

## **Short Term Firm Transportation (“STFT”) STFT GST/HST Procedure – For Export Points Only**

TransCanada is required to charge the Goods and Services Tax (“GST”) or Harmonized Sales Tax (“HST”), whichever is applicable, on all export contracts.

Shipper may provide a Declaration which notifies TransCanada that the Shipper’s STFT contract is intended to serve an export market and should be charged 0% GST or 0% HST, on any Unutilized Demand Charges (UDC).

### **Important Notes:**

- UDCs will only be zero-rated if a Declaration is received by TransCanada for each STFT contract entered into.
- Shippers who wish to be charged 0% GST or 0% HST must also zero-rate their export nominations.
- If a Shipper zero-rates their nomination but does not execute a Declaration for the STFT contract the Shipper will be charged 0% GST or 0% HST on their nomination but all associated UDCs will be charged the current applicable GST or HST rate.

### **Electronic STFT Bid Form**

The Electronic STFT Bid Form will require you to select Yes or No for GST/HST applicable export points. If Yes is selected, the Declaration form will automatically be filled in for you and must be executed and attached to your bid.

To use our Electronic STFT Bid Form please click on the following link:

<http://www.transcanada.com/customerexpress/4441.html>

For further information or assistance please email:

[mainline\\_contracting@transcanada.com](mailto:mainline_contracting@transcanada.com)