

Nova Scotia Reduces HST from 15% to 14%

On October 23, 2024, the Government of Nova Scotia announced its intention to decrease the rate of the Nova Scotia component of the Harmonized Sales Tax (HST) to a rate of 9 per cent effective April 1, 2025, resulting in an HST rate of 14 per cent in Nova Scotia.

Government passed a legislative instrument to effect this change on December 10, 2024.

The Canada Revenue Agency (CRA) transitional rules implemented by way of regulations under the Excise Tax Act (Canada) for transactions before and after the April 1, 2025 are outlined in the [Transitional Rules \(PDF\)](#).

Questions on the Transitional Rules can be directed to the CRA.

[Nova Scotia HST Rate Decrease – Questions and Answers on General Transitional Rules for Personal Property and Services - Canada.ca](#)