

**SALES TAX**

2026



TABLE S1 – SALES TAX

2026	Rate %	Combined %
<b>Federal</b>	5.00	
<b>Provincial</b>		
Alberta	–	5.00
British Columbia	7.00	12.00
Manitoba	7.00	12.00
New Brunswick	10.00 <sup>1</sup>	15.00
Newfoundland and Labrador	10.00 <sup>1</sup>	15.00
Northwest Territories	–	5.00
Nova Scotia	9.00 <sup>1</sup>	14.00
Nunavut	–	5.00
Ontario	8.00 <sup>1</sup>	13.00
Prince Edward Island	10.00 <sup>1</sup>	15.00
Quebec	9.975	14.975
Saskatchewan	6.00	11.00
Yukon	–	5.00

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<sup>1</sup> Provincial component of HST.