

# Excise Duty Notice

Under the *Excise Act, 2001*

June 2006

## Amendment to the Claiming of Deductions or Refunds

The purpose of this notice is to advise all licensees under the *Excise Act, 2001* that changes have been made to the manner in which a licensee may claim deductions or refunds.

Prior to this change, a deduction or refund could be claimed in two ways, on the monthly excise duty return or on the form B256, *General Application for Refund of the Excise Duty under the Excise Act, 2001*.

Effective the date of this notice, deductions or refunds can no longer be claimed on excise duty returns. All deductions or refunds must now be claimed on the form B256.

Please note that any deductions or refunds that were claimed on an excise duty return prior to this notice being issued will be processed.

In the near future amendments will be made to Chapter 10 of the Excise Duty Memoranda Series that relate to the claiming of deductions or refunds.

If you have any questions in regard to the claiming of deductions or refunds, contact your nearest regional excise duty office. The list of regional excise duty offices is available in Excise Duty Memorandum 1.1.2, *Regional Excise Duty Offices* and can be found on the CRA Web site at <http://www.cra-arc.gc.ca/menu/EXMS-e.html>.

This excise duty notice does not replace the law found in the *Excise Act, 2001* and its regulations. It is provided for convenience and reference only. Since it may not completely address your particular operation, you may wish to refer to the Act or regulations, or contact your regional excise duty office for additional information.

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La version française de ce document est intitulée  
*Modification à la demande de déductions ou de  
remboursements.*

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