



Table 15

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 legal entity status in 2021

Legal entity status	Number of GST/HST filers	Amount of GST/HST collected	Amount of input tax credits	Amount of net tax
Sole proprietor	1,349,290	5,782,752	3,417,240	2,365,511
Partnership	217,180	39,925,794	35,534,506	4,391,288
Corporation	2,007,230	274,867,593	221,321,847	53,545,746
Trust, unknown, and other	16,660	3,485,367	1,517,587	1,967,780
Total	3,590,350	324,061,506	261,791,180	62,270,326

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 2023.
5. Data are subject to change.