

Cannabis Duty and Information Return

under the Excise Act, 2001

If you are a licenced cultivator, producer or packager of cannabis products, complete the form for each calendar month reporting period. You must send the completed form to the Canada Revenue Agency no later than the last day of the month that follows the reporting period. Even if you have nothing to report for a calendar month, you have to send the completed form by the deadline.

Do not use this area.

You have to enter the details of your unpackaged inventory and, if applicable, your packaged inventory and your total sales and duties payable by province and territory.

The information collected on this form can be submitted electronically using My Business Account, which is a fast, convenient, and secure way to provide your information. For information on how to register for My Business Account, go to canada.ca/my-cra-business-account.

For the instructions on how to complete this return, go to canada.ca/cannabis-excise.

1. Business information

Legal name:

Business number:

Physical address

Unit No. – Street No. Street name, RR:

City:

Province/Territory:

Postal code:

Type of return

Select one of the following:

○ Original

☐ Amended

Reporting period

Enter the period covered:

From

Year	Month	Day

 to

Year	Month	Day

2. Cannabis product inventory – Unpackaged

Provide complete details for each type of unpackaged cannabis product. If you are **not** packaging cannabis products, and you are **not** registered for the cannabis stamping regime, complete Section 2 on pages 2 and 3 and go to Section 6 on page 12.

	Kg (material)	Kg (material)	Units (number of plants)	Units (number of seeds)	Units (number of plants)
	Dried/Fresh cannabis Flowering material	Dried/Fresh cannabis Non-flowering material	Whole cannabis plant	Viable seed	Vegetative cannabis plant
Opening inventory A					

Additions to inventory

Total production					
Quantity received in Canada	+	+		+	+
Quantity imported into Canada	+	+		+	+
Quantity transferred from vegetative cannabis plant			+		
Total additions B	=	=	=	=	=

Reductions to inventory

Quantity packaged					
Quantity taken for further processing or planted	+	+		+	
Plant harvested					
Quantity delivered in Canada	+	+	+	+	+
Quantity exported outside Canada	+	+	+	+	+
Quantity incurred as drying or processing loss	+	+			
Quantity destroyed	+	+	+	+	+
Quantity sent for analysis	+	+	+	+	+
Quantity transferred to whole cannabis plant					+
Quantity taken to produce low-THC cannabis products and prescription cannabis drugs	+	+			
Other	+	+	+	+	+
Total reductions C	=	=	=	=	=

Inventory adjustments (+ or –) **D**

Closing inventory (A + B – C ± D) ►

=	=	=	=	=

2. Cannabis product inventory – Unpackaged (continued)

	Kg (material)	Mg (of total THC)	Mg (of total THC)	Mg (of total THC)
	Pure intermediates	Finished cannabis extracts	Finished edible cannabis	Finished cannabis topicals
Opening inventory A				

Additions to inventory

Total production				
Quantity received in Canada	+	+	+	+
Quantity imported into Canada	+	+	+	+
Quantity transferred from vegetative cannabis plant				
Total additions B	=	=	=	=

Reductions to inventory

Quantity packaged				
Quantity taken for further processing or planted				
Plant harvested				
Quantity delivered in Canada	+	+	+	+
Quantity exported outside Canada	+	+	+	+
Quantity incurred as drying or processing loss	+	+	+	+
Quantity destroyed	+	+	+	+
Quantity sent for analysis	+	+	+	+
Quantity transferred to whole cannabis plant				
Quantity taken to produce low-THC cannabis products and prescription cannabis drugs	+			
Other	+	+	+	+
Total reductions C	=	=	=	=

Inventory adjustments (+ or –) D**Closing inventory (A + B – C ± D) ►**

=	=	=	=

3. Cannabis product inventory – Packaged

Provide complete details for each type of packaged cannabis product. If you are only cultivating and/or producing cannabis products but not packaging them, **do not** complete this table.

