

Province	Percentage of federal tax %
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Newfoundland.....	36
Prince Edward Island.....	36
Nova Scotia.....	38.5
New Brunswick.....	41.5
Ontario.....	30.5
Manitoba.....	42.5
Saskatchewan.....	40
Alberta.....	36.5
British Columbia.....	30.5

All provinces except Quebec have entered into agreements under which the federal Department of National Revenue collects the provincial personal income taxes on their behalf.

Some provinces have recently introduced a system under which a credit is allowed against provincial personal income tax for a portion of municipal real-property tax and provincial sales taxes.

#### Corporate income tax

All provinces levy a tax on the taxable income of corporations derived from activities carried on within their boundaries. Unlike the personal income tax, the provincial tax on corporations is not imposed as a percentage of federal tax. In all provinces except Ontario and Quebec, the tax is imposed on the taxable income in the province determined on the same basis as federal income tax. In Ontario and Quebec, the determination of taxable income closely follows the federal rules. The rates of tax levied by the various provinces are as follows:

Province	Rate of tax on taxable income %
Newfoundland.....	13
Prince Edward Island.....	10
Nova Scotia.....	10
New Brunswick.....	10
Quebec.....	12
Ontario.....	12
Manitoba.....	13
Saskatchewan.....	12
Alberta.....	11
British Columbia.....	12