



**EXCISE ACT, 2001**  
**REFUND CLAIM ON EXPORTED TOBACCO PRODUCTS**

Protected once completed  
Page 1 of 4

Business name	
Mailing address	
City	Province/State
Country	Postal code/Zip code

Send this completed application to:  
CANADA REVENUE AGENCY  
OTHER LEVIES DIVISION  
SUMMERSIDE TAX CENTRE  
275 POPE ROAD  
SUMMERSIDE PE C1N 6E7

**BEFORE YOU COMPLETE THIS APPLICATION, READ THE INSTRUCTIONS ON PAGES 2 AND 4.**

<b>1</b> Business Number	<b>3</b> Date of export (YYYY/MM/DD)	<b>4</b> BATF No. / Tobacco products commercial permit No.
<b>2</b> Language of communication English <input type="checkbox"/> French <input type="checkbox"/>		Expiry date (YYYY/MM/DD)

**5. REFUND AMOUNTS**

Commodity	Refund code	Amount Claimed
Total refund claimed – Cigarettes	4958001	
Total refund claimed – Tobacco sticks	4958101	
Total refund claimed – Manufactured tobacco	4958201	
<b>6. TOTAL CLAIM</b> ▶		

**7. CURRENCY:**  US\$  Other (specify): \_\_\_\_\_

**8. REFUND OPTIONS**

Select one of the following options:

I want to receive the refund by cheque or direct deposit (see instructions on page 2).

Transfer \$ \_\_\_\_\_ to the following Business Number and filing period end:

Enter Business Number (15 digits) | Filing period ending

_____	YYYY	MM	DD
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Contact name	Telephone number
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**CERTIFICATION**

I, \_\_\_\_\_  
Print name Title  
certify that the amount claimed or any part of it has not been claimed before and the information on this application is correct and complete.

\_\_\_\_\_  
Signature Date (YYYY/MM/DD) Telephone number

## INSTRUCTIONS FOR PAGE 1

Use this form to claim a refund on exported tobacco products under the *Excise Act, 2001*. The following documents must be attached to your completed refund claim:

- a copy of all customs forms related to your refund claim;
- a copy of Form E60, *Tobacco Products Export Form*, supplied by the exporter; and
- if this is the first Form E681 that you have filed, you have to provide the Canada Revenue Agency with a copy of your BATF certificate or Tobacco products commercial permit related to the tobacco products. Also, if the information on the certificate has changed, a new copy of your certificate/permit will be required.

<b>Identification</b>	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.
<b>1. Business Number</b>	Enter the Business Number that was assigned to you for refund purposes.
<b>2. Language of communication</b>	Check the appropriate box.
<b>3. Date of export</b>	Enter the date of export using the year, month, day format (YYYY/MM/DD).
<b>4. BATF No. / Tobacco products commercial permit No.</b>  <b>Expiry date</b>	Enter your Bureau of Alcohol, Tobacco and Firearms (BATF) No. in this area ( <b>for U.S. residents only</b> ) or your Tobacco products commercial permit No. ( <b>for all other countries</b> ). <b>This number is mandatory.</b> Not providing this information could result in delay or denial of your claim.  Enter the expiry date of your BATF No. or your Tobacco products commercial permit No. using the year, month, day format (YYYY/MM/DD).
<b>5. Refund amounts</b>	Enter the amount claimed in the appropriate Commodity row(s).
<b>6. Total Claim</b>	Add section 5 amount(s), and enter the total claim amount in section 6.
<b>7. Currency</b>	Check the appropriate box to indicate the currency used in sections 5 and 6. If you check "Other", specify currency.
<b>8. Refund options</b>	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 and return Form E664, <i>Direct Deposit Request</i> , which can be found at <a href="http://www.cra.gc.ca/E/pbg/ef/e664/">www.cra.gc.ca/E/pbg/ef/e664/</a> .
<b>Contact name and telephone number</b>	Enter the name and telephone number of the individual we can contact for information about the claim.
<b>Certification</b>	An authorized person must sign this refund claim certifying that the information provided on it is correct and complete. <b>We will only process the application if this section has been completed.</b>
<b>Note:</b>	
Subsection 182(1) of the <i>Excise Act, 2001</i> specifies that a refund will not be paid unless you file this application within two (2) years of the product being exported to the foreign country.	
Only one Form E60 for each Form E681 will be accepted.	
If you have any questions about filing this refund claim, you can call us toll free from anywhere in Canada or the United States at <b>1-877-432-5472</b> (bilingual service) or from other countries at <b>902-432-5472</b> (we accept collect calls).	

