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Contact information – Excise and Specialty Tax Directorate

This page provides details about how persons that are involved in an industry that is regulated under the *Air Travellers Security Charge Act*, the *Excise Act*, the *Excise Act, 2001*, the *Excise Tax Act*, the *Greenhouse Gas Pollution Pricing Act*, or the *Select Luxury Items Tax Act* can contact the Excise and Specialty Tax Directorate for assistance.

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General and technical enquiries

Call the Excise and Specialty Tax Directorate at 1-866-330-3304 to make a general or technical enquiry regarding:

- the air travellers security charge (ATSC)
- excise duties on beer products, cannabis products, spirits products, tobacco products, vaping products, and wine products
- excise taxes on certain petroleum products, fuel-inefficient vehicles, and air conditioners designed for use in automobiles, station wagons, vans, or trucks
- the fuel charge
- the luxury tax
- the tax on insurance premiums

You can also write to your regional excise office. Note that the regional excise office for all ATSC and excise tax enquiries is the Quebec Regional Excise Office.

Protected information should be sent by mail or using secure digital options, such as [My Account](#), [My Business Account](#), or [Represent a Client](#).

Atlantic Region

Mailing address

Excise Duties and Taxes
PO Box 638 Station Central
Halifax NS B3J 2T5

Fax: 902-450-8559

Courier address

Excise Duties and Taxes
Nova Scotia Tax Services Office
100 – 145 Hobsons Lake Dr
Beechville NS B3S 0J1

Ontario Region

Excise Duties and Taxes
LPRA Division
55 Bay St N
Hamilton ON L8R 3P7

Fax: 905-572-4608

Quebec Region

Excise Duties and Taxes
Section 492
PO Box 32
305 René-Lévesque Blvd W
Montreal QC H2Z 1A6

Fax: 514-283-6154

Western Region – Coastal and Central BC

Excise Duties and Taxes
468 TA-03
9755 King George Blvd
Surrey BC V3T 5E1

Fax: 418-562-4997

Western Region – Eastern Prairie

Mailing address

Excise Duties and Taxes
PO Box 1022 Station Main
Winnipeg MB R3C 2W2

Fax: 418-562-5349

Courier address

Excise Duties and Taxes
Eastern Prairie Tax Services Office
500 – 360 Main St
Winnipeg MB R3C 3Z3

Licensing and registration

A licence or registration issued by the Canada Revenue Agency (CRA) is required for certain activities administered by the Excise and Specialty Tax Directorate.

ATSC registration

For information on registration related to the ATSC program, refer to [Notice ETSL43, Imposition of the air travellers security charge](#).

Completed [Form B248, Registration Form Under the Provisions of the Air Travellers Security Charge Act](#), can be submitted in one of the following ways:

- electronically using the "Submit documents" function in [My Business Account](#)
- by mail to:

Atlantic Tax Centre
Specialty Business Returns Division
275 Pope Rd
Summerside PE C1N 6E7

Excise duty licensing and registration

For information on licensing related to beer products, refer to [Circular ED200-1, Licensing requirements for manufacturers of beer or malt liquor, wort, yeast, or malt products](#), and [Form L1, Application for a Brewer's Licence](#).

For information on licensing related to cannabis products, refer to [Notice EDN52, Obtaining and renewing a cannabis licence](#), and [Form L300, Cannabis Licence Application under the Excise Act, 2001](#).

For information on licensing or registration related to spirits products, tobacco products, or wine products, refer to [Memorandum EDM2-1-1, Licence types](#), [Memorandum EDM2-3-1 Registration types](#), and [Form L63, Licence and Registration Application Excise Act, 2001](#).

For information on licensing related to vaping products, refer to [Notice EDN79, Obtaining and renewing a vaping product](#)

licence, and Form L600, Vaping Product Licence Application.

Completed forms can be submitted in one of the following ways:

- electronically using the "Submit documents" function in My Business Account
- by mail to your regional excise office

Excise tax licensing

For information on excise tax licensing, refer to Memorandum X2-1, Licences.

Completed Form L15, Application for Licence under the Provisions of the Excise Tax Act, can be submitted in one of the following ways:

- electronically using the "Submit documents" function in My Business Account
- by mail to:

Excise Duties and Taxes
Section 492
PO Box 32
305 René-Lévesque Blvd W
Montreal QC H2Z 1A6

Fuel charge registration

For information on registration related to the fuel charge program, go to Fuel charge registration.

Completed registration forms can be submitted in one of the following ways:

- electronically using the "Submit documents" function in My Business Account
- by mail to:

Sudbury Tax Centre
Fuel Charge Program
PO Box 20000 Station A
Sudbury ON P3A 5C1

Luxury tax registration

For information on registration related to the luxury tax program, go to Luxury tax.

Completed Form L500, Luxury Tax Registration Application, can be submitted in one of the following ways:

- electronically using the Business Registration Online Form
- electronically using the "Submit documents" function in My Business Account
- by mail by following the instructions on the last page of the form

Excise Stamp Order Desk

An excise stamp is required for tobacco products, cannabis products, and vaping products destined for the duty-paid market.

To make a general or technical enquiry on excise stamps, contact:

Excise Stamp Order Desk
Excise and Specialty Tax Directorate
Canada Revenue Agency
Place de Ville Tower A 5th floor
320 Queen St
Ottawa ON K1A 0L5

Telephone: 1-866-330-3304

Instrument approval

The Science and Engineering Directorate (SED) of the Canada Border Services Agency is the delegated authority for the CRA for approving instruments used to determine the volume or absolute ethyl alcohol content of alcohol for excise duty purposes. The SED also analyzes formulations for excise duty purposes.

Analytical and Forensic Services Division
Science and Engineering Directorate
Canada Border Services Agency
79 Bentley Ave
Ottawa ON K2E 6T7

Email: CBSA.VOSTI-VIVE.ASFC@cbsa-asfc.gc.ca

Fax: 613-952-7825

For more information, refer to [Memorandum EDM1-1-5, Instrument approval](#), and [Memorandum EDM1-1-6, Formulation approval process](#).

Rulings and interpretations

A request for a ruling or interpretation related to the ATSC, excise duties, excise taxes, the fuel charge, the luxury tax, or the tax on insurance premiums can be submitted electronically through the "Submit documents" service in the [My Account](#), [My Business Account](#), or [Represent a Client](#) portals. These services are available to individuals, businesses, and authorized representatives that have registered to use these portals.

A request can also be sent to the following address with all relevant supporting documents:

Excise and Specialty Tax Directorate
Canada Revenue Agency
Place de Ville Tower A 5th floor
320 Queen St
Ottawa ON K1A 0L5

For more information, go to [Requesting an excise and specialty tax ruling or interpretation](#).

Other enquiries

For enquiries related to an account or to the processing status of a return or a related refund or rebate application for the ATSC, excise duties, excise taxes, the fuel charge, the luxury tax, or the tax on insurance premiums, you can:

- [submit an enquiry](#) online
- call the Specialty Business Returns Section at 1-877-432-5472 (from Canada or the United States) or 613-221-3073 (from all other countries; collect calls accepted)

Understand [your rights and obligations](#) when dealing with the CRA.

Date modified:

2024-10-30