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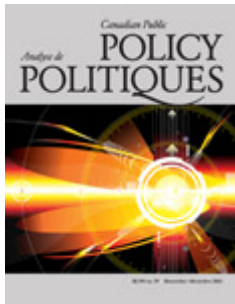
An Analysis of the Impact of the Harmonized Sales Tax on Provincial Revenues in Atlantic Canada

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Canadian Public Policy / Analyse de Politiques

Vol. 31, No. 3 (Sep., 2005), pp. 319-331 (13 pages)

Published By: University of Toronto Press



<https://doi.org/10.2307/3552444>

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An Analysis of the Impact of the Harmonized Sales Tax on Provincial Revenues in Atlantic Canada

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Cet article examine l'impact de la taxe de vente harmonisée (TVH) sur les revenus provinciaux provenant de la taxe de consommation des trois Provinces Atlantiques canadiennes participant à cette étude, au cours de la période de 1997 à 2003. Relativement aux prévisions que j'établis, je constate que la mise en application de la TVH a eu pour résultat direct une baisse considérable de cette catégorie de revenu provincial à Terre-Neuve et au Labrador ainsi qu'au Nouveau-Brunswick. En outre, mon analyse montre que la Nouvelle-Écosse s'est fort bien comportée sous le régime de la TVH. À la lumière des variations constatées entre les expériences des provinces qui ont participé à l'étude, je recommande que soient apportées au système TVH actuel des modifications qui respectent l'autonomie fiscale des provinces.

This paper examines the impact of the harmonized sales tax (HST) on the provincial consumption tax revenues of the three participating Atlantic Canadian provinces over the period 1997 to 2003. Relative to forecasts that I construct, I find that this category of provincial revenue has fallen substantially in Newfoundland and Labrador and New Brunswick as a direct result of the implementation of the HST. Further, my analysis shows that Nova Scotia has fared quite well under the HST. In light of the variation between the experiences of the participating provinces, I recommend revisions to the current HST system that respect provincial fiscal autonomy.

INTRODUCTION

Nearly a decade has passed since the introduc-

tions to pursue harmonization,¹ and 1 April 1997, when the HST took effect, there was much angst, both public and academic, about the implications

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Abstract

Cet article examine l'impact de la taxe de vente harmonisée (TVH) sur les revenus provinciaux provenant de la taxe de consommation des trois Provinces Atlantiques canadiennes participant à cette étude, au cours de la période de 1997 à 2003. Relativement aux prévisions que j'établis, je constate que la mise en...

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