

TAX BY PROVINCE OR TERRITORY

	GST	PST	HST	Notes:
Alberta	5%	-	-	Additional tourism levy on hotel rooms
British Columbia	5%	7%	-	PST on hotel rooms is 8% Additional MRDT tax on hotel rooms
Manitoba	5%	7%	-	Additional tourism levy on hotel rooms
New Brunswick	-	-	15%	Additional MRDT tax on hotel rooms
Newfoundland and Labrador	-	-	15%	Additional tax on lodging in St John's.
Northwest Territories	5%	-	-	
Nova Scotia	-	-	15%	Additional tourism levy on hotel rooms
Nunavut	5%	-	-	
Ontario	-	-	13%	Additional tourism levy on hotel rooms
Prince Edward Island	-	-	15%	Additional MRDT tax on hotel rooms
Quebec	5%	9.5%	-	Quebec sales tax is applied on top of GST, making the PST effective rate 9.975% Additional tax on lodging
Saskatchewan	5%	6%	-	Additional tourism levy on hotel rooms
Yukon	5%	-	-	