

Name \_\_\_\_\_ Date \_\_\_\_\_

Number  
Unit 4 Line Master 3

## Sales Taxes in Canada

PST: Provincial Sales Tax

GST: Goods and Services Tax

RST: Retail Sales Tax

HST: Harmonized Sales Tax (Provincial Sales Tax + Goods and Services Tax)

Province/Territory	Sales Tax	Eating Out
BC	PST: 7% GST: 5%	GST (+ PST on sweetened carbonated beverages)
AB, YT, NT, NU	GST: 5%	GST
SK	PST: 6% GST: 5%	PST and GST
MB	RST: 7% GST: 5%	RST and GST
NS, NL, PE, NB	HST: 15%	HST

- Groceries (milk, bread, vegetables, etc.) have no sales tax. But snack foods like potato chips are charged GST and PST/RST (except in BC).
- Most retail items are charged all sales tax, with some exemptions depending on the province or territory. There are some exemptions from GST as well (e.g., prescriptions).