



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 October 5, 2020

À jour au 5 octobre 2020

Last amended on March 7, 2018

Dernière modification le 7 mars 2018

## 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 October 5, 2020. The last amendments came into force on March 7, 2018. Any amendments that were not in force as of October 5, 2020 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<sup>er</sup> 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 5 octobre 2020. Les dernières modifications sont entrées en vigueur le 7 mars 2018. Toutes modifications qui n'étaient pas en vigueur au 5 octobre 2020 sont énoncées à la fin de ce document sous le titre « Modifications non en vigueur ».

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Produits du tabac

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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*<sup>a</sup>, 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*<sup>a</sup>, Son Excellence la Gouverneure générale en conseil prend le *Règlement exonérant certains produits du tabac du droit spécial*, ci-après.

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<sup>a</sup> S.C. 2002, c. 22

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<sup>a</sup> L.C. 2002, ch. 22

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## 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<sup>er</sup> 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  
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  
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

## **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  
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  
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 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  
Couture  
Deer  
Desert  
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

Canadian Finest  
Canadian Gold  
Canadian Leaf  
Canadian Natural Fine Cut Tobacco  
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  
Couture  
Deer  
Desert  
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

Export 'A' Special Cut  
First Nations  
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  
Guru  
Imperial Special Blend  
Joe's Con Filtro  
Kent  
King  
Kingsboro  
LD  
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  
Max X King Size  
Max X Light King Size  
MAXX King Size  
MAXX Light King Size  
MAXX Light Regular Size  
MAXX Regular Size  
Median

First Nations  
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  
Guru  
Imperial Special Blend  
Joe's Con Filtro  
Kent  
King  
Kingsboro  
LD  
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  
Max X King Size  
Max X Light King Size  
MAXX King Size  
MAXX Light King Size  
MAXX Light Regular Size  
MAXX Regular Size  
Median  
Médina



Médina  
Mercer  
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  
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

Mercer  
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

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  
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  
Raï's Menthol  
Raja  
Real Supreme King Size  
Real Supreme Light King Size  
Real Supreme Light Regular Size  
Real Supreme Regular Size  
Regular  
Remington  
Revelation  
Rocky  
Sands

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  
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  
Raï's Menthol  
Raja  
Real Supreme King Size  
Real Supreme Light King Size  
Real Supreme Light Regular Size  
Real Supreme Regular Size  
Regular  
Remington  
Revelation  
Rocky  
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  
Square  
State  
Sunset  
Tail  
Tassili  
Temple  
Thunder  
Tip  
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  
Trophy

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  
Square  
State  
Sunset  
Tail  
Tassili  
Temple  
Thunder  
Tip  
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  
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  
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.

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  
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

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

**SCHEDULE 2**

(Section 3)

**Cigarettes**

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Item	Brand
	Camel
1	Canadian Gold
	Winston
2	Zig Zag

SOR/2012-184, s. 2.

**ANNEXE 2**

(article 3)

**Cigarettes**

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Article	Appellation commerciale
	Camel
1	Canadian Gold
	Winston
2	Zig Zag

DORS/2012-184, art. 2.