



CANADA

CONSOLIDATION

CODIFICATION

Regulations Relieving Special Duty on Certain Tobacco Products

Règlement exonérant certains produits du tabac du droit spécial

SOR/2003-202

DORS/2003-202

Current to June 19, 2024

À jour au 19 juin 2024

Last amended on November 9, 2023

Dernière modification le 9 novembre 2023

OFFICIAL STATUS OF CONSOLIDATIONS

Subsections 31(1) and (3) of the *Legislation Revision and Consolidation Act*, in force on June 1, 2009, provide as follows:

Published consolidation is evidence

31 (1) Every copy of a consolidated statute or consolidated regulation published by the Minister under this Act in either print or electronic form is evidence of that statute or regulation and of its contents and every copy purporting to be published by the Minister is deemed to be so published, unless the contrary is shown.

...

Inconsistencies in regulations

(3) In the event of an inconsistency between a consolidated regulation published by the Minister under this Act and the original regulation or a subsequent amendment as registered by the Clerk of the Privy Council under the *Statutory Instruments Act*, the original regulation or amendment prevails to the extent of the inconsistency.

LAYOUT

The notes that appeared in the left or right margins are now in boldface text directly above the provisions to which they relate. They form no part of the enactment, but are inserted for convenience of reference only.

NOTE

This consolidation is current to June 19, 2024. The last amendments came into force on November 9, 2023. Any amendments that were not in force as of June 19, 2024 are set out at the end of this document under the heading “Amendments Not in Force”.

CARACTÈRE OFFICIEL DES CODIFICATIONS

Les paragraphes 31(1) et (3) de la *Loi sur la révision et la codification des textes législatifs*, en vigueur le 1^{er} juin 2009, prévoient ce qui suit :

Codifications comme élément de preuve

31 (1) Tout exemplaire d'une loi codifiée ou d'un règlement codifié, publié par le ministre en vertu de la présente loi sur support papier ou sur support électronique, fait foi de cette loi ou de ce règlement et de son contenu. Tout exemplaire donné comme publié par le ministre est réputé avoir été ainsi publié, sauf preuve contraire.

[...]

Incompatibilité — règlements

(3) Les dispositions du règlement d'origine avec ses modifications subséquentes enregistrées par le greffier du Conseil privé en vertu de la *Loi sur les textes réglementaires* l'emportent sur les dispositions incompatibles du règlement codifié publié par le ministre en vertu de la présente loi.

MISE EN PAGE

Les notes apparaissant auparavant dans les marges de droite ou de gauche se retrouvent maintenant en caractères gras juste au-dessus de la disposition à laquelle elles se rattachent. Elles ne font pas partie du texte, n'y figurant qu'à titre de repère ou d'information.

NOTE

Cette codification est à jour au 19 juin 2024. Les dernières modifications sont entrées en vigueur le 9 novembre 2023. Toutes modifications qui n'étaient pas en vigueur au 19 juin 2024 sont énoncées à la fin de ce document sous le titre « Modifications non en vigueur ».

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Registration
SOR/2003-202 June 5, 2003

EXCISE ACT, 2001

Regulations Relieving Special Duty on Certain Tobacco Products

P.C. 2003-856 June 5, 2003

Her Excellency the Governor General in Council, on the recommendation of the Minister of National Revenue, pursuant to paragraph 304(1)(o) of the *Excise Act, 2001*^a, hereby makes the annexed *Regulations Relieving Special Duty on Certain Tobacco Products*.

Enregistrement
DORS/2003-202 Le 5 juin 2003

LOI DE 2001 SUR L'ACCISE

Règlement exonérant certains produits du tabac du droit spécial

C.P. 2003-856 Le 5 juin 2003

Sur recommandation de la ministre du Revenu national et en vertu de l'alinéa 304(1)o) de la *Loi de 2001 sur l'accise*^a, Son Excellence la Gouverneure générale en conseil prend le *Règlement exonérant certains produits du tabac du droit spécial*, ci-après.

^a S.C. 2002, c. 22

^a L.C. 2002, ch. 22

Regulations Relieving Special Duty on Certain Tobacco Products

Definition

1 In these Regulations, **Act** means the *Excise Act, 2001*.

Relief

2 For the purposes of paragraph 58(1)(a) of the Act, a tobacco product of a brand set out in Schedule 1 is a prescribed tobacco product.

3 For the purposes of paragraph 58(2)(a) of the Act, a cigarette exported under a brand set out in Schedule 2 is a prescribed cigarette.

