

# NOTES AND REFERENCES – BOOSTING CANADA'S COMPETITIVENESS BY REFORMING BUSINESS TAXATION

## Figure 1 Source

OECD. (2024). Corporate Income Tax Statutory and Targeted Small Business Rates. OECD Data Explorer.

## Figure 2 Source

OECD. (2023). Effective Tax Rates – Corporate Tax Statistics. OECD Data Explorer.

## Notes

- 1 Other provinces have also harmonized their sales tax with the GST, including New Brunswick, Nova Scotia, Prince Edward Island, and Newfoundland and Labrador.
- 2 Comparing 2009 with 2010 in Bazel and Mintz (2016).

## References

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