

# Excise Duty Memoranda Series

## 2.3.1 Registration Types

March 2003

Overview	The <i>Excise Act</i> , 2001 (the “Act”) requires a person to obtain a registration in order to be authorized to perform certain restricted activities or to obtain the benefit of certain privileges provided for under the Act. This memorandum explains the types of registrations provided for in the Act.
----------	--

Disclaimer	The information in this memorandum does not replace the law found in the Act and its Regulations. It is provided for your reference. As it may not completely address your situation, you may wish to refer to the Act or its Regulations, or to contact any Canada Customs and Revenue Agency (CCRA) tax services office for additional information.
------------	---

### Table of Contents

General .....	1
Ferment-on-premises registration .....	2
User’s registration .....	2
Alcohol registration .....	2
Specially denatured alcohol registration.....	3
Obtaining a registration under the Act .....	3

### General

Is a registration required?

1. A person who wishes to undertake any activity involving alcohol that may be regulated under the Act should carefully review the following information on registrations available under the Act to determine which may be required in their particular circumstances.
2. Various licences are also available as a requirement for other business entities engaged in alcohol and tobacco activities for which registration is not required. Excise Duty Memorandum 2.1.1, *Licence Types*, lists and explains the types of licences provided for under the Act.

**More Ways to Serve You!**  
**Pour vous servir encore mieux !**

La version française de ce document est intitulée *Genres d'autorisations*.

 Canada Customs and Revenue Agency    Agence des douanes et du revenu du Canada

### 2.3.1 Registration Types

---

3. Any person who is not sure if a registration is required to perform their intended activities should contact any Excise Duty office to discuss the situation with an officer. The Act provides several offence provisions that may lead to fines and/or terms of imprisonment for undertaking specific activities without being duly registered to do so.

#### Ferment-on-premises registration

s 15

4. A ferment-on-premises registration authorizes a person to possess, at their specified premises, bulk wine produced at the premises by an individual and owned by the individual. This registration allows a person to offer, for a fee or otherwise, the use of equipment located in their place of business to the general public for the production of wine for the personal use of the individual who produced it.

Meaning of “personal use”  
s 2

5. “Personal use,” in relation to the use of a good by an individual, means the use of the good by the individual or by others at the individual’s expense, but does not include the sale or other commercial use of the good.

6. Additional information on the operation of, and restrictions imposed upon, a ferment-on-premises facility is available in Excise Duty Memorandum 4.1.3, *Ferment-on-Premises Registrants*.

#### User’s registration

s 16

7. A user’s registration authorizes certain persons to use non-duty-paid packaged spirits in authorized uses. A user’s registration may be issued to

- (a) scientific and research laboratories in receipt of annual funding from the Government of Canada or a province, for the use of spirits for scientific purposes,
- (b) universities or other post-secondary educational institutions recognized by a province, for the use of spirits for scientific purposes,
- (c) health care facilities, for the use of spirits for medicinal and scientific purposes, or
- (d) health institutions in receipt of annual aid from the Government of Canada or a province, for the use of spirits for medicinal and scientific purposes.

8. Additional information on the rights of and restrictions imposed upon a registered user is available in Excise Duty Memorandum 3.1.3, *Registered Users*.

#### Alcohol registration

s 17

9. An alcohol registration authorizes a person to store or transport bulk alcohol or specially denatured alcohol (“SDA”).

10. Additional information on the rights of and restrictions imposed upon alcohol registrants is available in Excise Duty Memorandum 3.1.4, *Alcohol Registrants*.

Possession of bulk alcohol  
s 70

11. The Act imposes a prohibition on the possession of bulk alcohol by anyone other than the following, under certain conditions:

- (a) a spirits licensee;
- (b) a wine licensee;
- (c) a licensed user;
- (d) an alcohol registrant;
- (e) a sufferance warehouse licensee;
- (f) a ferment-on-premises registrant; or
- (g) an individual for personal use.

12. There are further restrictions imposed under the Act on the possession of bulk alcohol by these persons. Additional information is available in Excise Duty Memorandum 3.2.1, *Possession of Spirits*.

### **Specially denatured alcohol registration**

ss 18(1)

13. An SDA registration authorizes a person to possess and use SDA.

Possession of SDA  
s 97

14. The possession of SDA is prohibited by anyone except the following, under certain conditions:

- (a) a spirits licensee;
- (b) an SDA registrant;
- (c) a sufferance warehouse licensee; or
- (d) an alcohol registrant.

15. The Act imposes other restrictions on the possession and use of SDA by these persons. Additional information is available in Excise Duty Memorandum 5.2.1, *Specially Denatured Alcohol*.

### **Obtaining a registration under the Act**

16. Instructions and requirements for obtaining any of the above-noted registrations issued under the Act are provided for in Excise Duty Memorandum 2.4.1, *Obtaining a Registration*.

All of the memoranda in the Excise Duty Memoranda Series will be available on the CCRA Web site at <http://www.ccra-adrc.gc.ca/tax/technical/exciseduty-e.html>