

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 2024

Legal entity status	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)
Sole proprietor	1,371,060	5,675,751	3,492,797	2,182,954
Partnership	205,640	46,045,919	38,882,347	7,163,572
Corporation	2,155,670	336,941,344	270,005,348	66,935,997
Trust, unknown, and other	16,350	4,483,888	1,835,964	2,647,924
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.