



CANADA

CONSOLIDATION

CODIFICATION

## Regulations Relieving Special Duty on Certain Tobacco Products

## Règlement exonérant certains produits du tabac du droit spécial

SOR/2003-202

DORS/2003-202

Current to April 18, 2022

À jour au 18 avril 2022

Last amended on March 7, 2018

Dernière modification le 7 mars 2018

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## OFFICIAL STATUS OF CONSOLIDATIONS

Subsections 31(1) and (3) of the *Legislation Revision and Consolidation Act*, in force on June 1, 2009, provide as follows:

### Published consolidation is evidence

**31 (1)** Every copy of a consolidated statute or consolidated regulation published by the Minister under this Act in either print or electronic form is evidence of that statute or regulation and of its contents and every copy purporting to be published by the Minister is deemed to be so published, unless the contrary is shown.

...

### Inconsistencies in regulations

**(3)** In the event of an inconsistency between a consolidated regulation published by the Minister under this Act and the original regulation or a subsequent amendment as registered by the Clerk of the Privy Council under the *Statutory Instruments Act*, the original regulation or amendment prevails to the extent of the inconsistency.

## LAYOUT

The notes that appeared in the left or right margins are now in boldface text directly above the provisions to which they relate. They form no part of the enactment, but are inserted for convenience of reference only.

## NOTE

This consolidation is current to April 18, 2022. The last amendments came into force on March 7, 2018. Any amendments that were not in force as of April 18, 2022 are set out at the end of this document under the heading "Amendments Not in Force".

## CARACTÈRE OFFICIEL DES CODIFICATIONS

Les paragraphes 31(1) et (3) de la *Loi sur la révision et la codification des textes législatifs*, en vigueur le 1<sup>er</sup> juin 2009, prévoient ce qui suit :

### Codifications comme élément de preuve

**31 (1)** Tout exemplaire d'une loi codifiée ou d'un règlement codifié, publié par le ministre en vertu de la présente loi sur support papier ou sur support électronique, fait foi de cette loi ou de ce règlement et de son contenu. Tout exemplaire donné comme publié par le ministre est réputé avoir été ainsi publié, sauf preuve contraire.

[...]

### Incompatibilité — règlements

**(3)** Les dispositions du règlement d'origine avec ses modifications subséquentes enregistrées par le greffier du Conseil privé en vertu de la *Loi sur les textes réglementaires* l'emportent sur les dispositions incompatibles du règlement codifié publié par le ministre en vertu de la présente loi.

## MISE EN PAGE

Les notes apparaissant auparavant dans les marges de droite ou de gauche se retrouvent maintenant en caractères gras juste au-dessus de la disposition à laquelle elles se rattachent. Elles ne font pas partie du texte, n'y figurant qu'à titre de repère ou d'information.

## NOTE

Cette codification est à jour au 18 avril 2022. Les dernières modifications sont entrées en vigueur le 7 mars 2018. Toutes modifications qui n'étaient pas en vigueur au 18 avril 2022 sont énoncées à la fin de ce document sous le titre « Modifications non en vigueur ».

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Registration  
SOR/2003-202 June 5, 2003

EXCISE ACT, 2001

**Regulations Relieving Special Duty on Certain Tobacco Products**

P.C. 2003-856 June 5, 2003

Her Excellency the Governor General in Council, on the recommendation of the Minister of National Revenue, pursuant to paragraph 304(1)(o) of the *Excise Act, 2001*<sup>a</sup>, hereby makes the annexed *Regulations Relieving Special Duty on Certain Tobacco Products*.

Enregistrement  
DORS/2003-202 Le 5 juin 2003

**LOI DE 2001 SUR L'ACCISE**

**Règlement exonérant certains produits du tabac du droit spécial**

C.P. 2003-856 Le 5 juin 2003

Sur recommandation de la ministre du Revenu national et en vertu de l'alinéa 304(1)o de la *Loi de 2001 sur l'accise*<sup>a</sup>, Son Excellence la Gouverneure générale en conseil prend le *Règlement exonérant certains produits du tabac du droit spécial*, ci-après.

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<sup>a</sup> S.C. 2002, c. 22

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<sup>a</sup> L.C. 2002, ch. 22

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## **Regulations Relieving Special Duty on Certain Tobacco Products**

### **Definition**

**1** In these Regulations, **Act** means the *Excise Act, 2001*.

### **Relief**

**2** For the purposes of paragraph 58(1)(a) of the Act, a tobacco product of a brand set out in Schedule 1 is a prescribed tobacco product.

