



January 1<sup>st</sup>, 2025

**Subject: Provincial Sales Tax Exemption Numbers for Canadian National Railway Company**

**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; and
- 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

Please note that 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 by CN directly to the appropriate provincial tax authority.

We also want to take this opportunity to ask you to review your records to ensure that the bill to party on your invoices states **Canadian National Railway Company** or **CN**. If you use other qualifiers such as "Rail" or a certain CN yard, please have this specification appear on a separate line below the name **Canadian National Railway Company** or **CN**.

Yours truly,

Robert Smith  
Manager, Commodity Taxes