

**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 2020**

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)	282,080	2,044,716	3,944,276	-1,899,560
Mining and oil and gas extraction (21)	18,930	7,334,081	8,824,356	-1,490,275
Utilities (22)	10,050	10,280,296	7,238,442	3,041,854
Construction (23)	417,920	33,210,121	24,741,700	8,468,421
Manufacturing (31-32-33)	98,790	35,157,731	36,370,370	-1,212,639
Wholesale trade (41)	95,380	50,571,250	40,818,773	9,752,477
Retail trade (44-45)	212,500	44,205,421	36,504,072	7,701,350
Transportation and warehousing (48-49)	311,860	10,918,387	8,904,229	2,014,157
Information and cultural industries (51)	53,940	9,882,622	6,087,316	3,795,306
Finance and insurance (52)	79,780	12,665,759	10,453,780	2,211,979
Real estate and rental and leasing (53)	453,430	13,187,247	10,465,481	2,721,767
Professional, scientific, and technical services (54)	521,420	17,858,748	8,184,244	9,674,504
Management of companies and enterprises (55)	30,420	1,859,927	1,908,538	-48,611
Administrative and support, waste management, and remediation services (56)	154,630	8,171,359	4,190,018	3,981,341
Educational services (61)	33,650	535,373	320,425	214,948
Health care and social assistance (62)	77,540	968,079	596,917	371,162
Arts, entertainment, and recreation (71)	66,220	1,563,181	1,019,667	543,514
Accommodation and food services (72)	117,780	5,676,794	2,627,885	3,048,909
Other services (except public administration) (81)	194,030	4,846,833	2,836,619	2,010,214
Public administration (91)	3,680	1,294,791	622,176	672,616
Missing/not assigned	231,220	2,402,370	1,958,260	444,110
<b>Total</b>	<b>3,465,240</b>	<b>274,635,086</b>	<b>218,617,543</b>	<b>56,017,543</b>

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 2022.
5. Data are subject to change.