

## **STFT GST/HST Procedure – For Export Points Only**

For the purpose of billing Goods and Services Tax (“GST”) or Harmonized Sales Tax (“HST”), whichever is applicable, on export contracts, TransCanada/Foothills requires Shippers to provide a Declaration which notifies TransCanada/Foothills that the Shipper’s STFT service is intended to serve an export market and should be charged 0% GST or 0% HST, including any potential Unutilized Demand Charges (UDC).

Shippers who wish to be charged 0% GST or 0% HST on their STFT service and any potential UDC’s must execute a Declaration. **To do this, the Shipper is requested to execute and return the STFT Declaration attached to the bid form prior to the effective date of the Addendum.**

Unutilized Demand Charges will only be zero-rated if a Declaration is received by TransCanada/Foothills for each STFT contract entered into.