



Wilson's Transportation Ltd.

Affiliated Companies: Tillicum Stage Lines Ltd. • Tyee Super Service Ltd. • Victorian Tour Guides

Administration: 109, 3347 Oak Street • Victoria, BC • V8X 1R2

Depot: 31 Regina Avenue • Victoria, BC • V8Z 1H8

Phone: (250) 475-3235 • TOLL FREE: 1-800-567-3288

Fax: (250) 475-2911 • TOLL FREE Fax: 1-800-975-TOUR (8687)

Email: wilsonstransportation@shawcable.com • Web: www.wilsonstransportation.com

CERTIFICATE OF ZERO-RATE ENTITLEMENT

JANUARY 1, 2005 - DECEMBER 31, 2005

TO: Wilson's Transportation Ltd. (& all affiliated companies)

109, 3347 Oak St, Victoria B.C. V8X 1R2

WE HEREBY CERTIFY that the following supply of transportation services ordered by us from you namely:

MOTORCOACH / TOUR TRANSPORTATION SERVICES AS PER SUPPLIED ITINERARY

(Describe in appropriate detail, the required services to be furnished by the Canadian Supplier)

Are required and will be utilized by us in the provision of one or more package tours in such manor as to constitute part of a continuous journey and will qualify for zero-rate status pursuant to Part VIII of Schedule VI of the Excise Tax Act (Canada). Specifically, we hereby certify that we are non-residents and that we will maintain complete and accurate passenger lists and itineraries. We agree to make these passenger lists and itineraries available to Wilson's Transportation Ltd and /or it's affiliated Companies and Revenue Canada, at their request. We undertake to pay any Goods and Services Tax in respect of any journey found to be taxable during an audit of the registered Canadian Supplier.

DATED at _____ this _____ day of _____, 20__.

(Name and address of foreign Tour Operator)

BY: _____
(Authorised Officer)

NAME & TITLE: _____