



April 11, 2025

To Whom it May Concern:

GST/HST Exemption (Registration #R107442691)

In accordance with the Reciprocal Taxation Agreement (RTA) between the governments of the Northwest Territories and Canada, the Government of the Northwest Territories (GNWT) is not subject to the GST/HST on any of its purchases of goods and services. HST, while a combined federal/provincial tax, is treated in the same manner as GST under the RTA. This exemption also extends to the GNWT employees for travel related expenses while on duty travel while using the GNWT issued credit cards.

Certification is accomplished when the GNWT employee pays with the GNWT issued travel credit card and provides a separate signed certification document as shown in Appendix A (attached).

Additional guidance can be found regarding GST/HST relief for provinces and territories on the Canada Revenue Agency (CRA) website, as both GST and HST are administered under their rules. The links below provide information related to the RTA as well as CRA direction on sales to provinces and territories GST/HST application.

[Revised Reciprocal Taxation Agreement with the Northwest-Territories -](#)

<https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/18-2/provincial-governments.html>

Sincerely,

Julie Mujcin
Comptroller General, Finance

Attachment

Appendix A

The following are NWT Government Entities which are eligible to make purchases without paying GST/HST:

Government Entities that comprise the Northwest Territories (NWT)
Government pursuant to the Reciprocal Taxation Agreement (Canada – NWT) 2017.

- All NWT Government Departments and Legislative Assembly
- All Education Authorities and Councils
(Except Tlicho Community Services and Yellowknife District 1 or District 2)
- Northwest Territories Health and Social Services Authority
- Aurora College
- Northwest Territories Legal Aid Commission
- Prosper NWT (Business Development and Investment Corporation)
- NWT Human Rights Commission
- Public Trustee (for the NWT)
- Public Utilities Board
- Status of Women Council of the NWT
- Workers' Safety and Compensation Commission of the NWT and Nunavut

Government of Northwest Territories / Gouvernement des Territoires du Nord-Ouest	
GST/HST EXEMPTION	
Name of Supplier of Goods & Services Nom du fournisseur de biens et services	<p>TPS/TVH R107442691 GST/HST</p> <p>This is to certify that the purchase made from the noted supplier on the left was made with a GNWT-GST/HST exempt credit card and is a purchase with Crown funds by the Government of the Northwest Territories and, therefore, not subject to the Goods and Service Tax/ Harmonized Sales Tax.</p> <p>Notice to GNWT Employees: Please complete one of these forms for each purchase you make and give it to the supplier.</p> <p>J'atteste par la présente que l'achat effectué auprès du fournisseur indiqué dans la partie gauche a été fait avec les fonds publics au moyen d'une carte de crédit exonérée de TPS et de TVH appartenant au gouvernement des Territoires du Nord-Ouest. Par conséquent, cet achat n'est pas assujéti à la taxe sur les produits et services et à la taxe de vente harmonisée.</p> <p>Avis aux employés du GTNO : Veuillez remplir l'un de ces formulaires pour chaque achat effectué et le donner au fournisseur.</p>
Amount of Purchase: Montant de l'achat :	
Department: Ministère :	
GNWT Employee Name (Print) Nom de l'employé du GTNO (en caractères d'imprimerie)	
<div style="display: flex; justify-content: space-between;"><div><input checked="" type="checkbox"/> Signature</div><div>Date (dd/mm/yy) Date (JJ-MM-AA)</div></div>	