**3** For the purposes of paragraph 58(2)(a) of the Act, a cigarette exported under a brand set out in Schedule 2 is a prescribed cigarette.

### **Coming into Force**

**4** These Regulations take effect on July 1, 2003.

## **Règlement exonérant certains produits du tabac du droit spécial**

### **Définition**

**1** Dans le présent règlement, **Loi** s'entend de la *Loi de 2001 sur l'accise*.

### **Exonérations**

**2** Sont visés, pour l'application de l'alinéa 58(1)a) de la Loi, les produits du tabac dont l'appellation commerciale est mentionnée à l'annexe 1.

**3** Sont visées, pour l'application de l'alinéa 58(2)a) de la Loi, les cigarettes exportées sous une appellation commerciale mentionnée à l'annexe 2.

### **Entrée en vigueur**

**4** Le présent règlement prend effet le 1<sup>er</sup> juillet 2003.

## **SCHEDULE 1**

(Section 2)

# Tobacco Products

ABC  
Adanac  
Algonquin  
American Choice Full Flavour 100's  
American Choice Full Flavour King Size  
American Choice Light 100's  
American Choice Light King Size  
American Choice Menthol 100's  
American Choice Menthol King Size  
American Choice Menthol Light 100's  
American Choice Menthol Light King Size  
American Choice Non Filter King Size  
American Choice Ultra Light 100's  
American Choice Ultra Light King Size  
Bacha  
Baja Full Flavour 100's  
Baja Full Flavour KS  
Baja Lights 100's  
Baja Lights KS  
Baja Menthol 100's  
Baja Menthol KS  
Baja Menthol Light KS  
Baja Menthol Lights 100's  
Baja Non Filter KS  
Baja Ultra Light 100's  
Baja Ultra Light KS  
Bronza Gold  
Bronza Silver  
Camron Bay Full Flavour 100's  
Camron Bay Full Flavour King Size  
Camron Bay Light 100's  
Camron Bay Light King Size  
Camron Bay Menthol 100's  
Camron Bay Menthol King Size  
Camron Bay Menthol Light 100's  
Camron Bay Menthol Light King Size  
Camron Bay Non Filter King Size  
Camron Bay Ultra Light 100's  
Camron Bay Ultra Light King Size  
Canadian  
Canadian Aroma

## **ANNEXE 1**

(article 2)

# Produits du tabac

ABC  
Adanac  
Algonquin  
American Choice Full Flavour 100's  
American Choice Full Flavour King Size  
American Choice Light 100's  
American Choice Light King Size  
American Choice Menthol 100's  
American Choice Menthol King Size  
American Choice Menthol Light 100's  
American Choice Menthol Light King Size  
American Choice Non Filter King Size  
American Choice Ultra Light 100's  
American Choice Ultra Light King Size  
Bacha  
Baja Full Flavour 100's  
Baja Full Flavour KS  
Baja Lights 100's  
Baja Lights KS  
Baja Menthol 100's  
Baja Menthol KS  
Baja Menthol Light KS  
Baja Menthol Lights 100's  
Baja Non Filter KS  
Baja Ultra Light 100's  
Baja Ultra Light KS  
Bronza Gold  
Bronza Silver  
Camron Bay Full Flavour 100's  
Camron Bay Full Flavour King Size  
Camron Bay Light 100's  
Camron Bay Light King Size  
Camron Bay Menthol 100's  
Camron Bay Menthol King Size  
Camron Bay Menthol Light 100's  
Camron Bay Menthol Light King Size  
Camron Bay Non Filter King Size  
Camron Bay Ultra Light 100's  
Camron Bay Ultra Light King Size  
Canadian  
Canadian Aroma

