

GST/HST Procedures for Firm Transportation Contracts – 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 firm contracts are intended to serve an export market and should be charged 0% GST or 0% HST, as applicable, on any Unutilized Demand Charges (UDC).

UDC zero-rating for eligible firm contracts can be obtained by providing TransCanada with an executed Declaration. A GST/HST Declaration Form is available at the following link:

[FT GST/HST Declaration](#)

Important Notes:

- UDCs will only be zero-rated if a Declaration is received by TransCanada
- Declarations may only take effect on the first day of a month.
- A Declaration cannot be applied retroactively
- A single Declaration form is used for all of a Shipper’s firm export contracts eligible for zero-rating of UDC
- 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 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.

For further information or assistance please

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