

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 2024

NAICS sector groupings	Number of GST/HST filers	Amount of GST/HST collected (thousands of dollars)	Amount of input tax credits (thousands of dollars)	Amount of net tax (thousands of dollars)
Agriculture, forestry, fishing, and hunting (11)	272,630	2,759,309	5,254,633	-2,495,324
Mining and oil and gas extraction (21)	17,570	12,915,867	13,863,113	-947,246
Utilities (22)	9,420	15,949,129	13,201,361	2,747,768
Construction (23)	435,520	49,868,937	35,753,842	14,115,095
Manufacturing (31-32-33)	100,530	47,099,865	49,644,027	-2,544,162
Wholesale trade (41)	88,230	73,200,411	62,700,108	10,500,302
Retail trade (44-45)	217,790	54,956,555	46,341,899	8,614,657
Transportation and warehousing (48-49)	385,100	18,104,923	15,063,248	3,041,675
Information and cultural industries (51)	55,610	16,684,604	10,316,312	6,368,292
Finance and insurance (52)	77,320	13,395,480	10,524,251	2,871,229
Real estate and rental and leasing (53)	467,160	17,313,981	14,418,278	2,895,703
Professional, scientific, and technical services (54)	546,700	25,498,687	11,947,526	13,551,161
Management of companies and enterprises (55)	27,440	1,974,758	2,117,686	-142,928
Administrative and support, waste management, and remediation services (56)	163,850	11,582,672	6,318,018	5,264,654
Educational services (61)	36,290	919,859	390,477	529,381
Health care and social assistance (62)	98,980	1,544,091	911,829	632,263
Arts, entertainment, and recreation (71)	71,120	2,920,979	1,748,759	1,172,220
Accommodation and food services (72)	125,290	10,410,934	4,339,021	6,071,913
Other services (except public administration) (81)	209,260	7,333,452	4,248,273	3,085,178
Public administration (91)	3,680	2,586,402	983,448	1,602,954
Missing/not assigned	339,260	6,126,009	4,130,349	1,995,660
Total	3,748,720	393,146,903	314,216,456	78,930,447

Notes:

1. All amounts are rounded to the nearest thousand, 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 March 2026.
5. Data are subject to change.