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EXCISE, CUSTOMS AND MONOPOLIES AGENCY

COUNTRY FACT SHEET

CANADA



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COUNTRY
FACT SHEET

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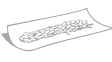


EXCISE, CUSTOMS AND MONOPOLIES AGENCY








































































































Fact sheet n°9 - Monograph series

Canada

Country Fact Sheet ^[1]

										CANADA 
31.9%	33.5%	12.7%	37.59 m	13.3%	1741.58 bn \$	23.0%	n.a.	57.8%	-	
Export Value (% GDP)	Import Value (% GDP)	Revenue collected by Customs as % of tax revenue	Total population	Tax Revenue (% GDP)	GDP	Gross capital formation (% GDP)	General Government spending (% GDP)	Private Consumption (% GDP)	EU's traditional own resources	

Tax revenue (bn €) ^[2]								
								
11.09 ^[3]			1.29 ^[3]	5.30 ^[3]	/		39.18 ^[4]	/

EXCISE															
Products	Tasks						Equipment					In-house company	Institution	Prohibition	
														 Canada Revenue Agency	
															
															
														 Canada Revenue Agency	
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														 Canada Revenue Agency	

^[1] The brochure is for presentation purposes only, it is the result of information taken from open sources. Any formal reference to such information must be taken from the official documents and reports of the respective Authority/Institution. The quantitative data refer to the year 2019 with the conversion rate as of December 31, 2019. Last Update: 01/04/22.

^[2] Values refer to 2019 revenue from customs, gaming sector and excise duties on energy products, electrical power, natural gas, alcohol and alcoholic beverages, processed tobacco, as well as the consumption tax on e-liquids (e-cigs) and tobacco smoking accessory products.

^[3] <https://stats.oecd.org/Index.aspx?DataSetCode=REVCAN>

^[4] <https://www.budget.gc.ca/efu-meb/2019/docs/statement-enonce/efu-meb-2019-eng.pdf>

^[5] <https://www.ccsa.ca/policy-and-regulations-cannabis>



CUSTOMS															
	Tasks							Equipment					In-house company	Institution	Prohibition

MONOPOLIES ^[6]																
Products	Tasks							Equipment					In-house company	Institution	Prohibition	
															Canada Energy Regulator	
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															Canada Revenue Agency	
															Canada Revenue Agency	
															Provinces and Territories	
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															Canada Revenue Agency	
															Canada Revenue Agency	

^[6] This refers to economic sectors subject to monopolies, based both on concession and/or authorisation.



MONOPOLIES^[6]

Products	Tasks							Equipment					In-house company	Institution	Prohibition
														Provinces and Territories	
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Other information

Energy products

Energy products used for "industrial" and automotive uses are subject to federal and provincial excise duties. Electricity and natural gas, whether used for carburation or combustion, are not subject to excise duty.⁷

Tobacco, Vaping, and Cannabis.

The Tobacco and Vaping Products Act regulates the manufacture, sale, labelling and promotion of tobacco and vaping products sold in Canada. A license to manufacture and import tobacco and tobacco products is issued by the Canada Revenue Agency, and all provinces require a license or permit to sell tobacco at retail. Vaping products are taxed throughout the country and are also subject to a Provincial Sales Tax.

The Cannabis Act (also known as Bill C-45) is the law that legalized the recreational use of cannabis in Canada in conjunction with Bill C-46; a federal excise duty and a surtax is levied by the Canadian Provinces and Territories. The Cannabis Act came into force on October 17, 2018. Provinces and territories are responsible for determining how cannabis is distributed and sold within their jurisdictions.

In all provinces, both medical and recreational cannabis can be legally purchased online, either from a government-run website or from a licensed private seller.

These products are regulated under a federal licensing regime, while retail sales are under the responsibility of provinces and territories, establishing an ancillary provincial licensing level.

Gambling

In Canada, gambling is generally considered illegal if the conditions set out in Part VII of the Criminal Code are not respected. The Code also requires that provinces and territories operate, regulate and provide licences, as well as establish the modalities in which gambling is conducted, which therefore differs from one province/territory to another.

Winnings from a Canadian lottery⁸ such as Lotto Max or 649, bingo and casino are considered windfalls and therefore are not subject to taxation.

[7] www.oecd.org/tax/tax-policy/taxing-energy-use-canada.pdf

[8] The *Interprovincial Lottery Corporation* (and its 5 Commissions) is an organization among provincial governments that manages lotteries.

