

1.1.3 Provincial Tax Rates

Tax Rates for Provinces (updated as of April 1, 2025):

Province	Type	HST (%)	GST (%)	PST (%)	Total Tax Rate (%)
Ontario	HST	13	n/a	n/a	13
New Brunswick	HST	15	n/a	n/a	15
Newfoundland and Labrador	HST	15	n/a	n/a	15
Nova Scotia	HST	14	n/a	n/a	14
Prince Edward Island	HST	15	n/a	n/a	15
British Columbia	GST + PST	n/a	5	7	12
Manitoba	GST + PST	n/a	5	7	12
Saskatchewan	GST + PST	n/a	5	6	11
Quebec	GST + QST*	n/a	5	*9.975	14.975
Alberta	GST	n/a	5	n/a	5
Northwest Territories	GST	n/a	5	n/a	5
Nunavut	GST	n/a	5	n/a	5
Yukon	GST	n/a	5	n/a	5

[GST/HST calculator \(and rates\) - Canada.ca](#)

Past changes:

Apr 1, 2013: **BC** - stopped HST - went back to 5% GST and 7% PST
Jul 1, 2016: **NFD & NB** - HST increased from 13% to 15%
Oct 1, 2016: **PEI** - HST increased from 14% to 15%
Mar 23, 2017: **SK** - PST increased from 5% to 6%
Apr 1, 2025: **NS** - HST decresed from 15% to 14%

NOTE: PSB Rebate is only on HST & GST NOT PST from non-participating provinces

	PSB Rebate %	13% HST	14% HST	15% HST	5% GST
Federal PSB rebate	67.00%	25.77%	23.93%	22.33%	67.00%
Provincial PSB rebate	78.00%	48.00%	50.14%	52.00%	
Blended		73.77%	74.07%	74.33%	67.00%
Non-Rebateable Portion		26.23%	25.93%	25.67%	33.00%