Canadian Finest	Canadian Finest
Canadian Gold	Canadian Gold
Canadian Leaf	Canadian Leaf
Canadian Natural Fine Cut Tobacco	Canadian Natural Fine Cut Tobacco
Canadian XL	Canadian XL
Capitol	Capitol
Capitol Full Flavour	Capitol Full Flavour
Capitol Lights	Capitol Lights
Caribou	Caribou
Carolina	Carolina
Catalina Full Flavour 100's	Catalina Full Flavour 100's
Catalina Full Flavour King Size	Catalina Full Flavour King Size
Catalina Light 100's	Catalina Light 100's
Catalina Light King Size	Catalina Light King Size
Catalina Menthol 100's	Catalina Menthol 100's
Catalina Ultra Light 100's	Catalina Ultra Light 100's
Champion	Champion
Chief	Chief
CIGS Full Flavour 100's	CIGS Full Flavour 100's
CIGS Full Flavour King Size	CIGS Full Flavour King Size
CIGS Light 100's	CIGS Light 100's
CIGS Light King Size	CIGS Light King Size
CIGS Menthol 100's	CIGS Menthol 100's
CIGS Menthol King Size	CIGS Menthol King Size
CIGS Menthol Light 100's	CIGS Menthol Light 100's
CIGS Menthol Light King Size	CIGS Menthol Light King Size
CIGS Ultra Light 100's	CIGS Ultra Light 100's
CIGS Ultra Light King Size	CIGS Ultra Light King Size
Cijara	Cijara
Coastal	Coastal
Cobalt	Cobalt
Couture	Couture
Deer	Deer
Desert	Desert
Donia	Donia
Doral	Doral
Dreams	Dreams
Dynasty	Dynasty
1839, An American Heritage	Euro
Euro	Expo
Expo	Export 'A' Custom Cut
Export 'A' Custom Cut	Export 'A' Preferred
Export 'A' Preferred	Export 'A' Preferred Cut
Export 'A' Preferred Cut	Export 'A' Select
Export 'A' Select	Export 'A' Select Cut
Export 'A' Select Cut	Export 'A' Special Cut

Export 'A' Special Cut	First Nations
First Nations	Flame
Flame	Free Man
Free Man	Future
Future	Galbi
Galbi	General Jack's Full Flavour 100's
General Jack's Full Flavour 100's	General Jack's Full Flavour KS
General Jack's Full Flavour KS	General Jack's Lights 100's
General Jack's Lights 100's	General Jack's Lights KS
General Jack's Lights KS	General Jack's Menthol 100's
General Jack's Menthol 100's	General Jack's Menthol KS
General Jack's Menthol KS	General Jack's Menthol Lights 100's
General Jack's Menthol Lights 100's	General Jack's Menthol Lights KS
General Jack's Menthol Lights KS	General Jack's Non Filter KS
General Jack's Non Filter KS	General Jack's Ultra Lights 100's
General Jack's Ultra Lights 100's	General Jack's Ultra Lights KS
General Jack's Ultra Lights KS	Gold Coast
Gold Coast	GPC
GPC	GPC Approved
GPC Approved	GPC Full Flavour
GPC Full Flavour	GPC Lights
GPC Lights	GPC Ultra Lights
GPC Ultra Lights	Great
Great	Guru
Guru	Imperial Special Blend
Imperial Special Blend	Joe's Con Filtro
Joe's Con Filtro	Kent
Kent	King
King	Kingsboro
Kingsboro	LD
LD	Lucky Strike
Lucky Strike	MacDonald Export 'A' Custom Cut
MacDonald Export 'A' Custom Cut	MacDonald Export 'A' Preferred
MacDonald Export 'A' Preferred	MacDonald Export 'A' Preferred Cut
MacDonald Export 'A' Preferred Cut	MacDonald Export 'A' Select
MacDonald Export 'A' Select	MacDonald Export 'A' Select Cut
MacDonald Export 'A' Select Cut	MacDonald Export 'A' Special Cut
MacDonald Export 'A' Special Cut	Mark Adams No. 1
Mark Adams No. 1	Max X King Size
Max X King Size	Max X Light King Size
Max X Light King Size	MAXX King Size
MAXX King Size	MAXX Light King Size
MAXX Light King Size	MAXX Light Regular Size
MAXX Light Regular Size	MAXX Regular Size
MAXX Regular Size	Median
Median	Médina

