



Licence and Registration Application *Excise Act, 2001*

Protected B
when completed

This application form is for use by all spirits, wine and tobacco manufacturers, users, warehousing and registration applicants. Use this form if you are the head office of a new or renewing applicant for an excise duty licence or registration number. Instructions for completion and links to technical memoranda and regulations are available on the back of the application.

Note: All information provided in the application is subject to verification and may include criminal record and financial check.

Section A – Type of application					
<input type="checkbox"/> New application ¹	<input type="checkbox"/> Amendment	<input type="checkbox"/> Renewal	Language of communication	<input type="checkbox"/> English	<input type="checkbox"/> French
			Business number required?	<input type="checkbox"/> No	<input type="checkbox"/> Yes
Section B – Identification of business (For a corporation, enter the name and address of the head office.)					
Legal name		Operating / trading / partnership name		Excise duty account number	
				R D	
Business address (This must be a physical address, not a post office box.)					Postal code
Mailing address (If different from business address.)			City	Province	Postal code
Section C – Client ownership type					
<input type="checkbox"/> Sole proprietorship (individual)	<input type="checkbox"/> Partnership	All corporations must provide a copy of the certificate of incorporation or amalgamation.			Fiscal year end
		Are you incorporated? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Other Specify _____			MM DD
Section D – Information relating to individuals, partners, directors or officers					
Complete this part to provide information about the individual, partner(s), corporate director(s), or officer(s) of your business. (If you need more space, include the information on a separate sheet.)					
First name		Last name			Work telephone number
Position or title		Date of birth (YYYY-MM-DD)	Social insurance number		Work fax number
Business address					Postal code
Mailing address					Postal code
Section E – Additional premises					
If more than one premises, please complete the area below. (If you need more space, include the information on a separate piece of paper.)					
Name of premises			Business address		
Mailing address			Licence or registration type	Telephone number	Fax number
Section F – Licences and registrations					
Indicate type of licence(s) required <input type="checkbox"/> Spirits <input type="checkbox"/> Wine <input type="checkbox"/> User <input type="checkbox"/> Tobacco <input type="checkbox"/> Tobacco dealer <input type="checkbox"/> Excise warehouse <input type="checkbox"/> Special excise warehouse <input type="checkbox"/> Duty-free shop					
Indicate type of registration required <input type="checkbox"/> Ferment-on-premises <input type="checkbox"/> User <input type="checkbox"/> Alcohol <input type="checkbox"/> Specially denatured alcohol					
Section G – Security (for spirits licences or tobacco licences only)					
Enter the type and the amount of security provided					
Type of security <input type="checkbox"/> Cash <input type="checkbox"/> Certified cheque <input type="checkbox"/> Surety bond <input type="checkbox"/> Transferable non-certified Government of Canada Bond <input type="checkbox"/> Other _____					
Bond/Surety company name			Bond number (if applicable)	Amount of security	
Section H – Financial institution(s) (Only licence applicants should complete this section)					
Enter the name and address of the branch(es) of the financial institutions(s) used by the applicant. If needed, use a separate piece of paper.					
Name			Address		
Branch number		Institution number		Account number	
Section I – Contact person					
Complete this area to identify an employee of your business as your contact person in all matters pertaining to your excise duty accounts. To authorize a representative who is not an employee of your business, complete form RC59, <i>Business Consent Form</i> .					
First name		Last name		Position or title	
Telephone number		Fax number		E-mail address	
Section J – Certification					
As an authorized person I, _____, certify that the information given on this form and any document attached is, to the best of my knowledge, correct and complete.					
Signature of authorized person			Position or title		Date (YYYY-MM-DD)

Instructions for completion

Section A – Type of application

Check the box that best describes this application if it is a new, amended or renewed application. You may also indicate the language of choice, and whether you require a 9-digit business number (BN).

Section B – Identification of business

Enter the legal name, operating/trading or partnership name and the excise duty account number of the business. The legal name (if applicable) is the name of the business that appears on all official documents or legal papers. The trading name is the name that the business client trades under or the name by which suppliers or customers know the business. Enter the physical location and mailing address of the business including the postal code for both.

Section C – Client ownership type

Check the box that best describes your business type. If the business is a partnership, you must provide a partnership agreement. If it is a corporation, you must provide us with a copy of the certificate of incorporation or amalgamation.

Section D – Individuals, partners and officers of the company

Enter the full name, business and mailing address, title, telephone number, date of birth and social insurance number of each proprietor, partner or director. If there is insufficient space, use a separate sheet and attach it to this form.

Section E – Additional premises

If you operate out of more than one business location (premises), please list the name, business and mailing addresses, licence or registration type that is applicable for each premises, telephone and fax numbers. Please use and attach to this L63 form, a separate sheet to list all premises and related type of licence or registration. Separate premises have the option of filing separate excise duty returns. If you wish to have one or more of your premises file a separate return, please indicate this on the list of additional premises. Additional information on filing separate returns is available in Excise Duty Memorandum EDM10.1.1, **Returns and Payments**.

