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# Filing Requirements for Licensed Brewers

**From:** [Canada Revenue Agency](#).

Excise Duty Circular ED212-13

May 2023

This circular cancels and replaces Excise Duty Notice EDBN15, New Filing Period for Licensed Brewers, dated January 2011.

This circular provides information to licensed brewers about filing requirements and reporting periods.

Except as otherwise noted, all statutory references in this publication are to the provisions of the Excise Act. The information in this publication does not replace the law found in the Act and its regulations.

If this information does not completely address your particular situation, you may refer to the Act or relevant regulation, or contact your CRA regional excise office for additional information. The offices are listed at [Contact Information – Excise and Specialty Tax Directorate](#).

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## Filing returns and making payments

1. Licensed brewers are required to file [Form K50B, Excise Duty Return – Brewer](#), for each filing period, calculate any excise duty payable on that return and pay any amount owing. A return must be filed for each period even if there is no activity or excise duty payable.
2. The return is due no later than the tenth working day of the month that follows the filing period. The payment is due no later than the last day of the month that follows the filing period.

## Filing periods

3. The default filing period is a calendar month.
4. An authorized licensed brewer may file twice per year. The semi-annual filing periods are:
  - January 1 to June 30
  - July 1 to December 31

## Determining eligibility and applying for semi-annual filing

5. A licensed brewer is eligible to file twice per year provided the following conditions are met:
  - the brewer has been licensed for at least one year
  - the total of all duties payable on beer and malt liquor brewed by the brewer and any related or associated person did not exceed \$120,000 in the previous or current year
  - the brewer is in compliance with the Act
6. A licensed brewer can apply for semi-annual filing using [Form B284, Election or Revocation of the Election for Semi-Annual Reporting](#). The Canada Revenue Agency (CRA) provides authorization in writing to the licensed brewer to file twice per year.

## Revoking the authorization for semi-annual filing

7. The authorization is revoked when the licensed brewer no longer meets one of the conditions or if they request in writing that the CRA revoke the authorization.

## Explanation of terms used in this circular

8. The determination of whether two or more licensed brewers are **related** or **associated** generally follows the same rules used under the Income Tax Act. For more information, refer to [Excise Duty Circular ED212-12, Related or Associated Persons Rules for Brewers](#).

## Further information

For all **technical publications** related to the Excise Act and its regulations, go to [Excise duties technical information under the Excise Act](#).

To make a **general** or **technical enquiry** on excise duties or to request a **ruling** or **interpretation** related to excise duties, go to [Contact Information – Excise and Specialty Tax Directorate](#).

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