Médina	Mercer
Mercer	Mild Seven
Mild Seven	1839, An American Heritage
Mohawk Full Flavour 100's	Mohawk Full Flavour 100's
Mohawk Full Flavour King Size	Mohawk Full Flavour King Size
Mohawk Light 100's	Mohawk Light 100's
Mohawk Light King Size	Mohawk Light King Size
Mohawk Menthol 100's	Mohawk Menthol 100's
Mohawk Menthol King Size	Mohawk Menthol King Size
Mohawk Menthol Light 100's	Mohawk Menthol Light 100's
Mohawk Menthol Light King Size	Mohawk Menthol Light King Size
Mohawk Menthol Ultra Light 100's	Mohawk Menthol Ultra Light 100's
Mohawk Menthol Ultra Light King Size	Mohawk Menthol Ultra Light King Size
Mohawk Ultra Light 100's	Mohawk Ultra Light 100's
Mohawk Ultra Light King Size	Mohawk Ultra Light King Size
Monarch	Monarch
Monte Carlo	Monte Carlo
Montreal Blend	Montreal Blend
Moose	Moose
Muskoka Special Blend	Muskoka Special Blend
MVP Full Flavour 100's	MVP Full Flavour 100's
MVP Full Flavour King Size	MVP Full Flavour King Size
MVP Light 100's	MVP Light 100's
MVP Light King Size	MVP Light King Size
MVP Menthol 100's	MVP Menthol 100's
MVP Menthol King Size	MVP Menthol King Size
MVP Menthol Light 100's	MVP Menthol Light 100's
MVP Menthol Light King Size	MVP Menthol Light King Size
MVP Non Filter King Size	MVP Non Filter King Size
MVP Ultra Light 100's	MVP Ultra Light 100's
MVP Ultra Light King Size	MVP Ultra Light King Size
Native Sun Full Flavour 100's	Native Sun Full Flavour 100's
Native Sun Full Flavour King Size	Native Sun Full Flavour King Size
Native Sun Light 100's	Native Sun Light 100's
Native Sun Light King Size	Native Sun Light King Size
Native Sun Menthol 100's	Native Sun Menthol 100's
Native Sun Menthol King Size	Native Sun Menthol King Size
Native Sun Menthol Light 100's	Native Sun Menthol Light 100's
Native Sun Non Filter King Size	Native Sun Non Filter King Size
Native Sun Ultra Light 100's	Native Sun Ultra Light 100's
Native Sun Ultra Light King Size	Native Sun Ultra Light King Size
Northern	Northern
Northern Nights	Northern Nights
Northern Sky	Northern Sky
NorthLand	NorthLand

Opal Full Flavour 120's	Opal Full Flavour 120's
Optiva Full Flavour 100's	Optiva Full Flavour 100's
Optiva Full Flavour King Size	Optiva Full Flavour King Size
Optiva Lights 100's	Optiva Lights 100's
Optiva Lights King Size	Optiva Lights King Size
Optiva Menthol 100's	Optiva Menthol 100's
Optiva Menthol King Size	Optiva Menthol King Size
Optiva Menthol Lights 100's	Optiva Menthol Lights 100's
Optiva Menthol Lights King Size	Optiva Menthol Lights King Size
Optiva Non Filter King Size	Optiva Non Filter King Size
Optiva Ultra Lights 100's	Optiva Ultra Lights 100's
Optiva Ultra Lights King Size	Optiva Ultra Lights King Size
Orchard	Orchard
Orleans	Orleans
Palm	Palm
Piano	Piano
Polar Ice	Polar Ice
Price Full Flavour 100's	Price Full Flavour 100's
Price Full Flavour King Size	Price Full Flavour King Size
Price Light 100's	Price Light 100's
Price Light King Size	Price Light King Size
Price Menthol 100's	Price Menthol 100's
Price Menthol King Size	Price Menthol King Size
Price Menthol Light 100's	Price Menthol Light 100's
Price Menthol Light King Size	Price Menthol Light King Size
Price Menthol Ultra Light 100's	Price Menthol Ultra Light 100's
Price Menthol Ultra Light King Size	Price Menthol Ultra Light King Size
Price Ultra Light 100's	Price Ultra Light 100's
Price Ultra Light King Size	Price Ultra Light King Size
Private Supreme King Size	Private Supreme King Size
Private Supreme Light King Size	Private Supreme Light King Size
Private Supreme Light Regular Size	Private Supreme Light Regular Size
Private Supreme Regular Size	Private Supreme Regular Size
Queen	Queen
Racing	Racing
Raïs Menthol	Raïs Menthol
Raja	Raja
Real Supreme King Size	Real Supreme King Size
Real Supreme Light King Size	Real Supreme Light King Size
Real Supreme Light Regular Size	Real Supreme Light Regular Size
Real Supreme Regular Size	Real Supreme Regular Size
Regular	Regular
Remington	Remington
Revelation	Revelation
Rocky	Rocky
Sands	Sands

