



August 1st, 2017

Subject: Provincial Sales Tax exemption numbers of Canadian National Railway

To CN suppliers:

Please be informed that CN holds tax exemption numbers in each of the taxing provinces mentioned hereafter and hereby claims to be entitled to exemptions from provincial sales tax for:

- Purchase, lease, maintenance services & parts for on-track flanged-wheeled Railway Rolling Stock & Equipment (locomotives, rail cars & on-rail work equipment);
- Purchase, lease, maintenance services & parts for containers, trailers & power units;
- Purchase of inventory materials.

CN's tax exemption numbers for each of the taxing provinces are:

Provincial Sales Tax exemption numbers

Saskatchewan	0077107
Manitoba	217448-0
British Columbia	PST-1000-5016

These exemption numbers do not mean that CN is exempt from paying provincial sales taxes but rather that the tax is paid by self-assessment directly to the provincial authorities.

Yours truly,

Chantal Groulx
Manager, Commodity Taxes & Projects