



Table 14 Value of net tax by legal entity status, 2016 to 2020

Legal entity status	2016	2017	2018	2019	2020
Sole proprietor	2,267,919	2,320,024	2,261,615	2,303,952	2,008,577
Partnership	5,373,427	4,731,747	5,334,706	5,764,612	4,535,461
Corporation	39,617,053	43,323,226	43,727,518	45,576,387	47,827,008
Trust, unknown, and other	1,762,616	1,668,447	1,706,992	1,809,639	1,646,496
Total	49,021,016	52,043,443	53,030,831	55,454,590	56,017,543

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.