Coming into Force

4 These Regulations take effect on July 1, 2003.

Règlement exonérant certains produits du tabac du droit spécial

Définition

1 Dans le présent règlement, **Loi** s'entend de la *Loi de 2001 sur l'accise*.

Exonérations

2 Sont visés, pour l'application de l'alinéa 58(1)a) de la Loi, les produits du tabac dont l'appellation commerciale est mentionnée à l'annexe 1.

3 Sont visées, pour l'application de l'alinéa 58(2)a) de la Loi, les cigarettes exportées sous une appellation commerciale mentionnée à l'annexe 2.

Entrée en vigueur

4 Le présent règlement prend effet le 1^{er} juillet 2003.

SCHEDULE 1

(Section 2)

Tobacco Products

ABC
Adanac
Algonquin
American Choice Full Flavour 100's
American Choice Full Flavour King Size
American Choice Light 100's
American Choice Light King Size
American Choice Menthol 100's
American Choice Menthol King Size
American Choice Menthol Light 100's
American Choice Menthol Light King Size
American Choice Non Filter King Size
American Choice Ultra Light 100's
American Choice Ultra Light King Size
Bacha
Bahrein
Baja Full Flavour 100's
Baja Full Flavour KS
Baja Lights 100's
Baja Lights KS
Baja Menthol 100's
Baja Menthol KS
Baja Menthol Light KS
Baja Menthol Lights 100's
Baja Non Filter KS
Baja Ultra Light 100's
Baja Ultra Light KS
Bronco
Bronza Gold
Bronza Silver
Camron Bay Full Flavour 100's
Camron Bay Full Flavour King Size
Camron Bay Light 100's
Camron Bay Light King Size
Camron Bay Menthol 100's
Camron Bay Menthol King Size
Camron Bay Menthol Light 100's

ANNEXE 1

(article 2)

Produits du tabac

ABC
Adanac
Algonquin
American Choice Full Flavour 100's
American Choice Full Flavour King Size
American Choice Light 100's
American Choice Light King Size
American Choice Menthol 100's
American Choice Menthol King Size
American Choice Menthol Light 100's
American Choice Menthol Light King Size
American Choice Non Filter King Size
American Choice Ultra Light 100's
American Choice Ultra Light King Size
Bacha
Bahrein
Baja Full Flavour 100's
Baja Full Flavour KS
Baja Lights 100's
Baja Lights KS
Baja Menthol 100's
Baja Menthol KS
Baja Menthol Light KS
Baja Menthol Lights 100's
Baja Non Filter KS
Baja Ultra Light 100's
Baja Ultra Light KS
Bronco
Bronza Gold
Bronza Silver
Camron Bay Full Flavour 100's
Camron Bay Full Flavour King Size
Camron Bay Light 100's
Camron Bay Light King Size
Camron Bay Menthol 100's
Camron Bay Menthol King Size
Camron Bay Menthol Light 100's

Camron Bay Menthol Light King Size
Camron Bay Non Filter King Size
Camron Bay Ultra Light 100's
Camron Bay Ultra Light King Size
Canadian
Canadian Aroma
Canadian Finest
Canadian Gold
Canadian Leaf
Canadian Natural Fine Cut Tobacco
Canadian Pride Blue
Canadian Pride Red
Canadian XL
Capitol
Capitol Full Flavour
Capitol Lights
Caribou
Carolina
Catalina Full Flavour 100's
Catalina Full Flavour King Size
Catalina Light 100's
Catalina Light King Size
Catalina Menthol 100's
Catalina Ultra Light 100's
Champion
Chief
CIGS Full Flavour 100's
CIGS Full Flavour King Size
CIGS Light 100's
CIGS Light King Size
CIGS Menthol 100's
CIGS Menthol King Size
CIGS Menthol Light 100's
CIGS Menthol Light King Size
CIGS Ultra Light 100's
CIGS Ultra Light King Size
Cijara
Coastal
Cobalt
Costero
Couture

Camron Bay Menthol Light King Size
Camron Bay Non Filter King Size
Camron Bay Ultra Light 100's
Camron Bay Ultra Light King Size
Canadian
Canadian Aroma
Canadian Finest
Canadian Gold
Canadian Leaf
Canadian Natural Fine Cut Tobacco
Canadian Pride Blue
Canadian Pride Red
Canadian XL
Capitol
Capitol Full Flavour
Capitol Lights
Caribou
Carolina
Catalina Full Flavour 100's
Catalina Full Flavour King Size
Catalina Light 100's
Catalina Light King Size
Catalina Menthol 100's
Catalina Ultra Light 100's
Champion
Chief
CIGS Full Flavour 100's
CIGS Full Flavour King Size
CIGS Light 100's
CIGS Light King Size
CIGS Menthol 100's
CIGS Menthol King Size
CIGS Menthol Light 100's
CIGS Menthol Light King Size
CIGS Ultra Light 100's
CIGS Ultra Light King Size
Cijara
Coastal
Cobalt
Costero
Couture

