



GST/HST Procedures for Firm Transportation Contracts (FT) – For Export Points Only

Great Lakes Pipeline Canada Ltd. (GLC) is required to charge the Goods and Services Tax (GST) or Harmonized Sales Tax (HST), whichever is applicable, on transportation of gas that is consumed in Canada. The GST is set at 5% while HST is set at 13% in Ontario.

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

The GST/HST Declaration Form is available at the following link:

[FT GST/HST Declaration](#)

Shippers may also zero-rate GST or HST on the associated transportation demand, commodity and pressure charges by making a Declaration on the nomination line in NrG Highway.

Please note:

- Declarations may only take effect on the first day of a month.
- A Declaration cannot be applied retroactively.
- A Declaration supersedes previous Contract Declarations.
- A single Declaration form is used for all of a shipper's firm export contracts eligible for zero-rating of UDC.
- 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 more information on TransCanada's GST/HST practices, contact Mainline_Contracting@transcanada.com.