

INSTRUCTIONS FOR PAGE 1

Use this form to claim a refund under the *Excise Act, 2001*. **Do not attach receipts or other documents.** Keep them in your records as we may ask to see them later.

Identification	Enter the legal name and mailing address of the business. For sole proprietorships and partnerships, enter the first and last names of the individuals. For corporations, enter the legal name as stated on the articles of incorporation.
1. Business Number	Enter the Business Number that was assigned to you for refund purposes. If this application for a refund/deduction relates directly to your Excise Duty Account, enter that Business Number.
2. Period covered	<p>a) If the refund is in reference to a specific filing period of a return, enter the first day of the month in the "From" box and the last day of the month in the "To" box.</p> <p>b) If the refund is in reference to several filing periods of a return, enter the first day of the first period in the "From" box and the last day of the last period covered by this claim in the "To" box.</p> <p>c) If the refund is in reference to one or several transactions, enter the date of the first transaction in the "From" box and the date of the last transaction in the "To" box. If the claim is in reference to a single event, enter the date of the event in the "From" and "To" boxes.</p>
3. Language of communication	Check the appropriate box.
4. Reason for refund	Select only one reason per application.
5. Total amount claimed	Enter the Total amount claimed from section 8 on page 3.
6. Refund options	Select the option that describes how you want your refund issued or applied. If this is the first time you are requesting direct deposit or if your direct deposit information has changed, complete Form E664, <i>Direct Deposit Request</i> , which can be found at www.cra.gc.ca/E/pbg/ef/e664/ .
Contact name and telephone number	Enter the name and telephone number of the individual we can contact for information about the application.
Certification	An authorized person must sign this application certifying that the information provided on it is correct and complete. We will only process the application if this section has been completed.

Note:

The following sections and subsections of the *Excise Act, 2001* specify that a refund will not be paid unless you file this application within two (2) years from:

- 176(3) – the date amount paid in error – "Amount paid in error"
- 181 – the date tobacco product re-worked or destroyed – "Re-worked / Destroyed tobacco products"
- 183(2) – the date of the sale of imported manufactured tobacco sold to non-resident by duty free shop – "Imported manufactured tobacco sold to non-residents by duty free shop"
- 184(2) – the end of the licensee's fiscal month in which the bad debt was written off – "Bad debt write-off on sale of cigars"
- 185(1) – the day the spirits are returned – "Imported bulk spirits returned to spirits licensee"
- 185(2) – the day the spirits are returned – "Packaged imported spirits returned to excise warehouse licensee"
- 186 – the day the alcohol is returned – "Packaged alcohol returned to excise warehouse"
- 187 – the day the alcohol is returned – "Marked special container of alcohol returned to excise warehouse and destroyed"
- 182(4) – the date of export – "Excess special duty paid by a tobacco licensee on exported tobacco products < 1.5%" – A tobacco licensee may apply for a refund to recover the amount of special excise duty which exceeds a refund that was paid under subsection 182(1) for tobacco products exported to a foreign country.

If you have any questions about filing this application for a refund/deduction, you can call us toll free from anywhere in Canada or the United States at **1-877-432-5472** (bilingual service).

7. REFUND AMOUNTS – Enter the quantity, rate and amount of refund(s) you are claiming (Amount Claimed = Quantity x Rate) in the appropriate Commodity row(s).

Commodity	Refund code	Quantity	Rate	Amount Claimed
Tobacco				
Domestic tobacco				
Cigarettes	4957301			
Other manufactured tobacco	4957401			
Raw leaf tobacco	4957501			
Tobacco sticks	4957601			
Cigars	4957201			
Additional duty on cigars (rate per cigar)	4958301			
Additional duty on cigars (rate based on sale price or duty paid value)	4958401			
Canadian manufactured tobacco subject to a reduced rate of excise duty (sales to Canadian duty free shops, customs bonded warehouses, ships' stores, foreign duty free shops, and foreign ships' stores)				
Cigarettes	4957701			
Tobacco sticks	4957801			
Other manufactured tobacco	4957901			
Special Duty – Unstamped Canadian manufactured tobacco exports < 1.5% (subject to special duty under section 3 of Schedule 3 to the Excise Act, 2001)				
Cigarettes	4958001			
Tobacco sticks	4958101			
Other manufactured tobacco	4958201			
Special Duty – Stamped Canadian manufactured tobacco exports (subject to special duty under section 4 of Schedule 3 to the Excise Act, 2001)				
Cigarettes	4959701			
Tobacco sticks	4959801			
Other manufactured tobacco	4959901			
Imported manufactured tobacco sold to non-residents by duty free shops or destroyed in accordance with the Customs Act				
Cigarettes	4959001			
Tobacco sticks	4959101			
Other manufactured tobacco	4959201			
Spirits				
Spirits > 7%	4958801			
Spirits ≤ 7%	4958901			
Imported spirits returned from licensed user	4959301			
Wine				
Wine ≤ 1.2%	4958501			
Wine > 1.2% but not > 7%	4958601			
Wine > 7%	4958701			
8. TOTAL AMOUNT CLAIMED – Enter in section 5 on page 1 				