**9. DETAILS OF IMPORTATION**

Manufacturer's export No.	Bill of lading/air/sea/land way bill No.
Name of exporter	
Mailing address	
City	Province
Country	Postal code/Zip code

**10. DETAILS OF APPLICATION**

<b>Transaction No. 1</b>	Customs entry No.	Customs entry date ▶	YYYY	MM	DD
			_ _ _	_	_
	<b>Cigarettes</b>	<b>Tobacco sticks</b>	<b>Manufactured tobacco</b>		
Total number of cigarettes					
Total number of tobacco sticks					
Total weight of manufactured tobacco <input type="checkbox"/> lb. <input type="checkbox"/> kg					
Excise tax/duty paid outside Canada	(1)	(2)	(3)		

<b>Transaction No. 2</b>	Customs entry No.	Customs entry date ▶	YYYY	MM	DD
			_ _ _	_	_
	<b>Cigarettes</b>	<b>Tobacco sticks</b>	<b>Manufactured tobacco</b>		
Total number of cigarettes					
Total number of tobacco sticks					
Total weight of manufactured tobacco <input type="checkbox"/> lb. <input type="checkbox"/> kg					
Excise tax/duty paid outside Canada	(1)	(2)	(3)		

<b>Transaction No. 3</b>	Customs entry No.	Customs entry date ▶	YYYY	MM	DD
			_ _ _	_	_
	<b>Cigarettes</b>	<b>Tobacco sticks</b>	<b>Manufactured tobacco</b>		
Total number of cigarettes					
Total number of tobacco sticks					
Total weight of manufactured tobacco <input type="checkbox"/> lb. <input type="checkbox"/> kg					
Excise tax/duty paid outside Canada	(1)	(2)	(3)		

<b>Transaction No. 4</b>	Customs entry No.	Customs entry date ▶	YYYY	MM	DD
			_ _ _	_	_
	<b>Cigarettes</b>	<b>Tobacco sticks</b>	<b>Manufactured tobacco</b>		
Total number of cigarettes					
Total number of tobacco sticks					
Total weight of manufactured tobacco <input type="checkbox"/> lb. <input type="checkbox"/> kg					
Excise tax/duty paid outside Canada	(1)	(2)	(3)		

If you have more than four transactions to report, use more pages or provide an attachment in the same format.

## INSTRUCTIONS FOR PAGE 3

<b>9. Details of importation</b>	<p><b>Manufacturer's export No.</b> – Enter the Manufacturer's export No. from Form E60.</p> <p><b>Bill of lading/air/sea/land way bill No.</b> – Enter the applicable number.</p> <p><b>Name and address of exporter</b> – Enter the legal name and the mailing address of the exporter.</p>
<b>10. Details of application</b>	<p>You must complete a <b>Transaction</b> area for each transaction from your customs form for which you are claiming a refund.</p> <p><b>Customs entry No.</b> – Enter the entry number from the customs form.</p> <p><b>Customs entry date</b> – Enter the entry date from the customs form.</p> <p><b>Total number of cigarettes</b> – Enter the total number of units for cigarettes.</p> <p><b>Total number of tobacco sticks</b> – Enter the total number of units for tobacco sticks.</p> <p><b>Total weight of manufactured tobacco</b> – Enter the total weight of manufactured tobacco. Check the appropriate box (pound (<b>lb.</b>) or kilogram (<b>kg</b>)) to indicate the unit of measure used.</p> <p><b>Excise tax/duty paid outside Canada</b> – Enter the amount of federal excise tax/duty paid for (1) Cigarettes, (2) Tobacco sticks, and (3) Manufactured tobacco.</p> <p>For each commodity, enter the total of the amounts entered here for all transactions reported on this application in the "Amount claimed" column in section 5 on page 1.</p>