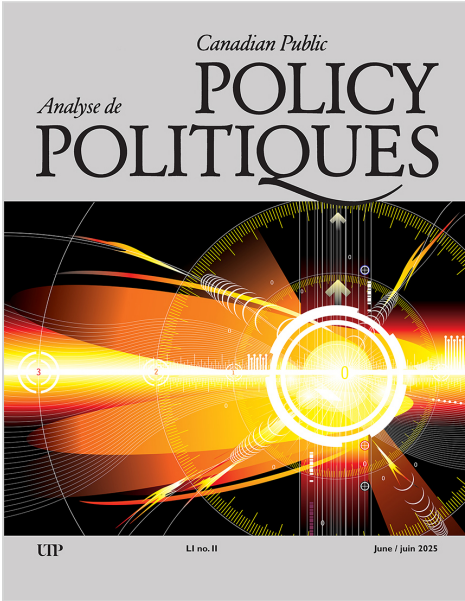


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Consumer Impacts of BC's Harmonized Sales Tax: Tax Grab or Pass-Through?

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ABSTRACT RÉSUMÉ

Introduction of the harmonized sales tax has upset much of the BC public, particularly for its perceived impact on the cost of living. This study examines misconceptions over the coverage

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of their tax savings related to in-province sales. The study offers policy options for offsetting even the small consumer impact of the HST and improving its public acceptance.

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