



Agreement Among Related or Associated Brewers for the Allocation of Production Volume Limit

For the purposes of the reduced rates of excise duty imposed under section 170.1 of the Excise Act and set out in Part II.1 of the Schedule to that act, each Canadian licensed brewer that is related or associated with one or more other licensed brewers must complete and file an election agreement to identify all related or associated brewers and to allocate the first 75,000 hectolitres of beer¹ brewed in Canada among all related or associated brewers. This form may be used for this purpose.

This completed agreement must be sent to the brewer's regional excise duty office.

Business identification

| | |
|---------------|------------------|
| Business name | Telephone number |
| Address | Postal code |

| | | |
|------------------------------------|----------------|---|
| Business number (BN) R D | Licence number | Date election is filed (Year-Month-Day) |
|------------------------------------|----------------|---|

Allocation of production volume limit (for the first 75,000 hL of beer brewed in Canada) (If you need more space, include all required information on a separate sheet and attach it to this agreement.)

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|--|------------|--------------------|------------------------|-------------------------|--------------------------|--------------------------|
| Names of related or associated brewers | BN | From 0 to 2,000 hL | From 2,001 to 5,000 hL | From 5,001 to 15,000 hL | From 15,001 to 50,000 hL | From 50,001 to 75,000 hL |
| | R D | | | | | |
| | R D | | | | | |
| | R D | | | | | |
| | R D | | | | | |

Amendment to agreement

Is this an amended agreement to replace an agreement previously filed by any of the related or associated brewers listed above?

Yes No

Certification

I, _____, _____,

Print name Title

hereby certify that the information in this agreement is true, correct and complete.

_____ () _____

Signature Date Telephone number

¹ The term "beer" used throughout this form also includes "malt liquor".

Personal information is collected under the Excise Act and its regulations for the purpose of licence administration and compliance. All information provided is subject to verification and may include criminal record, credit checks and compliance. Information may be shared or verified with other federal, provincial or territorial government institutions to the extent authorized by law. Failure to provide this information may result in penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information, to request corrections if there are errors or omissions, and to file a complaint with the Privacy Commissioner of Canada regarding the handling of their information. Personal information is described in the personal information bank CRA PPU 062 at canada.ca/cra-info-source in "Appendix – Personal Information Banks (PIB)".

Instructions for completing the agreement

For more information, see Excise Duty Circular ED212-12, Related or Associated Persons Rules for Brewers, or Excise Duty Circular ED212-11, Application of Rates of Excise Duty on the First 75,000 Hectolitres of Beer Brewed in Canada, or contact your regional excise duty office.

| | |
|--|---|
| Identification | <p>Enter the following information:</p> <ul style="list-style-type: none"> • the full name of the company, which may be the legal name; and • the company's full mailing address, including the postal code and the telephone number. |
| Business number (BN), Licence number, Date election is filed | <p>Enter the following information in the appropriate boxes:</p> <ul style="list-style-type: none"> • your 9-digit business number (BN), two-letter (RD) program identifier and 4-digit reference number; • the number of the licence issued under the Excise Act and stated on your excise licence certificate (Form M1); and • the date of the agreement. |
| Allocation of beer production volume limit (for the first 75,000 hL of beer brewed in Canada) | <p>Enter the following information:</p> <ul style="list-style-type: none"> • in column 1, the legal name of each related or associated brewer in the group; • in column 2, the complete BN of each related or associated brewer in the group; and • in columns 3 to 7, the quantity of beer allocated to each brewer. The total quantity allocated to all brewers must not exceed 75,000 hL. <p>If there is insufficient space, please list on a separate sheet of paper all the above required information for any additional brewer and attach the sheet to this form.</p> |
| Amendment to agreement | <p>This section must only be completed if either of the following situations applies:</p> <ul style="list-style-type: none"> • there is a change in the relationships previously reported or • there is a change in the amount allocation among the related or associated brewers. <p>Each brewer affected must file a new election agreement by the 10th working day of the month following the date when the change was made.</p> |
| Certification | <p>An authorized person must sign this election agreement to certify that the information given on this form and any document attached is, to the best of their knowledge, correct and complete. The CRA will not process this form unless it is signed and dated by an authorized person of the company.</p> |

Agreement due date

This agreement must be filed by each associated or related brewer by the 10th working day of the month following the month or six-month period for which the brewer files their first Form K50B, Excise Duty Return – Brewer.

Where to send this completed and signed form

This form must be submitted to the excise duty office responsible for the region in which the brewery is located. These offices are listed in Excise Duty Memorandum EDM1-1-2, Regional Excise Duty Offices.

Each brewer in the group must retain a copy of the completed election agreement in their records, as well as any information used to prepare it.

For more information

If you require information on the excise duty rates or any technical matter, please contact your regional excise duty office.