

MEMORANDUM D18-1-1

Ottawa, February 19, 1991

SUBJECT

IMPORTATION OF STILLS

This Memorandum outlines the provisions of the Excise Act concerning the importation of stills.

GUIDELINES AND GENERAL INFORMATION

Importation of Stills

1. In order to assist in the administration of the Excise Act and Regulations, all Customs offices are required to give notice of importation to the Regional Director of Excise having jurisdiction in their area outlining the details of all importations of stills, chemical stills, home water purifiers or parts thereof.

2. The notice of importation shall state:

- (a) date of release,
- (b) full name and address of exporter,
- (c) serial number of each apparatus,
- (d) measured content of each apparatus, if available,
- (e) description of each apparatus, and
- (f) full name and address of importer/owner.

3. A still is any distilling apparatus adapted or adaptable to the distillation of spirits. Section 10 of the Excise Act provides that stills can be legally imported only by a distiller licensed under the Excise Act. A list of licensed distillers may be found in Excise Circular ED 201-1, List of Licensees. If the importing distiller is not listed in Circular ED 201-1, the still will not be released until evidence of possession of a licence is provided.

4. However, chemical stills including home water purifiers as described in (a) and (b) below can be imported by and released to distillers, distributors, manufacturers and wholesalers of chemical stills, individuals, institutions or industrial enterprises:

(a) a chemical still is any apparatus suitable for distilling water or reclaiming alcohol or for use for scientific or industrial purposes; and

(b) a home water purifier is a distilling apparatus designed for that purpose.

5. Importers are advised that chemical stills including home water purifiers may be required to be licensed or registered. In order to obtain information concerning the licensing or registration requirements for such apparatus under the Excise Act, importers should contact the nearest Regional Director of Excise.

Penalty Information

6. Failure to comply with these provisions concerning the importation of stills could lead to the assessment of penalties under the Excise Act.

REFERENCES

ISSUING OFFICE —

Entry, Postal and Appraisal Division

LEGISLATIVE REFERENCES —

Excise Act, sections 3, 10, 131, 132, 134, 158

HEADQUARTERS FILE —

6043-0, 8100-1, 8341-4

SUPERSEDED MEMORANDA "D" —

D18-1-1, June 1, 1986

OTHER REFERENCES —

Circular ED 201-1

SERVICES PROVIDED BY THE DEPARTMENT ARE AVAILABLE IN BOTH OFFICIAL LANGUAGES.

THIS MEMORANDUM IS ISSUED UNDER THE AUTHORITY OF THE DEPUTY MINISTER OF NATIONAL REVENUE, CUSTOMS AND EXCISE.