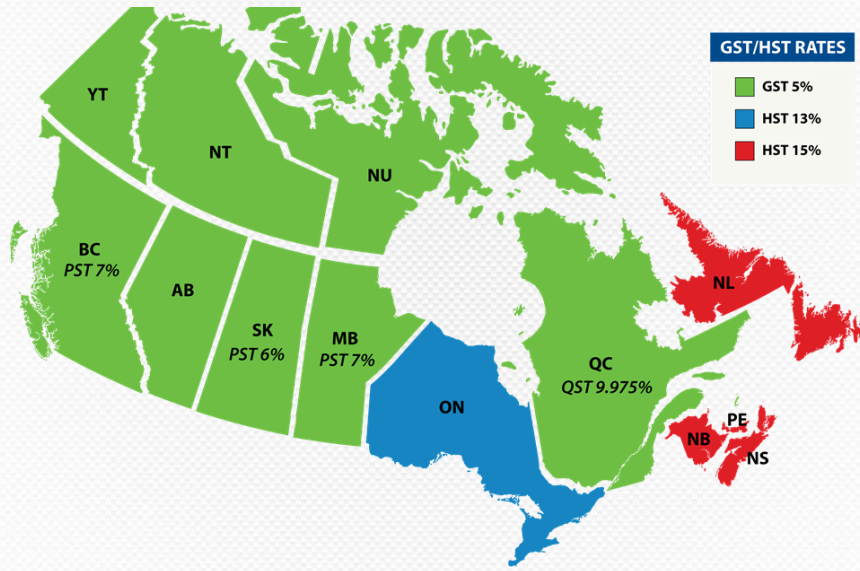


MAP OF CANADA

Effective July 1, 2019



Ryan

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Province	PST/QST Rate	GST/HST Rate	Combined Rate
British Columbia (BC) ¹	7%	5%	12%
Alberta (AB)	N/A	5%	5%
Saskatchewan (SK) ⁶	6%	5%	11%
Manitoba (MB) ²	7%	5%	12%
Ontario (ON)	N/A	13%	13%
Québec (QC) ³	9.975%	5%	14.975%
New Brunswick (NB) ⁴	N/A	15%	15%
Nova Scotia (NS)	N/A	15%	15%
Prince Edward Island (PE) ⁵	N/A	15%	15%
Newfoundland and Labrador (NL) ⁴	N/A	15%	15%
Yukon (YT), NWT (NT), Nunavut (NU)	N/A	5%	5%

¹ British Columbia de-harmonized effective April 1, 2013. From July 1, 2010 to March 31, 2013 HST was 12%.

² Effective July 1, 2019, Manitoba Retail Sales Tax decreased from 8% to 7%. A rate decrease from 7% to 6% scheduled for July 1, 2020 was deferred indefinitely.

³ QST increased to 9.975% effective January 1, 2013 and is no longer calculated on a GST-included basis.

⁴ Effective July 1, 2016, the HST rates in New Brunswick and Newfoundland and Labrador increased from

⁵ Effective April 1, 2013, PST was harmonized with GST, with an HST rate of 14%. Effective October 1, 2016, the HST rate increased from 14% to 15%.

⁶ Effective March 23, 2017, Saskatchewan Provincial Sales Tax increased from 5% to 6%.