



## Labelling of Containers of Spirits

This memorandum explains the requirements relating to information that must be displayed on containers of spirits and on any packaging encasing those containers that are packaged by a spirits licensee in accordance with the *Excise Act, 2001* (the Act).

### Disclaimer

The information in this document does not replace the law found in the Act and its Regulations. It is provided for your reference. As it may not completely address your situation, you may wish to refer to the Act or its Regulations, or contact any Canada Revenue Agency (CRA) regional excise duty office for additional information. These offices are listed in Excise Duty Memorandum 1.1.2, [Regional Excise Duty Offices](#).

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### Labelling requirements

Information displayed on container  
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1. All spirits licensees who package spirits are required to ensure that specific information is displayed on the spirits container (e.g. bottles) and on any packaging encasing that container, immediately after the spirits are packaged.
2. These requirements apply to all spirits that are packaged by a spirits licensee, regardless of the spirits' intended destination (e.g., domestic consumption, export, duty free shops).

Meaning of "packaged"  
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3. To "package" spirits means to place them into a container with a capacity of not more than 100 litres that is ordinarily sold to consumers without being repackaged into smaller containers. Packaging spirits also includes placing them into a marked special container.

Meaning of "mark" and "special container"  
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4. A marked special container, in respect of spirits, is a container with a capacity of more than 100 litres but not more than 1,500 litres marked in a prescribed form and manner to indicate that it is intended for delivery to and use by a registered user, or for use at a bottle-your-own premises.
5. Additional information relating to the obligations and entitlements of spirits licensees is available in Excise Duty Memoranda 3.1.1, [Producers and Packagers of Spirits](#), and 8.1.1 [Excise Warehouses](#).

La version française de la présente publication est intitulée *Étiquetage de contenants de spiritueux*.



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## Information to be displayed

*Regulations Respecting the Information to be Displayed on Alcohol Containers and their Packaging*  
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6. The Regulations require the following information to be displayed on a container of spirits:
- (a) the name and address of the spirits licensee who packaged it; or
  - (b) the licence number of the spirits licensee who packaged it.
7. The name of the spirits licensee who packaged the spirits must be the legal name of the business entity to which the spirits licence has been granted.
8. If a spirits licensee wishes to display the trading name or operating name of its business, the legal name and address or the licence number must also be displayed.
9. The address need not include the licensee's full physical or mailing address. It is sufficient that the address indicate the city and province in which the spirits licensee is located.
10. The licence number that may be displayed on a container of spirits in lieu of the name and address of the licensee who packaged them refers to the number of the licence issued to the spirits licensee under the Act.
11. The placement of information to be displayed on a container of spirits is not restricted to the paper label. It may appear anywhere on the container and may be printed directly on the container. There is no specific font size or style for the name and address or for the licence number, as long as the information is visible and legible.
12. Spirits licensees are not required to obtain CRA pre-approval of labels they intend to use on containers of spirits or on any packaging encasing those containers.

## Contract packaging

- Spirits producer not packager
13. In certain situations, the spirits licensee who produces spirits is not the one who packages the spirits. For example, a spirits licensee may contract out the bottling to another spirits licensee. In such a case, the licensee who owns the spirits remains liable for the excise duty on those spirits.
- Administrative alternative to prescribed information
14. Spirits licensees who produce spirits and contract out the packaging of the spirits may wish to display their names and addresses or their licence numbers on the packaging, and not those of the spirits licensee who packaged the spirits. This is permitted, provided that the spirits licensee who produces the spirits stipulates in writing that it can readily identify the spirits licensee who packaged the spirits.

## Other statutes

15. While the Act does not impose specific requirements about other information that may be displayed on spirits labels or containers of spirits, or require pre-approval of labels prior to use by a spirits licensee, all spirits labels must also be in accordance with other federal statutes, such as the *Consumer Packaging and Labelling Act* that is available on the Department of Justice Web site at [laws.justice.gc.ca/en/showtdm/cs/C-38](http://laws.justice.gc.ca/en/showtdm/cs/C-38).

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16. Spirits licensees are encouraged to verify any other restrictions or requirements that may be in effect with all applicable federal and provincial departments and agencies.

17. Additional information concerning the *Food and Drug Act* is available on the Health Canada Web site at [www.hc-sc.gc.ca/food-aliment/friia-raaii/food\\_drugs-aliments\\_drogues/act-loi/e\\_index.html](http://www.hc-sc.gc.ca/food-aliment/friia-raaii/food_drugs-aliments_drogues/act-loi/e_index.html).

### **Contraventions and penalties**

Failure to comply

18. If a person fails to comply with the conditions or requirements of their licence, they may be subject to a penalty or face charges under the Act.

Enforcement  
Part 6

19. Additional information on contraventions and penalties will be provided in Excise Duty Memorandum 11.2.1, *Contraventions and Penalties*.

All of the memoranda in the Excise Duty Memoranda Series are available on the CRA Web site at [www.cra.gc.ca/exciseduty](http://www.cra.gc.ca/exciseduty), under *Excise Act, 2001 – Technical Information*.