Sales Taxes in Canada

**Number**

**Unit 5 Line Master 1**

PST: Provincial Sales Tax  
GST: Goods and Services Tax  
RST: Retail Sales Tax  
HST: Harmonized Sales Tax (Provincial Sales Tax + Goods   
 and Services Tax)

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| **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).