



Table 10

Number of goods and services tax / harmonized sales tax (GST / HST) filers and value of GST / HST collected, input tax credits, and net tax by sector (two digits) based on the North American Industry Classification System (NAICS) in 2022

NAICS sector groupings	Number of GST/HST filers	Amount of GST/HST collected (thousands of dollars)	Amount of input tax credits (thousands of dollars)	Amount of net tax (thousands of dollars)
Agriculture, forestry, fishing, and hunting (11)	284,260	2,456,508	4,745,131	-2,288,623
Mining and oil and gas extraction (21)	18,570	16,144,320	14,466,112	1,678,208
Utilities (22)	9,880	16,123,928	13,424,195	2,699,733
Construction (23)	442,850	44,359,514	33,840,960	10,518,553
Manufacturing (31-32-33)	103,300	49,996,690	51,354,496	-1,357,806
Wholesale trade (41)	93,720	74,367,600	64,668,941	9,698,659
Retail trade (44-45)	223,650	56,429,489	47,544,846	8,884,643
Transportation and warehousing (48-49)	342,080	17,500,504	15,103,435	2,398,069
Information and cultural industries (51)	56,690	11,592,822	7,558,544	4,034,278
Finance and insurance (52)	82,220	12,400,486	9,821,961	2,578,525
Real estate and rental and leasing (53)	492,230	16,200,491	14,649,509	1,550,982
Professional, scientific, and technical services (54)	551,920	22,938,163	10,936,542	12,001,621
Management of companies and enterprises (55)	29,280	1,984,227	2,235,643	-251,416
Administrative and support, waste management, and remediation services (56)	165,010	10,721,609	5,806,977	4,914,632
Educational services (61)	36,060	754,194	336,804	417,391
Health care and social assistance (62)	91,610	1,418,890	810,876	608,014
Arts, entertainment, and recreation (71)	70,770	2,725,357	1,744,773	980,583
Accommodation and food services (72)	124,410	9,077,631	3,679,934	5,397,697
Other services (except public administration) (81)	207,620	6,132,379	3,611,182	2,521,198
Public administration (91)	3,670	2,725,275	1,392,827	1,332,448
Missing/not assigned	287,770	5,142,157	3,228,808	1,913,349
Total	3,717,580	381,192,235	310,962,495	70,230,740

Notes:

1. All amounts are rounded to the nearest thousand, and all counts are rounded to the nearest ten.
2. The sum of the data may not add to the total due to rounding.
3. Data are presented on a calendar-year basis.
4. Data are as of December 2024.
5. Data are subject to change.