

## Sales tax rates

	GST	QST
January 1, 1991	7%	
July 1, 1992		7.5% <u>after</u> GST
July 1, 2006	6%	
January 1, 2008	5%	
January 1, 2011		8.5% <u>after</u> GST
January 1, 2012		9.5% <u>after</u> GST
January 1, 2013		9.975% <u>before</u> GST