The table below shows the regulatory agencies present in the individual provinces and territories:

Provinces and Territories	Regulatory Agency				
Alberta	Alberta Gaming, Liquor & Cannabis Commission	Horse Racing Alberta			
British Columbia	British Columbia Gaming Policy and Enforcement Branch	British Columbia Lottery Corporation	British Columbia Racing Division of Gaming Policy and Enforcement		
Manitoba	Liquor, Gaming and Cannabis Authority of Manitoba	Manitoba Horse Racing Commission			
New Brunswick	Atlantic Lottery Corporation	New Brunswick Department of Public Safety Liquor & Gaming Control Branch	New Brunswick Lotteries & Gaming Corporation		
Newfoundland And Labrador	Atlantic Lottery Corporation	Newfoundland and Labrador Department of Government Services			
Northwest Territories	Government of the Northwest Territories Municipal and Community Affairs	NWT & Nunavut Lotteries	Northwest Territories Lottery Commission		Canadian Pari-Mutuel Agency (CPMA) ^{9]}
Nova Scotia	Atlantic Lottery Corporation	Nova Scotia Alcohol and Gaming Division	Nova Scotia Gaming Corporation	Atlantic Provinces Harness Racing Commission	
Nunavut	Department of Community and Government Services Consumer Affairs Division	NWT & Nunavut Lotteries			
Ontario	Alcohol and Gaming Commission of Ontario	Ontario Lottery and Gaming Corporation			
Prince Edward Island	Atlantic Lottery Corporation	Prince Edward Island Department of Justice and Public Safety	Prince Edward Island Lotteries Commission	Atlantic Provinces Harness Racing Commission	
Québec	Régie des Alcools des Courses et des Jeux	Société des casinos du Québec	Société des loteries video du Québec		
Saskatchewan	Saskatchewan Indian Gaming Authority ^{10]}	Saskatchewan Liquor and Gaming Authority	Saskatchewan Liquor and Gaming, Horse Racing Branch		
Yukon	Yukon Lottery Commission	Yukon Registrar of Lotteries			

^{9]} The *Canadian Pari-Mutuel Agency* (CPMA) is a special operating Agency within Agriculture and Agri-Food Canada that regulates and oversees pari-mutuel on horse racing to ensure that wagering is conducted in an equitable manner for the public. The Agency is funded through the collection of a 0,8% tax on every horse racing wager in Canada.

^{10]} Provincial gaming legislation also applies to gaming facilities on Indian reserves, with the result that provincial approval and supervision is required for any gaming-related initiative.

Canada Revenue Agency - CRA

The Canada Revenue Agency is the federal government tax Agency responsible for functions related to tax assessments and controls and tax administration. The CRA collects taxes, administers tax laws and policies as well as grants and tax credits for the federal government and most provincial and territorial governments.

The CRA is the largest public organization in Canada and employs nearly **44.000 officers**.

The CRA is headquartered in Ottawa, Ontario.

The Agency is headed by the Minister of National Revenue, a Commissioner and a Board of Management. The Minister is responsible to Parliament and the Cabinet for all activities and for the exercise of regulatory powers. The Board of Management responsible for overseeing the organization and administration of the Agency and the management of the Agency's resources, services, personnel, assets, and contracts. In addition, it is responsible for the annual *Corporate Business Plan* which is used to identify performance goals and objectives and to allocate financial resources within the Agency.

The Agency is headed by a Commissioner appointed by the Prime Minister and has the status of Deputy Minister. The Commissioner is accountable to the Minister and assists and advises the Minister. The Commissioner as CEO of the Agency is responsible for the day-to-day management of the Agency, and must inform each central and peripheral department of the implementation of the programmes carried out by the Agency. He is assisted by a Deputy Commissioner appointed by the Prime Minister who exercises specific powers and duties delegated to him by the Commissioner and replaces him in case of absence.

Canada Border Services Agency – CBSA

Since December 2003, it has been the federal Agency responsible for border control, immigration and movement of goods, persons, animals and plants both to and from Canadian territory. It is headed by a President assisted by an Executive Vice-President, both with a mandate not exceeding five years and renewable for one or more terms. The President, under the direction of the Minister of Public Safety and Civil Protection, has control and management of the Agency and all matters related thereto.

