



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 2015

NAICS sector groupings	Number of GST/HST filers	Amount of GST/HST collected	Amount of input tax credits	Amount of net tax
Mining and oil and gas extraction (21)	23,260	7,437,555	10,387,768	-2,950,213
Utilities (22)	5,240	9,858,616	8,649,918	1,208,698
Construction (23)	380,660	27,541,426	19,722,214	7,819,211
Manufacturing (31-32-33)	92,060	32,110,653	34,158,063	-2,047,409
Wholesale trade (41)	98,970	45,059,590	37,968,315	7,091,275
Retail trade (44-45)	200,490	40,769,803	34,515,140	6,254,663
Transportation and warehousing (48-49)	184,610	10,040,628	8,268,753	1,771,875
Information and cultural industries (51)	46,860	7,863,670	5,609,611	2,254,060
Finance and insurance (52)	69,990	10,457,525	9,246,192	1,211,333
Real estate and rental and leasing (53)	386,750	10,828,466	8,587,308	2,241,158
Professional, scientific, and technical services (54)	457,710	14,482,044	7,317,415	7,164,629
Management of companies and enterprises (55)	36,550	2,190,417	2,297,512	-107,095
Administrative and support, waste management, and remediation services (56)	135,820	7,308,974	3,868,820	3,440,154
Educational services (61)	26,710	566,173	256,405	309,768
Health care and social assistance (62)	53,940	676,466	401,778	274,689
Arts, entertainment, and recreation (71)	53,090	2,152,633	1,170,650	981,983
Accommodation and food services (72)	105,240	6,521,021	2,639,357	3,881,664
Other services (except public administration) (81)	168,300	4,631,164	2,629,495	2,001,669
Public administration (91)	4,150	1,361,361	455,455	905,905
Missing/not assigned	390,300	6,499,220	5,690,694	808,526
Total	3,196,330	250,061,063	206,889,328	43,171,735

## Notes

- 4. Data are as of December 2017.
- 5. Data are subject to change.

<sup>1.</sup> All amounts are rounded and in thousands of dollars, and all counts are rounded to the nearest ten.

<sup>2.</sup> The sum of the data may not add to the total, due to rounding.

<sup>3.</sup> Data are presented on a calendar-year basis.