Savage	Savage
Scenic 101	Scenic 101
Senator Full Flavour 100's	Senator Full Flavour 100's
Senator Full Flavour King Size	Senator Full Flavour King Size
Senator Light 100's	Senator Light 100's
Senator Light King Size	Senator Light King Size
Senator Menthol 100's	Senator Menthol 100's
Senator Menthol King Size	Senator Menthol King Size
Senator Menthol Light 100's	Senator Menthol Light 100's
Senator Menthol Light King Size	Senator Menthol Light King Size
Senator Non Filter King Size	Senator Non Filter King Size
Senator Ultra Light 100's	Senator Ultra Light 100's
Senator Ultra Light King Size	Senator Ultra Light King Size
Seneca Full Flavour	Seneca Full Flavour
Seneca Full Flavour 100's	Seneca Full Flavour 100's
Seneca Lights	Seneca Lights
Seneca Lights 100's	Seneca Lights 100's
Seneca Menthol Full Flavour	Seneca Menthol Full Flavour
Seneca Menthol Full Flavour 100's	Seneca Menthol Full Flavour 100's
Seneca Menthol Lights	Seneca Menthol Lights
Seneca Menthol Lights 100's	Seneca Menthol Lights 100's
Seneca Ultra Lights	Seneca Ultra Lights
Seneca Ultra Lights 100's	Seneca Ultra Lights 100's
Square	Square
State	State
Sunset	Sunset
Tail	Tail
Tassili	Tassili
Temple	Temple
Thunder	Thunder
Tip	Tip
Trail	Trail
Tribal	Tribal
Tribe Full Flavour 100's	Tribe Full Flavour 100's
Tribe Full Flavour King Size	Tribe Full Flavour King Size
Tribe Light 100's	Tribe Light 100's
Tribe Light King Size	Tribe Light King Size
Tribe Menthol 100's	Tribe Menthol 100's
Tribe Menthol King Size	Tribe Menthol King Size
Tribe Menthol Light 100's	Tribe Menthol Light 100's
Tribe Menthol Light King Size	Tribe Menthol Light King Size
Tribe Menthol Ultra Light 100's	Tribe Menthol Ultra Light 100's
Tribe Menthol Ultra Light King Size	Tribe Menthol Ultra Light King Size
Tribe Ultra Light 100's	Tribe Ultra Light 100's
Tribe Ultra Light King Size	Tribe Ultra Light King Size
Trophy	Trophy

Tuna	Tuna
Vermont	Vermont
Versace Deluxe Ultra Lights 100's	Versace Deluxe Ultra Lights 100's
Versace Deluxe Ultra Lights King Size	Versace Deluxe Ultra Lights King Size
Versace Full Flavour 100's	Versace Full Flavour 100's
Versace Full Flavour King Size	Versace Full Flavour King Size
Versace Lights 100's	Versace Lights 100's
Versace Lights King Size	Versace Lights King Size
Versace Menthol 100's	Versace Menthol 100's
Versace Menthol King Size	Versace Menthol King Size
Versace Menthol Lights 100's	Versace Menthol Lights 100's
Versace Menthol Lights King Size	Versace Menthol Lights King Size
Versace Non Filter King Size	Versace Non Filter King Size
Versace Ultra Lights 100's	Versace Ultra Lights 100's
Versace Ultra Lights King Size	Versace Ultra Lights King Size
Viceroy	Viceroy
Virginia	Virginia
Walou	Walou
Watt	Watt
Wave	Wave
Westmount	Westmount
Westport Full Flavour 100's	Westport Full Flavour 100's
Westport Full Flavour King Size	Westport Full Flavour King Size
Westport Lights 100's	Westport Lights 100's
Westport Lights King Size	Westport Lights King Size
Westport Menthol 100's	Westport Menthol 100's
Westport Menthol King Size	Westport Menthol King Size
Westport Menthol Lights 100's	Westport Menthol Lights 100's
Westport Menthol Lights King Size	Westport Menthol Lights King Size
Westport Non Filter King Size	Westport Non Filter King Size
Westport Ultra Lights 100's	Westport Ultra Lights 100's
Westport Ultra Lights King Size	Westport Ultra Lights King Size
Whisky	Whisky
Wildcat	Wildcat
Wings	Wings
XYZ	XYZ
Yankee Blend Fine Cut Tobacco	Yankee Blend Fine Cut Tobacco
Zenith	Zenith
Zodiac	Zodiac

SOR/2005-184, s. 1; SOR/2012-184, s. 1; SOR/2018-41, s. 1.

DORS/2005-184, art. 1; DORS/2012-184, art. 1; DORS/2018-41, art. 1.

**SCHEDULE 2**

(Section 3)

## Cigarettes

Item	Brand
	Camel
1	Canadian Gold
	Winston
2	Zig Zag

SOR/2012-184, s. 2.

**ANNEXE 2**

(article 3)

## Cigarettes

Article	Appellation commerciale
	Camel
1	Canadian Gold
	Winston
2	Zig Zag

DORS/2012-184, art. 2.