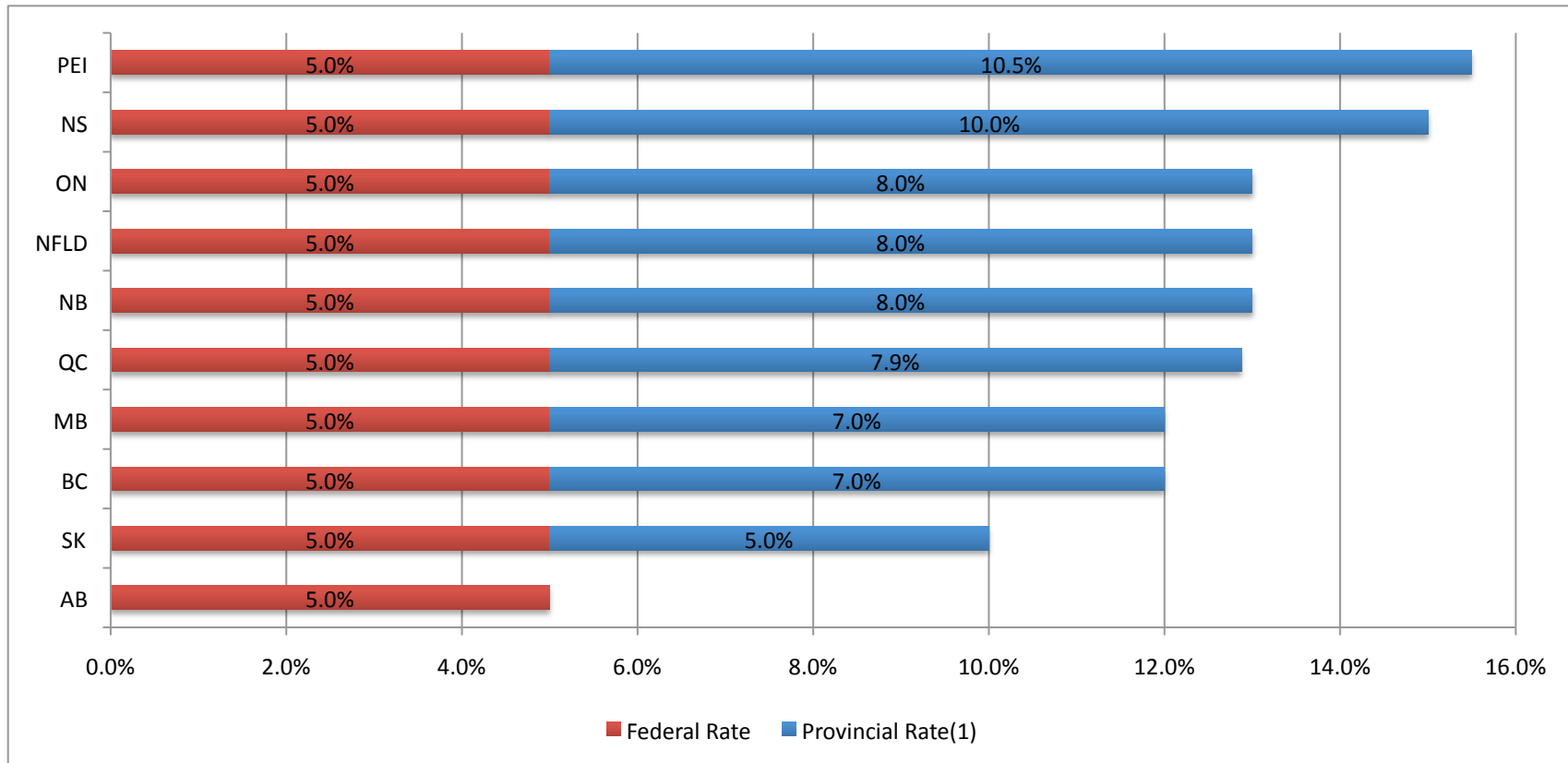


### Sales Taxes by Province, 2010



Province	Type	Provincial Rate (%)	Combined Federal/ Provincial Rate (%)	Notes
BC	HST	7	12	
AB	GST	0	5	No prov. Sales Tax
SK	GST & PST	5	10	
MB	HST	7	12	
ON	HST	8	13	
QC	GST & QST	7.5	12.875 <sup>(1)</sup> / 12.5 <sup>(2)</sup>	Prov. rate applied to GST
NB	HST	8	13	
NS	HST	10	15	
PEI	GST & PST	10.5 <sup>(1)</sup> / 10 <sup>(2)</sup>	15.5 <sup>(1)</sup> / 15 <sup>(2)</sup>	Prov. rate applied to GST
NFLD	HST	8	13	

**Notes:**

1 Effective Rate

2 Nominal Rate

**Sources:**

- Nominal federal & provincial Rate: Federal & provincial budgets
- Effective provincial rates: TaxTips.ca