

**Foothills System - B.C. (Zone 8) and Saskatchewan (Zone 9)  
GST Procedure – For Export STFT Contracts Only**

For the purpose of billing GST on export contracts, TransCanada requires Shippers to provide a Declaration which notifies TransCanada that the Shipper's STFT service is intended to serve an export market and should be charged 0% GST, including any potential Unutilized Demand Charges (UDC).

Shippers who wish to be charged 0% GST 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 for each STFT contract entered into.**

If the STFT service is not for export and should be charged 5% GST please disregard the Declaration attached to the bid form.