



# CIRCULAR ED 200-1

October 1995

## REGULATIONS PRESCRIBING FEES FOR LICENCES ISSUED UNDER THE EXCISE ACT

These Regulations were made by Order in Council pursuant to the *Excise Act*. Consolidated Regulations of Canada Chapter 571.

### *Short Title*

1. These Regulations may be cited as the *Excise Act Licence Fees Regulations*.

### *Fees*

2. Every person to whom a licence is granted under the *Excise Act* for a purpose set out in Column I of an item of the schedule shall pay the annual fee set out in Column II of that item.

### *SCHEDULE*

(s. 2)

| <b>Item</b> | <b>Column I<br/>Purpose</b>                                 | <b>Column II<br/>Annual Fee</b> |
|-------------|---|---------------------------------|
| 1           | Bonding warehouse   | \$ 50.00                        |
| 2           | Distilling by any process                                   | 250.00                          |
| 3           | Import, manufacture, possession and use of a chemical still | 2.00                            |
| 4           | Pharmacist  | 2.00                            |
| 5           | Brewing   | 50.00                           |
| 6           | Manufacturing in Bond                                       | 50.00                           |
| 7           | Manufacture of tobacco or cigars                            | 50.00                           |
| 8           | Tobacco packer  | 50.00                           |
| 9           | Manufacture of wood alcohol                                 | 1.00                            |

This supersedes circular ED 200-1, dated December 1, 1975.

**THIS CIRCULAR DOES NOT REPLACE THE LAW FOUND IN THE *EXCISE ACT* AND ITS REGULATIONS. IT IS PROVIDED FOR CONVENIENCE OF REFERENCE ONLY. AS IT MAY NOT COMPLETELY ADDRESS YOUR PARTICULAR OPERATION, YOU MAY WISH TO REFER TO THE ACT OR APPROPRIATE REGULATION, OR CONTACT ANY REVENUE CANADA TAX SERVICES OFFICE FOR ADDITIONAL INFORMATION.**