



Table 14
Value of net tax by legal entity status, 2013 to 2019

Legal entity status	2013	2014	2015	2016	2017	2018	2019
Sole proprietor	2,007,351	1,999,048	2,123,183	2,251,489	2,286,347	2,222,348	2,229,854
Partnership	3,182,099	5,460,988	4,319,799	5,123,037	4,710,077	5,285,286	5,747,296
Corporation	35,475,181	35,036,519	36,171,957	39,278,767	43,240,764	43,387,412	45,312,018
Trust, unknown, and other	1,544,448	1,873,884	1,705,481	1,771,140	1,672,180	1,712,517	1,809,669
Total	42,209,079	44,370,438	44,320,419	48,424,433	51,909,368	52,607,564	55,098,836

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.