

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 2021

NAICS sector groupings	Number of GST/HST filers	Amount of GST/HST collected	Amount of input tax credits	Amount of net tax
Agriculture, forestry, fishing, and hunting (11)	283,430	2,309,913	4,316,107	-2,006,194
Mining and oil and gas extraction (21)	18,690	11,437,526	11,031,643	405,883
Utilities (22)	9,910	14,416,162	11,736,533	2,679,630
Construction (23)	430,040	38,557,671	29,571,161	8,986,509
Manufacturing (31-32-33)	100,870	41,757,398	42,846,620	-1,089,223
Wholesale trade (41)	93,810	62,090,155	52,353,834	9,736,321
Retail trade (44-45)	224,920	51,007,906	42,339,122	8,668,783
Transportation and warehousing (48-49)	319,070	12,798,173	10,454,188	2,343,985
Information and cultural industries (51)	56,210	10,307,248	6,596,394	3,710,854
Finance and insurance (52)	81,560	10,991,560	8,458,886	2,532,674
Real estate and rental and leasing (53)	476,310	15,564,614	13,766,797	1,797,818
Professional, scientific, and technical services (54)	534,500	20,344,572	9,409,940	10,934,632
Management of companies and enterprises (55)	29,900	1,790,233	1,936,152	-145,919
Administrative and support, waste management, and remediation services (56)	159,130	9,330,910	4,811,932	4,518,977
Educational services (61)	34,870	637,106	327,403	309,702
Health care and social assistance (62)	84,280	1,332,291	762,620	569,671
Arts, entertainment, and recreation (71)	67,910	1,814,038	1,230,326	583,713
Accommodation and food services (72)	121,350	6,643,296	2,972,903	3,670,393
Other services (except public administration) (81)	199,890	5,366,601	3,153,870	2,212,731
Public administration (91)	3,710	1,643,830	672,544	971,286
Missing/not assigned	260,020	3,920,304	3,042,204	878,099
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.