



**Table 13**  
**Value of input tax credits claimed by legal entity status, 2016 to 2020**

Legal entity status	2016	2017	2018	2019	2020
Sole proprietor	3,218,139	3,318,573	3,369,123	3,332,878	3,038,966
Partnership	26,768,548	29,534,583	32,051,889	31,164,912	27,305,131
Corporation	174,950,388	187,778,197	201,378,417	204,038,110	186,880,478
Trust, unknown, and other	1,629,079	1,558,936	1,608,684	1,453,804	1,392,967
Total	206,566,154	222,190,290	238,408,113	239,989,703	218,617,543

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. The HST rates for New Brunswick, and Newfoundland and Labrador increased from 13% to 15% on July 1, 2016.
5. The HST rate for Prince Edward Island increased from 14% to 15% on October 1, 2016.
6. Data are as of December 2022.
7. Data are subject to change.