



APPLICATION OR REVOCATION OF THE AUTHORIZATION TO FILE SEPARATE EXCISE DUTY RETURNS AND REFUND APPLICATIONS FOR BRANCHES OR DIVISIONS

Use this form if you are an excise duty licensee and you want to file separate excise duty returns for your branches or divisions.

This form must be completed by your head office. Once we authorize you to file separate excise duty returns and refund applications, your authorization will be in effect until we revoke it in writing.

Identification – Head office	
Legal name	Business number
Trading name (if different from legal name)	
Licence type	
Identification – Branch or division	
Legal name	Business number
Licence type	
Identification – Branch or division	
Legal name	Business number
Licence type	
Identification – Branch or division	
Legal name	Business number
Licence type	
List the required information for any additional branches or divisions on the back of this form or on a separate sheet of paper and attach it to this form.	

Eligibility							
<p>You must answer Yes to the following questions to be eligible to apply for this authorization. Do not complete this part if you are revoking an authorization.</p>							
Are you the head office of the licensee?	<input type="checkbox"/> Yes <input type="checkbox"/> No						
Is each branch or division specified in this application separately identifiable by the location or by the nature of its activities?	<input type="checkbox"/> Yes <input type="checkbox"/> No						
Are separate records, books of account, and accounting systems maintained for each branch or division listed in this application?	<input type="checkbox"/> Yes <input type="checkbox"/> No						
Application or revocation of authorization							
<p>The head office of the licensee listed on this form applies for, or revokes, the authorization to file separate excise duty returns and refund applications for each branch or division listed on this form.</p>							
Certification							
<p>I _____, certify that the information given on this form and on any attached document is, to the best of my knowledge, true, correct, and complete in every respect, and that I am the licensee or that I am authorized to sign on behalf of the licensee.</p>							
<input type="checkbox"/> Application <input type="checkbox"/> Revocation	<p>Effective date of this application or revocation:</p> <table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; padding: 2px; text-align: center;">Year</td> <td style="border: 1px solid black; padding: 2px; text-align: center;">Month</td> <td style="border: 1px solid black; padding: 2px; text-align: center;">Day</td> </tr> <tr> <td style="border: 1px solid black; text-align: center;"> _ _ </td> <td style="border: 1px solid black; text-align: center;"> _ </td> <td style="border: 1px solid black; text-align: center;"> _ </td> </tr> </table>	Year	Month	Day	_ _	_	_
Year	Month	Day					
_ _	_	_					
Signature of authorized person	Position or title Year Month Day						

Personal information provided on this form is protected under the provisions of the *Privacy Act* and is maintained in Personal Information Bank CRA LPRAB 740

Identification – Branch or division	
Legal name	Business number
Licence type	
Identification – Branch or division	
Legal name	Business number
Licence type	
Identification – Branch or division	
Legal name	Business number
Licence type	
Identification – Branch or division	
Legal name	Business number
Licence type	
List the required information for any additional branches or divisions on a separate sheet of paper and attach it to this form.	

Information about this application	
<p>Information for licensees</p> <p>As a general rule, you must file one excise duty return for each reporting period, covering all your dutiable activities in that period. However, you may have branches or divisions with distinct operations for which you would prefer to file separate returns. This application allows you, if you meet the eligibility criteria listed below, to apply for authorization to file separate returns for each eligible branch or division. Once we approve your application, each of your branches or divisions specified on the application, must use the same fiscal year as your head office.</p> <p>Whenever applicable, branches and divisions listed on this form must also file separate refund applications.</p>	
General Information	
<p>Eligibility criteria</p> <p>You can apply for authorization to file separate excise duty returns and refund applications for your branches or divisions if you meet the following criteria:</p> <ul style="list-style-type: none"> • You must be the head office of the licensee. • Your branches or divisions must be separately identifiable by their location or the nature of their activities. • You must keep separate records, books of account, and accounting systems for each branch or division specified in this application. 	<p>Duration</p> <p>Once we authorize you to file separate excise duty returns and refund applications for your branches or divisions, the authorization remains in effect until we revoke it in writing.</p> <p>Revocation</p> <p>We may revoke your authorization if :</p> <ul style="list-style-type: none"> • You do not meet all the conditions for the authorization or otherwise do not comply with requirements of the <i>Excise Act, 2001</i>; • we determine that the authorization is no longer required; or • You request the revocation by completing the "Application or revocation of authorization" section of this form.
<p>Send your completed form and attachments to your Regional Excise Duty Office or the Summerside Tax Centre. A complete listing of these offices is available in Excise Duty Memorandum 1.1.2, <i>Regional Excise Duty Offices</i>.</p>	