

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 2019

NAICS sector groupings	Number of GST/HST filers	Amount of GST/HST collected	Amount of input tax credits	Amount of net tax
Agriculture, forestry, fishing, and hunting (11)	280,710	2,214,015	4,281,539	-2,067,524
Mining and oil and gas extraction (21)	20,350	9,265,632	10,261,879	-996,247
Utilities (22)	10,090	10,083,356	7,195,930	2,887,427
Construction (23)	415,850	33,218,227	24,429,552	8,788,675
Manufacturing (31-32-33)	98,480	39,791,440	40,748,542	-957,101
Wholesale trade (41)	96,520	53,909,789	46,895,097	7,014,692
Retail trade (44-45)	212,680	46,091,559	39,395,983	6,695,577
Transportation and warehousing (48-49)	303,180	12,881,853	10,785,433	2,096,420
Information and cultural industries (51)	53,640	10,119,131	6,774,482	3,344,649
Finance and insurance (52)	79,920	12,875,175	11,595,307	1,279,868
Real estate and rental and leasing (53)	442,330	13,647,590	11,123,839	2,523,750
Professional, scientific, and technical services (54)	513,800	18,017,420	8,467,208	9,550,212
Management of companies and enterprises (55)	30,950	1,529,942	1,699,432	-169,491
Administrative and support, waste management, and remediation services (56)	152,810	8,806,259	4,436,913	4,369,346
Educational services (61)	32,700	695,697	323,380	372,317
Health care and social assistance (62)	72,770	1,023,571	604,030	419,541
Arts, entertainment, and recreation (71)	65,580	2,671,236	1,461,154	1,210,081
Accommodation and food services (72)	117,520	8,398,884	3,357,035	5,041,849
Other services (except public administration) (81)	191,900	5,597,992	3,172,914	2,425,078
Public administration (91)	3,720	1,420,821	636,258	784,563
Missing/not assigned	204,250	2,424,670	1,939,516	485,154
Total	3,399,750	294,684,259	239,585,423	55,098,836

Notes:

1. All amounts are rounded and in thousands of dollars, 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 2021.
5. Data are subject to change.