



**Summary of Federal Sales Tax to charge by province
 (Assuming not registered to collect provincial sales tax in any other province)**

PROVINCE	BEFORE JULY 1, 2010	AFTER JULY 1, 2010
British Columbia	GST (5%) + PST (7%)	HST (12%)
Alberta	GST (5%)	GST (5%)
Saskatchewan	GST (5%)	GST (5%)
Manitoba	GST (5%)	GST (5%)
Ontario	GST (5%)	HST (13%)
Quebec	GST (5%)	GST (5%)
Prince Edward Island	GST (5%)	GST (5%)
Nova Scotia	HST (13%)	HST (15%)
New Brunswick	HST (13%)	HST (13%)
Newfoundland and Labrador	HST (13%)	HST (13%)
Territories	GST (5%)	GST (5%)

Last updated July 8, 2010