	Kg (material)	Units (number of seeds)	Units (number of plants)	Mg (of total THC)	Mg (of total THC)	Mg (of total THC)
	Dried/fresh cannabis	Cannabis plant seeds	Cannabis plants	Cannabis extracts	Edible cannabis	Cannabis topicals
Opening inventory E						
Additions to inventory F						
Reductions to inventory						
Quantity delivered to a purchaser in Canada						
Quantity destroyed	+	+	+	+	+	+
Other	+	+	+	+	+	+
Total reductions G	=	=	=	=	=	=
Inventory adjustments (+ or –) H						
Closing inventory (E + F – G ± H) ►	=	=	=	=	=	=

4. Cannabis excise stamp inventory

In the "Opening inventory" column, enter the number of stamps you have in your inventory at the beginning of the reporting period (calendar month) you are reporting on. Also enter the number of stamps you received, used or that became unusable during this period covered in the appropriate columns. Add columns A and B minus columns C and D plus or minus column E. Enter the result in the "Closing inventory" column.

Jurisdiction	A	B	C	D	E	F
	Opening inventory	Stamps received	Stamps used for products	Unusable stamps	Inventory adjustments (+ or -)	Closing inventory $A + B - C - D \pm E$
Alberta						=
British Columbia						=
Manitoba						=
New Brunswick						=
Newfoundland and Labrador						=
Northwest Territories						=
Nova Scotia						=
Nunavut						=
Ontario						=
Prince Edward Island						=
Quebec						=
Saskatchewan						=
Yukon						=

5. Calculation of the sales and duty payable

For each province and territory where sales were made, enter the total sales (in dollars and quantity) for each product. For assistance in calculating the "Cannabis duty", "Additional cannabis duty" and "Adjustment to the additional cannabis duty" columns, see Excise Duty Notices EDN55, Calculation of Cannabis Duty and Additional Cannabis Duty on Cannabis Products and EDN60, Calculation of Cannabis Duty and Additional Cannabis Duty on Cannabis Oil, Edible Cannabis, Cannabis Extracts and Cannabis Topicals. Enter the amounts of duty, additional duty and adjustment to the additional duty payable calculated in the appropriate columns.

Dried/Fresh cannabis

Province or territory where sale was made	Sales (\$)	Sales (kg of material)	Packages sold (number)	Cannabis duty (\$)	Additional cannabis duty (\$)	Adjustment to the additional cannabis duty (\$)
Alberta						
British Columbia				+	+	
Manitoba				+		
New Brunswick				+	+	
Newfoundland and Labrador				+	+	
Northwest Territories				+	+	
Nova Scotia				+	+	
Nunavut				+	+	+
Ontario				+	+	+
Prince Edward Island				+	+	
Quebec				+	+	
Saskatchewan				+	+	+
Yukon				+	+	
Total ▶				1 =	7 =	13 =

5. Calculation of the sales and duty payable (continued)

Cannabis plant seeds

Province or territory where sale was made	Sales (\$)	Sales (number of seeds)	Packages sold (number)	Cannabis duty (\$)	Additional cannabis duty (\$)	Adjustment to the additional cannabis duty (\$)
Alberta						
British Columbia				+	+	
Manitoba				+		
New Brunswick				+	+	
Newfoundland and Labrador				+	+	
Northwest Territories				+	+	
Nova Scotia				+	+	
Nunavut				+	+	+
Ontario				+	+	+
Prince Edward Island				+	+	
Quebec				+	+	
Saskatchewan				+	+	+
Yukon				+	+	
Total ▶				2 =	8 =	14 =

5. Calculation of the sales and duty payable (continued)

Cannabis plants

Province or territory where sale was made	Sales (\$)	Sales (number of plants)	Packages sold (number)	Cannabis duty (\$)	Additional cannabis duty (\$)	Adjustment to the additional cannabis duty (\$)
Alberta						
British Columbia				+	+	
Manitoba				+		
New Brunswick				+	+	
Newfoundland and Labrador				+	+	
Northwest Territories				+	+	
Nova Scotia				+	+	
Nunavut				+	+	+
Ontario				+	+	+
Prince Edward Island				+	+	
Quebec				+	+	
Saskatchewan				+	+	+
Yukon				+	+	
Total ▶				3 =	9 =	15 =

5. Calculation of the sales and duty payable (continued)

Cannabis extracts

Province or territory where sale was made	Sales (\$)	Sales (mg of total THC)	Packages sold (number)	Cannabis duty (\$)	Additional cannabis duty (\$)	Adjustment to the additional cannabis duty (\$)
Alberta						
British Columbia				+	+	
Manitoba				+		
New Brunswick				+	+	
Newfoundland and Labrador				+	+	
Northwest Territories				+	+	
Nova Scotia				+	+	
Nunavut				+	+	+
Ontario				+	+	+
Prince Edward Island				+	+	
Quebec				+	+	
Saskatchewan				+	+	+
Yukon				+	+	
Total ▶				4 =	10 =	16 =

