

**Requirements for the Purchase of Ethyl Alcohol Excise Duty Out**  
**Under the Provisions of the Excise Act**

All ethyl alcohol, both 95% and 100 % absolute, which is purchased from Commercial Alcohols is purchased exclusive of Excise Duty under a drawback provision of the Excise Act .

This regulation requires that 100% of the material purchased be used for scientific purposes only and not diverted to any other use.

Under these regulations every person purchasing spirits that are subject to a drawback under subsection 135(2) of the Act, of the excise duties paid thereon, shall

(a) keep accurate records of all spirits purchased and used or disposed of in any manner and retain those records for a period of six years from the date of purchase of the spirits; and

(b) make the records referred to in paragraph (a) available for inspection by an officer at any time during usual business hours.

Failure to maintain records of usage or to use this material for other purposes is considered a contravention of the act and will subject the user to an assessment and penalties.



**Ethyl Alcohol Purchased Under  
Excise Act, 2001**  
*End-Use Affidavit and Delegation of Authority to Purchase*

I, \_\_\_\_\_, \_\_\_\_\_  
Print Full Name, (given name, surname) Title

Department: \_\_\_\_\_ Employee ID # \_\_\_\_\_

Room Number: \_\_\_\_\_ Building: \_\_\_\_\_

Phone: \_\_\_\_\_ email: \_\_\_\_\_

do hereby declare that any ethyl alcohol, both 95% and 100% absolute, purchased by me or my authorized delegate, will be used **solely and exclusively for scientific purposes** in accordance with the provisions of the Excise Act, 2001.

I further declare that I will be responsible for the security and proper use of these spirits and that I will keep available for inspection by officers of the Royal Canadian Mounted Police and/or Canada Revenue Agency, accurate and proper end use records to that effect.

\_\_\_\_\_  
(Signature of Account Holder) (Date)

I hereby delegate authority to the following individual(s) to purchase ethyl alcohol, both 95% and 100% absolute, on my behalf, under the following accounts, for use in the corresponding locations identified:

Account (Speed Code)	Account (Speed Code)			
(Full Name – Printed)	Employee ID	Lab Rm.#	Bldg Name	Telephone#
(Full Name – Printed)	Employee ID	Lab Rm.#	Bldg Name	Telephone#
(Full Name – Printed)	Employee ID	Lab Rm.#	Bldg Name	Telephone#
(Full Name – Printed)	Employee ID	Lab Rm.#	Bldg Name	Telephone#