

# Excise Taxes and Special Levies Notice

December 2006

## Notice to all Tax Practitioners and Licensed Manufacturers, Wholesalers and Filers of End-user Refunds under the *Excise Tax Act*

### **EXTENSION OF THE CANADA REVENUE AGENCY EXCISE TAX END-USER REFUND POLICY UNTIL JUNE 30, 2007**

The Canada Revenue Agency (CRA) would like to announce a further extension of the CRA administrative policy that allows for the filing, under specific circumstances, of excise tax end-user refunds. The CRA will now extend the current end-user refund policy until **June 30, 2007, or the effective date of any legislative change addressing this issue.**

As outlined in notice ET/SL-058, the current CRA administrative end-user policy is as follows:

- If at time of purchase, the use of the goods was known to be for an excise tax-exempt purpose, the goods must be purchased exempt of excise tax by furnishing an excise tax exemption certificate or other acceptable documentation to the supplier; or
- If at time of purchase, it was not possible to determine the use of the goods, or the goods had both excise tax-exempt and taxable uses, the goods must be purchased on an excise tax-paid basis. The purchaser can then file an end-user refund claim directly with the CRA for the portion of the goods that was used under exempt conditions.

Under no circumstances should licensed manufacturers or wholesalers provide partial excise tax exemptions for goods. Goods must be sold either on a 100% excise tax-paid or tax-exempt basis.

Should you have any questions about this notice, please contact the excise tax information line at 1-866-330-3304.

ET/SL-061



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**Pour vous servir encore mieux !**



Canada Revenue  
Agency

Agence du revenu  
du Canada

La version française de cet avis est intitulée *Avis à tous les fiscalistes, les fabricants et grossistes titulaires de licence et les utilisateurs finals qui présentent des demandes de remboursement en vertu de la Loi sur la taxe d'accise.*

**Canada**