

Province or Territory	Provincial Sales Tax	Goods and Services Tax
Northwest Territories (NT)	no PST	6%
Nunavut (NU)	no PST	6%
Yukon (YT)	no PST	6%
British Columbia (BC)	7%	6%
Alberta (AB)	no PST	6%
Saskatchewan (SK)	5%	6%
Manitoba (MB)	7%	6%
Ontario (ON)	8%	6%
Québec (QC)	7.5%	6%
Newfoundland and Labrador (NL)	14% HST	
Nova Scotia (NS)	14% HST	
New Brunswick (NB)	14% HST	
Prince Edward Island (PEI)	10%	6%

Retail services don't have to charge PST (only GST) but in NS its combined anyway

Example 1

How much would you pay for this DVD in each place?

a) Nunavut

b) Saskatchewan

c) Nova Scotia



6%
no pst

6%
5% PST

14%
combined GST and PST

$$0.06 \times 25.99 = 1.5594$$

↓
6

$$= 1.56$$

$$25.99 + 1.56 = 27.55 \text{ Nunavut}$$

Saskatchewan

$$6\% + 5\% = 11\%$$

$$0.11 \times 25.99 = 2.86$$

$$25.99 + 2.86 = 28.85$$

N.S

$$0.14 \times 25.99 = 3.64$$

$$25.99 + 3.64 = 29.63$$

Example 2

A video game in Vancouver is discounted by 30%.

Its regular price is \$27.99.

- Calculate the sale price of the video game before taxes.
- Calculate the sale price of the video game including taxes.

30% of 27.99

$$0.30 \times 27.99 = 8.397$$

↓
40
8.40

$$27.99 - 8.40 = 19.59$$

$$19.59 + \text{tax} (13\% \text{ in BC})$$

$$0.13 \times 19.59 = 2.55$$

$$19.59 + 2.55 = 22.14$$

ALWAYS DO
DISCOUNT AND
TAX SEPERATE

15% discount
and

15% tax

DO NOT cancel
each other out

15% off doesn't just eliminate the tax

\$100, 15% off and then plus tax

$$0.15 \times 100 = 15$$

$$100 - 15 = 85$$

$$0.15 \times 85 = 12.75$$

$$85 + 12.75 = 97.75$$

↓
Not \$100
So down 13%
and up 15%
doesn't cancel out

Example 3

The cost price of a backpack is \$10.50.

This is 30% of the selling price.

$$\longrightarrow 0,30 \times S$$

- What is the selling price of the backpack?
- What does a customer pay for the backpack in Regina, Saskatchewan?

a)

$$0,30 \times S = 10,50$$

$$10,50 \div 0,3 = S$$
$$35 = S$$

b) 11%

$$0,11 \times 35 = 3,85$$

$$35 + 3,85 = 38,85$$

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