Deer
Derby
Desert
Director
Donia
Doral
Dreams
Dynasty
1839, An American Heritage
Euro
Expo
Export 'A' Custom Cut
Export 'A' Preferred
Export 'A' Preferred Cut
Export 'A' Select
Export 'A' Select Cut
Export 'A' Special Cut
First Nations
First One
Flame
Free Man
Future
Galbi
General Jack's Full Flavour 100's
General Jack's Full Flavour KS
General Jack's Lights 100's
General Jack's Lights KS
General Jack's Menthol 100's
General Jack's Menthol KS
General Jack's Menthol Lights 100's
General Jack's Menthol Lights KS
General Jack's Non Filter KS
General Jack's Ultra Lights 100's
General Jack's Ultra Lights KS
Gold Coast
GPC
GPC Approved
GPC Full Flavour
GPC Lights
GPC Ultra Lights
Great

Deer
Derby
Desert
Director
Donia
Doral
Dreams
Dynasty
Euro
Expo
Export 'A' Custom Cut
Export 'A' Preferred
Export 'A' Preferred Cut
Export 'A' Select
Export 'A' Select Cut
Export 'A' Special Cut
First Nations
First One
Flame
Free Man
Future
Galbi
General Jack's Full Flavour 100's
General Jack's Full Flavour KS
General Jack's Lights 100's
General Jack's Lights KS
General Jack's Menthol 100's
General Jack's Menthol KS
General Jack's Menthol Lights 100's
General Jack's Menthol Lights KS
General Jack's Non Filter KS
General Jack's Ultra Lights 100's
General Jack's Ultra Lights KS
Gold Coast
GPC
GPC Approved
GPC Full Flavour
GPC Lights
GPC Ultra Lights
Great
Gugu

Gugu
Guru
Hobby
Imperial Special Blend
Joe's Con Filtro
Kent
K-Full Flavour Cigarettes
King
Kingsboro
LD
Link
Lucky Strike
MacDonald Export 'A' Custom Cut
MacDonald Export 'A' Preferred
MacDonald Export 'A' Preferred Cut
MacDonald Export 'A' Select
MacDonald Export 'A' Select Cut
MacDonald Export 'A' Special Cut
Mark Adams No. 1
Maxim
Max X King Size
Max X Light King Size
MAXX King Size
MAXX Light King Size
MAXX Light Regular Size
Maxxon
MAXX Regular Size
Median
Médina
Mercer
Meskwaki
Mild Seven
Mohawk Full Flavour 100's
Mohawk Full Flavour King Size
Mohawk Light 100's
Mohawk Light King Size
Mohawk Menthol 100's
Mohawk Menthol King Size
Mohawk Menthol Light 100's
Mohawk Menthol Light King Size
Mohawk Menthol Ultra Light 100's

Guru
Hobby
Imperial Special Blend
Joe's Con Filtro
Kent
K-Full Flavour Cigarettes
King
Kingsboro
LD
Link
Lucky Strike
MacDonald Export 'A' Custom Cut
MacDonald Export 'A' Preferred
MacDonald Export 'A' Preferred Cut
MacDonald Export 'A' Select
MacDonald Export 'A' Select Cut
MacDonald Export 'A' Special Cut
Mark Adams No. 1
Maxim
Max X King Size
Max X Light King Size
MAXX King Size
MAXX Light King Size
MAXX Light Regular Size
Maxxon
MAXX Regular Size
Median
Médina
Mercer
Meskwaki
Mild Seven
1839, An American Heritage
Mohawk Full Flavour 100's
Mohawk Full Flavour King Size
Mohawk Light 100's
Mohawk Light King Size
Mohawk Menthol 100's
Mohawk Menthol King Size
Mohawk Menthol Light 100's
Mohawk Menthol Light King Size
Mohawk Menthol Ultra Light 100's

