

**Table 12****Value of goods and services tax/harmonized sales tax collected by legal entity status, 2012 to 2016**

Legal entity status	2012	2013	2014	2015	2016
Sole proprietor	5,733,190	5,236,420	5,157,533	5,200,413	5,227,003
Partnership	35,549,427	35,428,747	38,230,670	34,800,391	31,967,208
Corporation	205,764,054	202,245,775	211,024,387	207,458,420	214,094,471
Trust, unknown, and other	3,371,022	3,194,117	3,308,401	3,106,666	3,243,846
Total	250,417,693	246,105,059	257,720,992	250,565,889	254,532,528

Notes

1. All amounts are rounded and in thousands of dollars.
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. Ontario and British Columbia joined the Harmonized Sales Tax Program on July 1, 2010.
5. Prince Edward Island joined the Harmonized Sales Tax Program on April 1, 2013.
6. British Columbia departed the Harmonized Sales Tax Program on April 1, 2013.
7. Data are as of December 2018.
8. Data are subject to change.