

# Canada Customs and Revenue Agency

## Notice

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March 2003

### **Notice to all licensed manufacturers of tobacco products: Repeal of the excise tax on tobacco products – Parts III, VI, and VII of the *Excise Tax Act***

In accordance with the *Excise Act, 2001*, the excise tax on tobacco products will be repealed on June 30, 2003, and will be replaced by an excise duty. All excise tax licences issued for tobacco products under Parts III, VI, and VII of the *Excise Tax Act* will be cancelled as of June 30, 2003. The Canada Customs and Revenue Agency (CCRA) will mail excise tax returns (Form B200) and remittance forms (Form B140) to all licensees for the month or accounting period ending June 30, 2003. Licensees should complete and return them in the usual manner. Although regular returns will not be issued after that date, licensees who collect additional excise tax have to remit it to the CCRA. They should send their payment and completed excise tax return to the following address:

Excise and Other Levies Unit  
Summerside Tax Centre  
Canada Customs and Revenue Agency  
275 Pope Road, Suite 101  
Summerside PE C1N 6E7

Telephone: (877) 432-5472 or (902) 432-5472

All excise tax licensees have to keep adequate books and records and other supporting documents in English or French that will allow the CCRA to verify their tax liabilities and obligations. Under the *Excise Tax Act*, licensees have to keep these books and records for six years from the end of the year to which they relate, unless the Minister gives written permission to dispose of them before that time.

The CCRA has sent a detailed information package about the *Excise Act, 2001*, including excise duty licensing requirements and Form L63, to all domestic tobacco manufacturers and producers.

If you have any questions about the excise tax, contact your tax services office at 1-800-959-8287 (for service in english) or 1-800-959-8296 (for service in french).

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



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Agence des douanes et du revenu du Canada

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