

Excise Duty Notice

October 2005

AGE AND ORIGIN CERTIFICATES FOR EXPORTED DISTILLED SPIRITS

It was brought to our attention that some Canadian exporters of distilled spirits are providing age and origin certificates that are not signed by an excise officer.

When the *Excise Act, 2001* came into effect on July 1, 2003, it did not specify any compositional standards for spirit products. However, the Department of Finance has proposed transitional measures to extend the application of previous regulatory provisions dealing with the compositional standards for spirit products to facilitate industry requirements and to ensure product integrity. These transitional measures were explained in June 2004, in Excise Duty Notice EDN-4, [*Transitional Measures Regarding Compositional Standards for Spirits*](#).

Age and origin certificates attest to the Canadian compositional standards for exported distilled spirit products. Some importing countries require that a Canadian excise officer issue such certificates. When an excise officer signs a certificate as an official of the Canadian government, the officer verifies that the product has been made in accordance with Canadian laws and that the age and origin statements are correct. If signed by another person, the certificate does not represent a valid attestation by a Canadian excise official and it may not comply with the importation requirements of the country to which the product is destined.

This Excise Duty Notice does not replace the law found in the Excise Act, the Excise Act, 2001 or their regulations. It is provided for convenience and reference purposes only. Since it may not completely address your particular operation, you may wish to refer to the relevant act or regulations or contact your regional Excise Duty office for additional information.

More Ways to Serve You!
Pour vous servir encore mieux!



Canada Revenue
Agency

Agence du revenu
du Canada

La version française de ce document est intitulée
*Certificats d'âge et d'origine pour l'eau-de-vie distillée
exportée.*

Canada