VAT/GST Rates & Thresholds - Canada

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# VAT / GST

## Rates

**Reduced VAT / GST rate**

0

**Standard VAT / GST rate**

5 + additional provincial harmonized rate in certain provinces (max. additional 10%) [[1]](https://resourcehub.bakermckenzie.com/en#ftn02)

**High VAT / GST rate**

Not applicable

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[[1]](https://resourcehub.bakermckenzie.com/en#ftnref02) Five provinces harmonized their provincial sales taxes with the federal GST such that GST/Harmonized Sales Tax (HST) applies at a combined rate of 15% (New Brunswick, Newfoundland & Labrador, and Prince Edward Island), **14% as of April 1, 2025 (Nova Scotia)** and13% (Ontario). Supplies made in the province of Quebec are subject to a provincial value-added tax called Quebec Sales Tax (QST), which generally applies at a rate of 9.975%, in addition to the federal GST. The provinces of British Columbia (generally, 7%), Saskatchewan (6%) and Manitoba (7%) impose a Provincial Sales Tax (PST), which are sales and use taxes, in addition to the federal GST.  By contrast, no PST is levied in Alberta or Canadian Territories, so only the 5% GST applies.

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