

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 ~~solely and exclusively~~ **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 propeted Police and/or ~~Revenue~~ **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,

_____ (Full Name – Printed)	_____ Employee ID	_____ Lab Rm.#	_____ Bldg N
_____ (Full Name – Printed)	_____ Employee ID	_____ Lab Rm.#	_____ Bldg N
_____ (Full Name – Printed)	_____ Employee ID	_____ Lab Rm.#	_____ Bldg N
_____ (Full Name – Printed)	_____ Employee ID	_____ Lab Rm.#	_____ Bldg N