

Canada Revenue Agency Notice

ET/SL 056

February 1, 2006

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

PROPOSED CHANGES TO THE CANADA REVENUE AGENCY EXCISE TAX END-USER REFUND POLICY

The Canada Revenue Agency (CRA) is reviewing its administrative policy that allows for the filing of excise tax end user refunds. Currently, under specific circumstances, the CRA allows end users, who purchase excise-tax-paid goods and subsequently use the goods under exempt conditions, to file for refund directly with the CRA.

The CRA is proposing to end accepting all end user refunds effective **April 1, 2006**. As of this date, all end users who purchase excise-tax-paid goods and use them under exempt conditions will be required to seek credit from the licensed suppliers of the goods.

The CRA is soliciting comments on this proposed policy change. Comments should be sent by February 28, 2006 to:

Director
Excise Duties and Taxes Division
20th Floor, Place de Ville, Tower A
320 Queen Street
Ottawa ON K1A 0L5
Telephone: 1-866-330-3304
Fax: (613) 954-2226

Email: Phil.McLester@ccra-adrc.gc.ca



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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 Revenue
Agency

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