

Excise Duty Notice

June 2005

Reporting Procedures for Brewers

The purpose of this notice is to advise brewers licensed under the *Excise Act* about changes to the monthly filing procedures, and to provide further clarification on certain excise duty forms used by brewers.

Form B96 is replaced by form K50B

Effective July 1, 2005, form B96, *Excise Duty Revenue Report*, will be cancelled and will no longer be processed by the Canada Revenue Agency (CRA). Payment information requested on this form is also requested on form K50B, *Monthly Return Excise Duty – Beer*, which results in duplication and additional administrative burden. Form K50B provides the CRA with all necessary payment information and is now processed at the Summerside Tax Centre. Therefore, the K50B should be directed to the Summerside Tax Centre (only one original copy is required), and **not** to your tax services office.

It should also be noted that while form B96 is being cancelled, the payment and return due dates remain unchanged, as outlined in the recent Excise Duty Notice EDBN-2, *K50B Filing and Payment Schedules for Brewers (2005-2006)*, which can be found on the CRA Web site at www.cra-arc.gc.ca/tax/technical/excise-act-notices-e.html.

Monthly excise duty payments can be made either at a financial institution or mailed directly to the CRA at the Summerside Tax Centre using the remittance voucher provided with your personalized return. You are required to submit a NIL return if you have no production to report during a month, however, a NIL remittance voucher should not be submitted.

Form B60

Form B60, *Excise Duty Entry*, is used by some brewers as an original source document to record entries for the daily production or the shipment of packaged or bulk beer. This form provides a record of the quantity, the duty payable and the nature of the transaction. While form B60 can be a useful source document, it is not a required form. However, it will remain available to brewers for their convenience only.

If this form is used, it will become part of the brewer's original documents and should be maintained with other original documents and records to support information provided on the monthly excise duty returns.

EDBN-3

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Canada Revenue
Agency

Agence du revenu
du Canada

La version française de ce document est intitulée
*Procédures de production des déclarations pour
brasseurs*

Canada

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At this time, all information required by the CRA to process the monthly return is gathered from form K50B, and no additional documents or schedules are required. As such, neither form B60 nor any other production summary information should be submitted with form K50B to the Summerside Tax Centre.

For more information on this topic, contact your nearest regional Excise Duty office.

The Excise Duty Notice does not replace the law found in the Excise Act and its Regulations. It is provided for your convenience and reference 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.