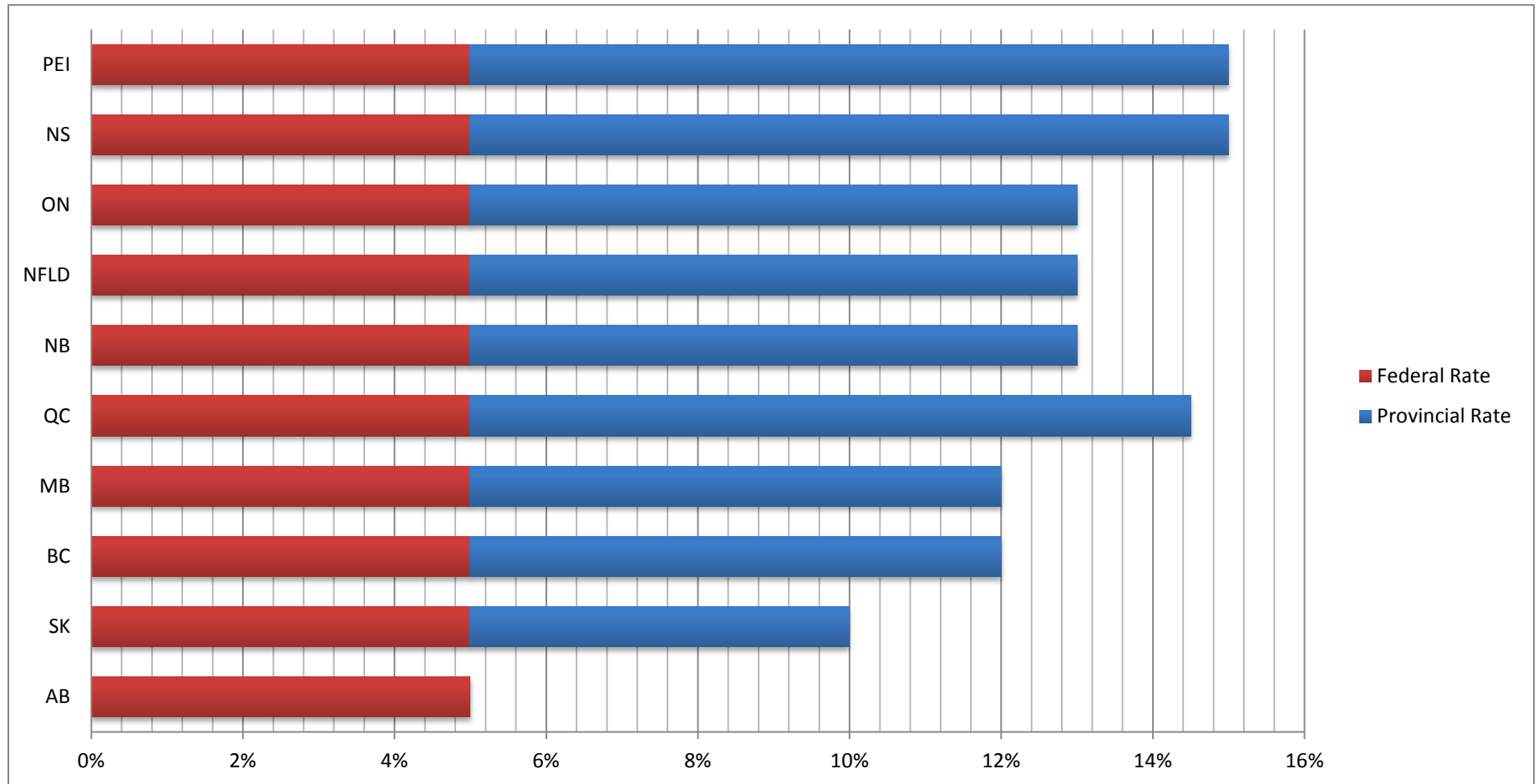


Sales Taxes by Province, 2012



Province	Type	Prov. Rate (%)	Combined Fed./Prov. Rate (%)	Notes
BC	HST	7	12	Will revert to PST system on April 13, 2013
AB	GST	0	5	No prov. Sales Tax
SK	GST & PST	5	10	
MB	HST	7	12	
ON	HST	8	13	
QC	GST & QST	9.5	14.5	Prov. rate applied to GST
NB	HST	8	13	
NS	HST	10	15	
PEI	GST & PST	10	15	Prov. rate applied to GST
NFLD	HST	8	13	

Sources:

- Provincial rates: TaxTips.ca