The CSBA is headquartered in Ottawa, Ontario; it has a network of **1.200 local offices** in Canada and **39 offices in other foreign countries**. The Agency employs approximately **14.000 officers**, of whom more than 6.500 are uniformed agents.

The CSBA operates at 13 international airports and controls 117 territorial border crossings and major national ports, in addition its agents carry out controls on 27 railway lines.

Canada Energy Regulator - CER

The Canada Energy Regulator (CER) is the body that manages energy in motion safely and efficiently through pipelines and power lines. Regulates Canada's federal energy infrastructure throughout its life cycle, regulates pipelines, energy development, and trade in the Canadian public interest.









The CER supervises exploration and activities related to oil and gas; approves the export and import of natural gas and the export of oil.

The CER also makes decisions in relation to gas pipelines, power lines, offshore renewable energy projects and abandoned gas pipelines; supervises the construction of gas pipelines, inter-provincial and international power lines, works and activities, as well as abandoned plants; manages tolls and tariffs; makes decisions in relation to the interests, production and conservation of oil and gas; provides consultancy and reporting on energy matters; exercise its powers and perform its duties and functions in a manner that respects the commitments of the Government of Canada with respect to the *rights of the indigenous peoples* of Canada. The CER headquarters are located in Calgary, Alberta.

The organizational structure of the CER, with around **500 employees**, is as follows: a Board of Directors composed of a President, a Vice-president and 5 directors; an *Indigenous Executive Committee* composed of *9 members*; a CEO and a team of Commissioners, composed as follows: a Chief Commissioner, a Deputy Commissioner and 5 Commissioners.

Key to symbols

National data

National data	Symbols	Description
Export Value (% GDP) ^[11]		Exports of goods and services represent the value of all goods and other market services provided to the rest of the world.
Import Value (% GDP) ^[12]		Imports of goods and services represent the value of all goods and other market services received from the rest of the world.
Revenue collected by customs expressed as % of tax revenue ^[13]		This is calculated by dividing Customs duties and other duties/taxes in connection with imports and exports by government tax revenue collected by the central or federal government. This expresses how much such revenue contributed to government tax revenue.
Total population ^[14]		Total population is based on the <i>de facto</i> definition of population, which counts all residents regardless of legal status or citizenship. The values shown are midyear estimates.
Tax revenue (% GDP) ^[15]		Tax revenue refers to compulsory transfers to the central government for public purposes. Certain compulsory transfers such as fines, penalties, and most social security contributions are excluded. Refunds and corrections of erroneously collected tax revenue are treated as negative revenue.
GDP ^[16]		GDP at purchaser's prices is the sum of gross value added by all resident producers in the economy plus any product taxes and minus any subsidies not included in the value of the products. It is calculated without making deductions for depreciation of fabricated assets or for depletion and degradation of natural resources. Data are in current U.S. dollars. Dollar figures for GDP are converted from domestic currencies using single year official exchange rates.
Gross capital formation (% GDP) ^[17]		Gross capital formation (formerly gross domestic investment) includes expenditure for economic fixed assets (e.g. land improvements; purchases of plant, machinery & equipment; construction of roads, railways, schools, offices, hospitals, private residential homes, commercial and industrial buildings) and net changes in the levels of inventories (stocks of goods held by firms to cope with temporary or unforeseen production or sales fluctuations).
General Government spending (% GDP) ^[18]		General Government spending provides an indication of the size of government intervention across the Country. This indicator is measured in terms of thousand U.S. dollars <i>per capita</i> , and as percentage of GDP.

[11] [World Bank Open Data](#);

[12] [World Bank Open Data](#)

[13] http://www.wcoomd.org/-/media/wco/public/global/pdf/about-us/annual-reports/annual-report-2019_2020.pdf



[14] [World Bank Open Data](#)

[15] [World Bank Open Data](#)

[16] [World Bank Open Data](#)

[17] [World Bank Open Data](#)

[18] <https://data.oecd.org>

National data	Symbols	Description
Private consumption (%GDP)^[19]		Household final consumption expenditure (private consumption) is the market value of all goods and services, including durable products, purchased by households.
EU's traditional own resources^[20]		<p>The European Union's own resources are the main sources of revenue for the Union budget (98%). There are four types of own resources:</p> <ul style="list-style-type: none"> • Traditional, mainly customs duties on imports to the EU. • Based on value added tax (VAT). A rate of 0.3% applies to each EU Country's harmonized VAT base, limited to 50% of its gross national income (GNI). • Based on GNI. Each EU Country transfers to the EU a uniform percentage of its GNI. This is the EU's largest source of revenue. • A uniform rate of levy on the weight of non-recycled plastic packaging waste produced in each Member State. A new resource starting January 1, 2021. <p>For the overall purpose of the data presented in this brochure, it is highlighted the amount collected by way of duty on imported goods.</p>


















