



Table 13
Value of input tax credits claimed by legal entity status, 2013 to 2019

Legal entity status	2013	2014	2015	2016	2017	2018	2019
Sole proprietor	3,264,855	3,214,925	3,194,078	3,209,893	3,305,364	3,336,078	3,257,254
Partnership	32,312,755	32,827,773	30,559,900	26,155,928	29,507,570	32,056,155	31,132,712
Corporation	166,717,112	175,947,618	171,286,073	174,825,539	187,690,552	201,748,709	203,741,776
Trust, unknown, and other	1,793,148	1,550,589	1,535,105	1,619,145	1,550,466	1,599,980	1,453,681
Total	204,087,870	213,540,905	206,575,156	205,810,506	222,053,952	238,740,922	239,585,423

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. Prince Edward Island joined the Harmonized Sales Tax Program on April 1, 2013.
5. British Columbia departed the Harmonized Sales Tax Program on April 1, 2013.
6. The HST rates for New Brunswick, and Newfoundland and Labrador increased from 13% to 15% on July 1, 2016.
7. The HST rate for Prince Edward Island increased from 14% to 15% on October 1, 2016.
8. Data are as of December 2021.
9. Data are subject to change.