



Excise Duty Notice

Under the *Excise Act*

EDBN13

March 2009

K50B Filing and Payment Schedules for Brewers (2009-2010)

This notice contains a monthly filing schedule and a monthly excise duty payment schedule for brewers who are licensed under the provisions of the *Excise Act* (the Act). The information provided is based on the existing provisions of the Act and its Regulations.

Section 37 of the Act provides for the monthly filing of K50B returns and section 5 of the *Brewery Regulations* (see ED Circular 212-1) provides for the monthly excise duty payment schedule.

The *K50B Filing and Payment Schedules for Brewers* cover the entire 2009 calendar year and the first three months of calendar year 2010.

Schedule for filing form K50B for brewers

Month	Return due date	Month	Return date
January 2009	February 13, 2009	September 2009	October 15, 2009
February 2009	March 13, 2009	October 2009	November 16, 2009
March 2009	April 16, 2009	November 2009	December 14, 2009
April 2009	May 14, 2009	December 2009	January 15, 2010
May 2009	June 12, 2009	January 2010	February 12, 2010
June 2009	July 15, 2009	February 2010	March 12, 2010
July 2009	August 14, 2009	March 2010	April 16, 2010
August 2009	September 15, 2009		

La version française du présent document est intitulée *Calendriers de production de la déclaration K50B et de versement des droits d'accise à l'intention des brasseurs (pour 2009-2010)*.



Canada Revenue
Agency

Agence du revenu
du Canada

Canada

Excise duty payment schedule for brewers

Month	Period beginning	Period ending	Payment due date
January 2009	January 1, 2009	January 31, 2009	February 28, 2009*
February 2009	February 1, 2009	February 28, 2009	March 31, 2009
March 2009	March 1, 2009	March 31, 2009	April 30, 2009
April 2009	April 1, 2009	April 30, 2009	May 31, 2009*
May 2009	May 1, 2009	May 31, 2009	June 30, 2009
June 2009	June 1, 2009	June 30, 2009	July 31, 2009
July 2009	July 1, 2009	July 31, 2009	August 31, 2009
August 2009	August 1, 2009	August 31, 2009	September 30, 2009
September 2009	September 1, 2009	September 30, 2009	October 31, 2009*
October 2009	October 1, 2009	October 31, 2009	November 30, 2009
November 2009	November 1, 2009	November 30, 2009	December 31, 2009
December 2009	December 1, 2009	December 31, 2009	January 31, 2010*
January 2010	January 1, 2010	January 31, 2010	February 28, 2010*
February 2010	February 1, 2010	February 28, 2010	March 31, 2010
March 2010	March 1, 2010	March 31, 2010	April 30, 2010

*If your payment due date falls on a Saturday, Sunday or a public holiday, the payment will be considered as having been received on time if it is received the first business day following the due date.

All the technical publications related to the *Excise Act* and regulations are available on the CRA Web site at www.cra.gc.ca/exciseduty.