



Excise Duty Notice

Under the *Excise Act*

EDBN14

February 2010

K50B Filing and Payment Schedules for Brewers (2010-2011)

This notice contains a monthly filing schedule and a monthly excise duty payment schedule for brewers who are licensed under the provisions of the *Excise Act* (the Act). The information provided is based on the existing provisions of the Act and its Regulations.

Section 37 of the Act provides for the monthly filing of K50B returns and section 5 of the *Brewery Regulations* (see ED Circular 212-1) provides for the monthly excise duty payment schedule.

The *K50B Filing and Payment Schedules for Brewers* cover the entire 2010 calendar year and the first three months of calendar year 2011.

Schedule for filing form K50B for brewers

Month	Return due date	Month	Return date
January 2010	February 12, 2010	September 2010	October 15, 2010
February 2010	March 12, 2010	October 2010	November 15, 2010
March 2010	April 16, 2010	November 2010	December 14, 2010
April 2010	May 14, 2010	December 2010	January 17, 2011
May 2010	June 14, 2010	January 2011	February 14, 2011
June 2010	July 15, 2010	February 2011	March 14, 2011
July 2010	August 13, 2010	March 2011	April 14, 2011
August 2010	September 15, 2010		

La version française du présent document est intitulée *Calendriers de production de la déclaration K50B et de versement des droits d'accise à l'intention des brasseurs (pour 2010-2011)*.



Canada Revenue
Agency

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Canada

Excise duty payment schedule for brewers

Month	Period beginning	Period ending	Payment due date
January 2010	January 1, 2010	January 31, 2010	February 28, 2010*
February 2010	February 1, 2010	February 28, 2010	March 31, 2010
March 2010	March 1, 2010	March 31, 2010	April 30, 2010
April 2010	April 1, 2010	April 30, 2010	May 31, 2010
May 2010	May 1, 2010	May 31, 2010	June 30, 2010
June 2010	June 1, 2010	June 30, 2010	July 31, 2010*
July 2010	July 1, 2010	July 31, 2010	August 31, 2010
August 2010	August 1, 2010	August 31, 2010	September 30, 2010
September 2010	September 1, 2010	September 30, 2010	October 31, 2010*
October 2010	October 1, 2010	October 31, 2010	November 30, 2010
November 2010	November 1, 2010	November 30, 2010	December 31, 2010
December 2010	December 1, 2010	December 31, 2010	January 31, 2011
January 2011	January 1, 2011	January 31, 2011	February 28, 2011
February 2011	February 1, 2011	February 28, 2011	March 31, 2011
March 2011	March 1, 2011	March 31, 2011	April 30, 2011*

*If your payment due date falls on a Saturday, Sunday or a public holiday, the payment will be considered as having been received on time if it is received the first business day following the due date.

All the technical publications related to the *Excise Act* and regulations are available on the CRA Web site at www.cra.gc.ca/exciseduty.