Areas of Competence












Areas of competence	Description
Excise	Activities relating to the management of the collection of indirect taxes levied on the production or on the consumption of special categories of consumer goods, based on quantity and not on value.
Customs	Management of customs services related to international trade in goods.
Monopolies	Management of a market in which the producer (or supplier of a specific good or service) is the State, or other subjects operating under concession and / or authorization.

^[19] [World Bank Open Data](#)










^[20] [EU Expenditure and Revenue 2014-2020](#)

Products






Product	Symbols	Description
Energy products		Gasoline, kerosene lamp oil or kerosene, gas or diesel oil, fuel oils, liquefied petroleum gases, coal, lignite, coke, other energy products used for carburation or combustion such as lubricating oil, methyl alcohol, animal or vegetable fats and oils.
Electrical power		Electrical power.
Natural gas		Natural gas for carburation or combustion.
Alcohol and alcoholic beverages		Ethyl alcohol (ethanol) fermented beverages other than wine and beer, beer, wine and, intermediate products.
Processed Tobacco		Processed tobacco: cigarettes; cigars; cigarillos; fine cut RYO (roll-your-own) tobacco, snuff and chewing tobacco (smokeless tobacco), other smoking tobacco (pipe and shisha tobacco), heat-not-burn (HNB) tobacco.
		Processed tobacco manufacturing.
		Processed tobacco distribution and storage.
		Processed tobacco trade monopoly.
		Processed tobacco online sales.
E-liquids (e-cigs)		Nicotine-containing or nicotine-free e-cigs consisting of e-liquids (excluding those authorized to be marketed as medicinal products).
		E-liquids manufacturing.
		E-liquids distribution and storage.
		E-liquids trade.
		E-liquids online sales through licensed retailers.
Tobacco smoking accessory products		Rolling papers and filter tips
		Tobacco and smoking accessories production.
		Tobacco and smoking accessories distribution and storage.

Product	Symbols	Description
		Tobacco and smoking accessories trade monopoly.
		Tobacco and smoking accessories online sales.
Sativa Hemp		Hemp-derived products (sativa hemp Linnaeus such as hemp flowers and leaves, oil and resin) to be smoked.
		Sativa hemp production.
		Sativa hemp distribution and storage.
		Sativa hemp trade.
		Sativa hemp online sales.
Gambling		Amusement machines, Bingo, tote games, fixed-odds games, horse-racing, sports games, online betting, skill games, cards, fixed-odds, betting exchange.
		Gambling production monopoly.
		Gambling commercialisation monopoly.
		Online gambling offer monopoly.

Tasks

Tasks	Symbols	Description
Judicial Police		The judicial Police carry out investigative activities into criminal matters and on the request of the judicial authorities.
Tax Police		The tax Police ascertain, by administrative means, tax offences and administer sanctions.
Monitoring		Administrative powers to request information, data or documents and to carry out inspections for the prevention and combatting of illegal and/or fraudulent behaviour.
Seizure/confiscation		Power to confiscate an asset temporarily or permanently.
Regulation		Power to adopt disciplinary and implementation rules.
Sanctions		Power to implement sanctioning measures.
Website blocking		Power to block access to websites without the necessary authorisations.
Prohibition		A prohibited activity which does not generate revenue; the authority retains the necessary competences and powers to enforce compliance and, if necessary, to sanction non-compliance.
In-house company		A subsidiary company for the provision of services.

Equipment

Equipment	Symbols	Description
Uniforms		Garment of a specific color and style which is worn by members of an institution, in order that they are easily distinguishable and recognisable.
Dog Unit		Police unit which having specific training are licensed to use dogs to carry out repression and prevention of crimes.
Arms		Equipment of arms to carry out duties of role, to overcome resistance, to resist violence or to prevent an offence from taking place.
Vehicles with emergency lights and sirens		Vehicles equipped with warning lights and sirens to alert as to their presence.
Internal ChemLabs		ChemLabs tasked with research and analysis of goods.



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