Mohawk Menthol Ultra Light King Size
Mohawk Ultra Light 100's
Mohawk Ultra Light King Size
Monarch
Monte Carlo
Montreal Blend
Moose
Muskoka Special Blend
MVP Full Flavour 100's
MVP Full Flavour King Size
MVP Light 100's
MVP Light King Size
MVP Menthol 100's
MVP Menthol King Size
MVP Menthol Light 100's
MVP Menthol Light King Size
MVP Non Filter King Size
MVP Ultra Light 100's
MVP Ultra Light King Size
Native Sun Full Flavour 100's
Native Sun Full Flavour King Size
Native Sun Light 100's
Native Sun Light King Size
Native Sun Menthol 100's
Native Sun Menthol King Size
Native Sun Menthol Light 100's
Native Sun Menthol Light King Size
Native Sun Non Filter King Size
Native Sun Ultra Light 100's
Native Sun Ultra Light King Size
Northern
Northern Nights
Northern Sky
NorthLand
OG
Opal Full Flavour 120's
Optiva Full Flavour 100's
Optiva Full Flavour King Size
Optiva Lights 100's
Optiva Lights King Size
Optiva Menthol 100's

Mohawk Menthol Ultra Light King Size
Mohawk Ultra Light 100's
Mohawk Ultra Light King Size
Monarch
Monte Carlo
Montreal Blend
Moose
Muskoka Special Blend
MVP Full Flavour 100's
MVP Full Flavour King Size
MVP Light 100's
MVP Light King Size
MVP Menthol 100's
MVP Menthol King Size
MVP Menthol Light 100's
MVP Menthol Light King Size
MVP Non Filter King Size
MVP Ultra Light 100's
MVP Ultra Light King Size
Native Sun Full Flavour 100's
Native Sun Full Flavour King Size
Native Sun Light 100's
Native Sun Light King Size
Native Sun Menthol 100's
Native Sun Menthol King Size
Native Sun Menthol Light 100's
Native Sun Menthol Light King Size
Native Sun Non Filter King Size
Native Sun Ultra Light 100's
Native Sun Ultra Light King Size
Northern
Northern Nights
Northern Sky
NorthLand
OG
Opal Full Flavour 120's
Optiva Full Flavour 100's
Optiva Full Flavour King Size
Optiva Lights 100's
Optiva Lights King Size
Optiva Menthol 100's

Optiva Menthol King Size
Optiva Menthol Lights 100's
Optiva Menthol Lights King Size
Optiva Non Filter King Size
Optiva Ultra Lights 100's
Optiva Ultra Lights King Size
Orchard
Orleans
Palm
Palms
Panama Blue
Panama Red
Piano
Polar Ice
Price Full Flavour 100's
Price Full Flavour King Size
Price Light 100's
Price Light King Size
Price Menthol 100's
Price Menthol King Size
Price Menthol Light 100's
Price Menthol Light King Size
Price Menthol Ultra Light 100's
Price Menthol Ultra Light King Size
Price Ultra Light 100's
Price Ultra Light King Size
Private Supreme King Size
Private Supreme Light King Size
Private Supreme Light Regular Size
Private Supreme Regular Size
Queen
Racing
Raïs Menthol
Raja
Rancher
Real Supreme King Size
Real Supreme Light King Size
Real Supreme Light Regular Size
Real Supreme Regular Size
Regular
Remington

Optiva Menthol King Size
Optiva Menthol Lights 100's
Optiva Menthol Lights King Size
Optiva Non Filter King Size
Optiva Ultra Lights 100's
Optiva Ultra Lights King Size
Orchard
Orleans
Palm
Palms
Panama Blue
Panama Red
Piano
Polar Ice
Price Full Flavour 100's
Price Full Flavour King Size
Price Light 100's
Price Light King Size
Price Menthol 100's
Price Menthol King Size
Price Menthol Light 100's
Price Menthol Light King Size
Price Menthol Ultra Light 100's
Price Menthol Ultra Light King Size
Price Ultra Light 100's
Price Ultra Light King Size
Private Supreme King Size
Private Supreme Light King Size
Private Supreme Light Regular Size
Private Supreme Regular Size
Queen
Racing
Raïs Menthol
Raja
Rancher
Real Supreme King Size
Real Supreme Light King Size
Real Supreme Light Regular Size
Real Supreme Regular Size
Regular
Remington

