



Excise Taxes and Special Levies Notice

ETSL-071

July 2009

Regulations Amending the Ships' Stores Regulations (2009)

On June 18, 2009, SOR/2009-195, *Regulations Amending the Ships' Stores Regulations (2009)* came into effect. Renewable fuels are now included on the list of goods that qualify as ships' stores making them eligible for relief of the customs duties and excise taxes that would otherwise apply. For excise tax purposes, these amendments are retroactive to April 1, 2008. These amendments were published in the *Canada Gazette, Part II* on July 8, 2009 and are available on the *Canada Gazette* Web site at: www.canadagazette.gc.ca.

For purposes of the *Ships' Stores Regulations*, "renewable fuel" includes fuel that is produced from biomass, waste material or feedstock of biological origin, whether or not the fuel is blended with a petroleum product.

Subsection 68.01(2) of the *Excise Tax Act* (the Act) provides that if excise tax has been paid in respect of fuel, an application may be made by, and a refund may be paid to, a purchaser who uses fuel as ships' stores, provided that no application in respect of the fuel is made by any person under section 68.17 or 70 of the Act.

With the recent amendments to the Schedule to the *Ships' Stores Regulations*, qualified purchasers are eligible to file a Form N15, *Application for Refund/Deduction of Excise Taxes* directly with the CRA to apply for a refund of the excise tax paid on renewable fuel retroactive to April 1, 2008, pursuant to subsection 68.01(2) of the Act. All end-user refund claims must be submitted within two years from the date of purchase.

A qualified purchaser of renewable fuels (as well as other qualifying fuels) may now purchase fuel excise tax exempt by providing the fuel supplier, at the time of delivery, with Form K36A, *Ships' Stores Declaration and Clearance Certificate*, or other acceptable documentation.

More information

For more information please see Excise Taxes and Special Levies Notice ETSL69, *Proposed Amendment to the Ships' Stores Regulations to Include Renewable Fuels*. Please call the excise tax information line at 1-888-609-0073 for questions relating to your particular circumstances.

All technical publications related to excise taxes and special levies are available on the CRA Web site at www.cra.gc.ca/etsl.

La version française du présent document est intitulée, *Règlement modifiant le Règlement sur les provisions de bord (2009)*.



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