

Information

Eligibility requirements for electing to file semi-annually or on a fiscal half-year basis

Air Travellers Security Charge Act (All the criteria listed below must be met.)

- The air carrier has been registered with the CRA for a period exceeding 12 consecutive fiscal months.
- The total of all charges and amounts collected or required to be collected under the Air Travellers Security Charge Act by the carrier and any person associated with the air carrier did not exceed \$120,000 in the previous or current year.
- The registrant is in compliance with the Act.

For additional information regarding eligibility and/or associated persons, call **1-866-330-3304**.

Excise Tax Act (All the criteria listed below must be met.)

- The person has been holding a licence with the CRA for a period exceeding 12 consecutive fiscal months.
- The total of all taxes payable under the Excise Tax Act (other than Part IX) by the manufacturer or wholesaler and any person associated with the manufacturer or wholesaler did not exceed \$120,000 in the previous or current year.
- The person is in compliance with the Act.

For additional information regarding eligibility and/or associated persons, call **1-866-330-3304**.

Excise Act – Brewers (All the criteria listed below must be met.)

- The brewer has been licensed with the CRA for at least one year.
- The total of all duties imposed, levied and collected on beer and malt liquor brewed by the brewer and any person associated with the brewer did not exceed \$120,000 in the previous or current year.
- The brewer is in compliance with the Act.

For additional information regarding eligibility and/or associated persons, contact your nearest regional excise duty office, available at canada.ca/en/revenue-agency/services/forms-publications/publications/contacts.

Excise Act, 2001 (All the criteria listed below must be met.)

- The person must have been licensed with the CRA for a period exceeding 12 consecutive fiscal months and the person is a licensee in at least one of the following **categories**:
 - An excise warehouse licensee who does not hold manufactured tobacco or cigars in its excise warehouse
 - A licensed user
 - A spirits licensee
 - A wine licensee
- In respect of the **categories** above, the total of all duties payable under Part 4 of the Excise Act, 2001 by the licensee and any person associated with the licensee did not exceed \$120,000 in the previous or current fiscal year.
- In respect of an excise warehouse licensee, the liability of the licensee and any excise warehouse licensee associated with the licensee with respect to excise duty on alcohol entered into an excise warehouse did not exceed \$120,000 in the previous or current fiscal year.
- In respect of a licensed user, the liability of the licensee and any licensed user associated with the licensee with respect to excise duty on alcohol entered into their specified premises did not exceed \$120,000 in the previous or current fiscal year.
- In respect of a spirits licensee, the volume of absolute ethyl alcohol added to the bulk spirits inventory of the licensee and any spirits licensee associated with the licensee did not exceed, in the previous or current fiscal year, the amount determined by the following formula:
\$120,000 divided by the rate of duty set out in section 1 of Schedule 4 (10,259.92 litres of absolute ethyl alcohol at the current duty rate of \$11.696 per litre of absolute ethyl alcohol).
- In respect of a wine licensee, the volume of wine added to the bulk wine inventory of the licensee and any wine licensee associated with the licensee did not exceed, in the previous or current fiscal year, the amount determined by the following formula: \$120,000 divided by the rate of duty set out in paragraph (c) of Schedule 6 (193,548.38 litres at the current duty rate of \$0.62 per litre).
- The licensee is in compliance with the Act.

For additional information regarding eligibility and/or associated persons, contact your nearest regional excise duty office, available at canada.ca/en/revenue-agency/services/forms-publications/publications/contacts.

Effective date of election

Once the election to file semi-annually or on a fiscal half-year basis has been submitted and approved, the election will take effect according to the following:

Excise Act:

The semi-annual filing frequency is based on a calendar year:

- The period beginning on January 1 and ending on June 30, or the portion of that period, if any, that ends before the month in which a revocation becomes effective.
- The period beginning on July 1 and ending on December 31, or the portion of that period, if any, that ends before the month in which a revocation becomes effective.

Air Travellers Security Charge Act, Excise Tax Act, or Excise Act, 2001:

The fiscal half-year filing frequency will allow the use of reporting periods based on fiscal months:

- The period beginning on the first day of the first fiscal month in the fiscal year of the person and ending on the earlier of the last day of the sixth fiscal month and the last day in the fiscal year is a fiscal half-year of the person.
- The period, if any, beginning on the first day of the seventh fiscal month and ending on the last day in the fiscal year of the person is a fiscal half-year.

Duration of election

The semi-annual/fiscal half-year reporting period remains in effect until:

- An authorized person requests in writing with the CRA to revoke the election;
- The business fails to comply with any conditions of the applicable Act;
- The business exceeds any of the thresholds described above;
- An excise warehouse licensee begins to hold manufactured tobacco or cigars (**for Excise Act, 2001, licensees only**).

If you have any questions regarding the status of your request for an election or the revocation of an election, you can call from anywhere in Canada or the continental United States at **1-877-432-5472** (bilingual service). For international calls, call direct at **613-221-3073**. We accept collect calls.

Send this completed form to the following address:

**Canada Revenue Agency
Prince Edward Island Tax Centre
275 Pope Road
Summerside PE C1N 6E7**