Section F – Licences and registrations

Licence type required: check the box beside the type of licence(s) required. Licensing applicants should refer to Excise Duty Memoranda EDM2.1.1, **Licence Types**, EDM2.2.1, **Obtaining and Renewing a Licence** and the **Regulations Respecting Excise Licences and Registrations**.

- **Spirits** – Applicants for a spirits licence should refer to Excise Duty Memorandum EDM3.1.1, **Producers and Packagers of Spirits**.
- **Wine** – Applicants for a wine licence should refer to Excise Duty Memoranda EDM4.1.1, **Producers and Packagers of Wine** and EDM4.1.2, **Small Producers of Wine**.
- **User** – Applicants for a users licence should refer to Excise Duty Memorandum EDM3.1.2, **Licensed Users**.
- **Tobacco** – Applicants for a tobacco licence should refer to Excise Duty Memoranda EDM7.1.1, **Manufacturers of Tobacco Products**.
- **Tobacco Dealer** – Applicants for a tobacco dealers licence should refer to Excise Duty Memorandum EDM7.1.2, **Tobacco Dealers**.
- **Excise Warehouse** – Applicants for an excise warehouse licence should refer to Excise Duty Memorandum EDM8.1.1, **Excise Warehouses**.
- **Special Excise Warehouse** – Applicants for a special excise warehouse licence should refer to Excise Duty Memorandum EDM8.1.2, **Special Excise Warehouses**.
- **Duty-Free Shop** – Applicants for a duty-free shop licence should refer to Excise Duty Memoranda EDM7.1.4, **Duty Free Shop Operators**.

Registration type required: check the box beside the type of registration(s) required. Registration applicants should refer to Excise Duty Memoranda EDM2.3.1, **Registration Types**, EDM2.4.1, **Obtaining a Registration** and the **Regulations Respecting Excise Licences and Registrations**.

- **Ferment-on-premises** – Applicants for a ferment-on-premises registration should refer to Excise Duty Memorandum EDM4.1.3, **Ferment-On-Premises Registrants**.
- **User** – Applicants for a user's registration should refer to Excise Duty Memorandum EDM3.1.3, **Registered Users**.
- **Alcohol** – Applicants for an alcohol registration should refer to Excise Duty Memorandum EDM3.1.4, **Alcohol Registrants**.
- **Specially Denatured Alcohol** – Applicants for an SDA/DA registration should refer to Excise Duty Memorandum EDM5.1.1, **Denatured Alcohol and Specially Denatured Alcohol**.

Section G – Security (for spirits licences or tobacco licences only)

The applicant must check the box that represents the type of security attached and the amount of security provided. Enter the name of the surety company, the bond number (if applicable) and the amount of security that is required to be provided. Information concerning surety bonds is available in Excise Duty Memoranda EDM2.2.2, **Security Requirements for Certain Licensees and for Prescribed Persons Importing Tobacco Products**, EDM2.2.3, **Government of Canada Bonds and Surety Bonds** and EDM2.2.4, **Approved Financial Institutions and Acceptable Bonding Companies**. A sample of an **Excise Bond for Excise Act, 2001** with completion instructions is also available on the CRA Web Site.

Section H – Financial institution(s)

Enter the name and address of the branch(es) of the financial institution(s) used for business transactions. Enter your account number(s) with corresponding branch(es) and institution number(s) for each institution(s). This information is required for purposes of subparagraph (c)(ii) of the Regulations, to indicate whether you have sufficient financial resources to conduct a business in a responsible manner.

Section I – Contact person

Enter the full name, position or title, telephone number, fax number and email address of the employee of your business authorized as the contact person with whom we may deal with respect to your RD Excise Duty account(s). To consent to the release of confidential information to a representative who is not an employee of your business, complete and return the form RC59, **Business Consent Form**. You may obtain that form by clicking www.cra-arc.gc.ca/EI/pbg/tf/rc59 or by calling us at 1-800-959-3376.

Section J – Certification

We will not process this form unless it is signed and dated by an authorized person of the business. Signing this application certifies that the information given on this form and any document attached is to best of your knowledge, correct and complete.

¹ Requirement for additional information

In order to ensure compliance with the various provisions set out in sections 2 and 3 of the **Regulations Respecting Excise Licences and Registrations**, the following additional information is required from all licence applicants in order to assess your application. Additional information should include but is not limited to a:

- | | |
|-------------------------------|---|
| ✓ Business industry overview; | ✓ Financial plan or sources of funds; |
| ✓ Operating plan; | ✓ Sale and marketing plan; |
| ✓ Human resources plan; | ✓ Statement of personal net worth for sole proprietorships. |

Where to send your application and attachments

Send your completed form and attachments to your regional excise duty office. A complete listing of those offices is available in Excise Duty Memorandum EDM1.1.2, **Regional Excise Duty Offices**.