



Labelling of Containers of Wine

Note: This memorandum replaces the version dated January 2005.

This memorandum explains the requirements relating to information that must be displayed on containers of wine and on any packaging encasing those containers that are packaged by a wine licensee in accordance with the *Excise Act, 2001* (the Act).

Disclaimer The information in this document 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 contact any Canada Revenue Agency (CRA) regional excise duty office for additional information. These offices are listed in Excise Duty Memorandum 1.1.2, [Regional Excise Duty Offices](#).

Table of Contents

Labelling requirements.....	1
Information to be displayed.....	2
Contract packaging.....	2
Expiry of transitional period.....	3
Other statutes.....	3
Contraventions and penalties.....	3

Labelling requirements

- Information displayed on container s 87
1. All wine licensees who package wine are required to ensure that specific information is displayed on the wine container (e.g. bottles) and on any packaging encasing that container:
 - (a) in the case of wine that is entered into an excise warehouse, immediately after packaging, before the wine is removed from the excise warehouse; and
 - (b) in the case of wine that qualifies for relief of excise duty under paragraph 135(2)(a) of the Act, before that wine is removed from the wine licensee’s premises, consumed or made available for sale on the premises; and
 - (c) in any other case, immediately after packaging.
 2. These requirements apply to all wine that is packaged by a wine licensee, including small producers of wine, regardless of the wine’s intended destination (e.g., domestic consumption, export, duty free shops, etc.).
- Meaning of “packaged” s 2
3. To “package” wine means to place it into a container with a capacity of not more than 100 litres that is ordinarily sold to consumers without being repackaged into smaller containers. Packaging wine also includes placing it into a marked special container.

La version française de la présente publication est intitulée *Étiquetage de contenants de vin*.



Meaning of “mark” and
“special container”
s 2

4. A marked special container, in respect of wine, is a container with a capacity of more than 100 litres marked in a prescribed form and manner to indicate that the container is intended for delivery to, and for use at, a bottle-your-own premises.

5. Additional information relating to the obligations and entitlements of wine licensees is available in Excise Duty Memoranda 4.1.1, *Producers and Packagers of Wine*, 4.1.2, *Small Producers of Wine*, and 8.1.1, *Excise Warehouses*.

Information to be displayed

*Regulations Respecting
the Information to be
Displayed on Alcohol
Containers and their
Packaging*
s 1

6. The Regulations require the following information to be displayed on a container of wine:

- (a) the name and address of the wine licensee who packaged it; or
- (b) the licence number of the wine licensee who packaged it.

Legal name

7. The name of the wine licensee who packaged the wine must be the legal name of the business entity to which the wine licence has been granted.

Trading name

8. If a wine licensee wishes to display the trading name or operating name of their business, the legal name and address or the licence number must also be displayed.

Address

9. The address need not include the licensee’s full physical or mailing address. It is sufficient that the address indicate the city and province in which the wine licensee is located.

Licence number

10. The licence number that may be displayed on a container of wine in lieu of the name and address of the licensee who packaged it refers to the number of the licence issued to the wine licensee under the Act.

Location and visibility of
information

11. The placement of information to be displayed on a container of wine is not restricted to the paper label. It may appear anywhere on the container and may be printed directly on the container. There is no specific font size or style for the name and address or for the licence number, as long as the information is visible and legible.

Pre-approval not required

12. Wine licensees are not required to obtain CRA pre-approval of labels they intend to use on containers of wine or on any packaging encasing those containers.

Contract packaging

Wine producer not
packager

13. In certain situations, the wine licensee who produces wine is not the one who packages it. For example, a wine licensee may contract out the bottling to another wine licensee. In such a case, the licensee who owns the wine remains liable for the excise duty on that wine.

Administrative alternative
to prescribed information

14. Wine licensees who produce wine and contract out the packaging of the wine may wish to display their names and addresses or their licence numbers on the packaging, and not those of the wine licensee who packaged the wine. This is permitted, provided that the wine licensee who produces the wine stipulates in writing that it can readily identify the wine licensee who packaged the wine.

Expiry of transitional period

Wine labels in accordance with Regulations 15. The CRA allowed a one-year transitional period following the implementation of the Act, from July 1, 2003 to June 30, 2004, to enable wine licensees to use up their old stocks of labels. All wine labels placed on containers of wine and on packaging encasing containers of wine on or after July 1, 2004 must be in accordance with the Regulations.

Other statutes

16. While the Act does not impose specific requirements about other information that may be displayed on wine labels or containers of wine, or require pre-approval of labels prior to use by a wine licensee, all wine labels must also be in accordance with other federal statutes, such as the *Consumer Packaging and Labelling Act* that is available on the Department of Justice Web site at laws.justice.gc.ca/en/showtdm/cs/C-38.

17. Wine licensees are encouraged to verify any other restrictions or requirements that may be in effect with all applicable federal and provincial departments and agencies.

18. Additional information concerning the *Food and Drug Act* is available on the Health Canada Web site at www.hc-sc.gc.ca/food-aliment/frnia-raaii/food_drugs-aliments_droques/act-loi/e_index.html.

Contraventions and penalties

Failure to comply 19. If a person fails to comply with the conditions or requirements of their licence, they may be subject to a penalty or face charges under the Act.

Enforcement Part 6 20. Additional information on contraventions and penalties will be provided in Excise Duty Memorandum 11.2.1, *Contraventions and Penalties*.

All Excise Duty Memoranda are available on the CRA Web site at www.cra.gc.ca/exciseduty , under <i>Excise Act, 2001 – Technical Information</i> .