5. Calculation of the sales and duty payable (continued)

Edible cannabis

Province or territory where sale was made	Sales (\$)	Sales (mg of total THC)	Packages sold (number)	Cannabis duty (\$)	Additional cannabis duty (\$)	Adjustment to the additional cannabis duty (\$)
Alberta						
British Columbia				+	+	
Manitoba				+		
New Brunswick				+	+	
Newfoundland and Labrador				+	+	
Northwest Territories				+	+	
Nova Scotia				+	+	
Nunavut				+	+	+
Ontario				+	+	+
Prince Edward Island				+	+	
Quebec				+	+	
Saskatchewan				+	+	+
Yukon				+	+	
Total ▶				5 =	11 =	17 =

5. Calculation of the sales and duty payable (continued)

Cannabis topicals

Province or territory where sale was made	Sales (\$)	Sales (mg of total THC)	Packages sold (number)	Cannabis duty (\$)	Additional cannabis duty (\$)	Adjustment to the additional cannabis duty (\$)
Alberta						
British Columbia				+	+	
Manitoba				+		
New Brunswick				+	+	
Newfoundland and Labrador				+	+	
Northwest Territories				+	+	
Nova Scotia				+	+	
Nunavut				+	+	+
Ontario				+	+	+
Prince Edward Island				+	+	
Quebec				+	+	
Saskatchewan				+	+	+
Yukon				+	+	
Total ▶				6 =	12 =	18 =

5. Calculation of the sales and duty payable (continued)**Total net amount**

To calculate the net amount, subtract line 23 from line 22. Enter the result on line 24. Enter an amount on line 23 **only** if you are attaching a completed Form B301, Application for a Refund of Cannabis Duty.

Cannabis duty payable (add lines 1 to 6) = **19**

Additional cannabis duty payable (add lines 7 to 12) = **20**

Adjustment to the additional cannabis duty payable (add lines 13 to 18) = **21**

Total (add lines 19, 20 and 21) = **22**

Refund (Form B301 attached) - **23**

Net amount (line 22 minus line 23) = **24**

Will you make the payment within the next 5 business days or by the payment due date?

☐ Yes

☐ No (or not sure)

6. Certification

As an authorized person, I certify that the information given on this return is correct and complete. It is a serious offence to make a false statement. Incomplete or incorrect information may delay the processing of your return.

Name (print)

Title

Telephone number

Extension

Signature

Year

Month

Day

Personal information is collected for purposes of the administration or enforcement of the Excise Act, 2001 ("the Act"), and its Regulations. The information collected may be used or disclosed for any purposes related to the administration or the enforcement of the Act including audit, compliance and collection activities. It may also be disclosed to other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 062 on Info Source at canada.ca/cra-info-source.

What to do once your form is completed

- Print and sign this form.
- Make a copy of this form for your records. **Do not attach receipts or other documents to this form.** Keep them, in case the Canada Revenue Agency (CRA) asks to see them later.
- This completed form must be filed no later than the last day of the month that follows the month for which you are reporting. You also have to pay any amount owing by this date. Send your completed form to:

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

If you are late submitting either a payment or a completed form, interest and/or a penalty may apply.

To get information on which payment method(s) you can use, go to canada.ca/payments.

For more information, go to canada.ca/cannabis-excise or call **1-866-330-3304**.

Most requested services

- **My Business Account:** Use this service for online access to your accounts for GST/HST, payroll, corporation income tax, excise tax, excise duty, fuel charge, and other levies. If you are not registered for My Business Account, you can register at canada.ca/my-cra-business-account.
- **Receiving your CRA mail online:** Sign up for email notifications to get most of your CRA mail, like your notice of assessment, online. For more information, go to canada.ca/cra-business-email-notifications.
- **Represent a Client:** This service lets an authorized representative access tax information for an individual or a business, including your employer. If you want to give a representative online access to your business account(s), go to canada.ca/taxes-representative-authorization.

CRA online services make it faster and easier to handle your company's tax matters.