

Canada Customs and Revenue Agency

Notice

ET/SL-0048

March 24, 2003

Notice to all licensed manufacturers of wines: Repeal of the excise tax on wines — Part IV of the *Excise Tax Act*

In accordance with the *Excise Act, 2001*, the excise tax on wines will be repealed on June 30, 2003, and will be replaced by an excise duty. All excise tax licences issued to wine producers (under Parts IV and VII of the *Excise Tax Act*) will be cancelled as of June 30, 2003. Excise tax returns (Form B200) and remittance forms (Form B140) will be mailed to all licensees for the month or accounting period ending June 30, 2003. Licensees should complete and return them in the usual fashion. Although regular returns will not be issued after that date, any licensee who collects any additional excise tax has to remit it to the Canada Customs and Revenue Agency (CCRA). Payments, together with completed excise tax returns, should be sent to the following address:

Excise and Other Levies Unit
CCRA Summerside Tax Centre
275 Pope Road, Suite 101
Summerside PE C1N 6E7

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

All excise tax licensees must maintain adequate books and records and other supporting documentation 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 last year to which they relate, unless the Minister gives written permission to dispose of them before that time.

A detailed information package on the *Excise Act, 2001*, including excise duty licensing requirements and Form L63, has been sent to all domestic wine manufacturers and producers.

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Canada

If you have any excise tax-related questions, contact your CCRA tax services office at 1-800-959-8287 or 1-800-959-8296. If you are a Quebec resident, call 1-800-877-9277.