Renards

Reno

Revelation

Rich

Rocky

Russell

Sands

Savage

Scenic 101

Senator Full Flavour 100's

Senator Full Flavour King Size

Senator Light 100's

Senator Light King Size

Senator Menthol 100's

Senator Menthol King Size

Senator Menthol Light 100's

Senator Menthol Light King Size

Senator Non Filter King Size

Senator Ultra Light 100's

Senator Ultra Light King Size

Seneca Full Flavour

Seneca Full Flavour 100's

Seneca Lights

Seneca Lights 100's

Seneca Menthol Full Flavour

Seneca Menthol Full Flavour 100's

Seneca Menthol Lights

Seneca Menthol Lights 100's

Seneca Ultra Lights

Seneca Ultra Lights 100's

Show

Square

State

Sunset

Tacoma

Tail

Tassili

Temple

Thunder

Tip

Today

Renards

Reno

Revelation

Rich

Rocky

Russell

Sands

Savage

Scenic 101

Senator Full Flavour 100's

Senator Full Flavour King Size

Senator Light 100's

Senator Light King Size

Senator Menthol 100's

Senator Menthol King Size

Senator Menthol Light 100's

Senator Menthol Light King Size

Senator Non Filter King Size

Senator Ultra Light 100's

Senator Ultra Light King Size

Seneca Full Flavour

Seneca Full Flavour 100's

Seneca Lights

Seneca Lights 100's

Seneca Menthol Full Flavour

Seneca Menthol Full Flavour 100's

Seneca Menthol Lights

Seneca Menthol Lights 100's

Seneca Ultra Lights

Seneca Ultra Lights 100's

Show

Square

State

Sunset

Tacoma

Tail

Tassili

Temple

Thunder

Tip

Today

Trail
Tribal
Tribe Full Flavour 100's
Tribe Full Flavour King Size
Tribe Light 100's
Tribe Light King Size
Tribe Menthol 100's
Tribe Menthol King Size
Tribe Menthol Light 100's
Tribe Menthol Light King Size
Tribe Menthol Ultra Light 100's
Tribe Menthol Ultra Light King Size
Tribe Ultra Light 100's
Tribe Ultra Light King Size
Triple OG
Trophy
Tuna
Vermont
Versace Deluxe Ultra Lights 100's
Versace Deluxe Ultra Lights King Size
Versace Full Flavour 100's
Versace Full Flavour King Size
Versace Lights 100's
Versace Lights King Size
Versace Menthol 100's
Versace Menthol King Size
Versace Menthol Lights 100's
Versace Menthol Lights King Size
Versace Non Filter King Size
Versace Ultra Lights 100's
Versace Ultra Lights King Size
Viceroy
Virginia
Vybz
Walou
Watt
Wave
Westmount
Westport Full Flavour 100's
Westport Full Flavour King Size
Westport Lights 100's

Trail
Tribal
Tribe Full Flavour 100's
Tribe Full Flavour King Size
Tribe Light 100's
Tribe Light King Size
Tribe Menthol 100's
Tribe Menthol King Size
Tribe Menthol Light 100's
Tribe Menthol Light King Size
Tribe Menthol Ultra Light 100's
Tribe Menthol Ultra Light King Size
Tribe Ultra Light 100's
Tribe Ultra Light King Size
Triple OG
Trophy
Tuna
Vermont
Versace Deluxe Ultra Lights 100's
Versace Deluxe Ultra Lights King Size
Versace Full Flavour 100's
Versace Full Flavour King Size
Versace Lights 100's
Versace Lights King Size
Versace Menthol 100's
Versace Menthol King Size
Versace Menthol Lights 100's
Versace Menthol Lights King Size
Versace Non Filter King Size
Versace Ultra Lights 100's
Versace Ultra Lights King Size
Viceroy
Virginia
Vybz
Walou
Watt
Wave
Westmount
Westport Full Flavour 100's
Westport Full Flavour King Size
Westport Lights 100's

Westport Lights King Size
Westport Menthol 100's
Westport Menthol King Size
Westport Menthol Lights 100's
Westport Menthol Lights King Size
Westport Non Filter King Size
Westport Ultra Lights 100's
Westport Ultra Lights King Size
Whisky
Wildcat
Wings
XYZ
Yankee Blend Fine Cut Tobacco
Zenith
Zodiac

SOR/2005-184, s. 1; SOR/2012-184, s. 1; SOR/2018-41, s. 1; SOR/2023-242, s. 1.

Westport Lights King Size
Westport Menthol 100's
Westport Menthol King Size
Westport Menthol Lights 100's
Westport Menthol Lights King Size
Westport Non Filter King Size
Westport Ultra Lights 100's
Westport Ultra Lights King Size
Whisky
Wildcat
Wings
XYZ
Yankee Blend Fine Cut Tobacco
Zenith
Zodiac

DORS/2005-184, art. 1; DORS/2012-184, art. 1; DORS/2018-41, art. 1; DORS/2023-242, art. 1.

SCHEDULE 2

(Section 3)

Cigarettes

Camel

Canadian Gold

Darts

Poker

Rockets

Winston

Zig Zag

SOR/2012-184, s. 2; SOR/2023-242, s. 2.

ANNEXE 2

(article 3)

Cigarettes

Camel

Canadian Gold

Darts

Poker

Rockets

Winston

Zig Zag

DORS/2012-184, art. 2; DORS/2023-242, art. 2.