

**Requirements for the Purchase of Ethyl Alcohol Excise Duty Out**  
**Under the Provisions of the Excise Act**

All ethyl alcohol, both 95% and 100 % absolute, which is purchased from Commercial Alcohols is purchased exclusive of Excise Duty under a drawback provision of the Excise Act .

This regulation requires that 100% of the material purchased be used for scientific purposes only and not diverted to any other use.

Under these regulations every person purchasing spirits that are subject to a drawback under subsection 135(2) of the Act, of the excise duties paid thereon, shall

(a) keep accurate records of all spirits purchased and used or disposed of in any manner and retain those records for a period of six years from the date of purchase of the spirits; and

(b) make the records referred to in paragraph (a) available for inspection by an officer at any time during usual business hours.

Failure to maintain records of usage or to use this material for other purposes is considered a contravention of the act and will subject the user to an assessment and penalties.

Ethyl Alcohol Log                      95% or 100% (specify)\_\_\_\_\_

| Date | Amount Taken | Amount Received | Balance on Hand<br>-Litres- | Signature | Department | Reason for Use |
|------|--------------|-----------------|-----------------------------|-----------|------------|----------------|
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All purchases of ethyl alcohol are to be used for scientific purposes only. All purchases and end uses must be entered into this log. Records must be retained for a period of 6 years and are to be made available to an Excise Officer, upon request. Failure to maintain adequate books and records for the specified period will attract penalties under the Excise Act.

Use a separate log for each of 95% and 100% ethanol.

**Ethyl Alcohol Purchased Under  
Excise Act, 2001**  
*End-Use Affidavit and Delegation of Authority to Purchase*

I, \_\_\_\_\_, \_\_\_\_\_  
Print Full Name, (given name, surname) Title

Department: \_\_\_\_\_ Employee ID # \_\_\_\_\_

Room Number: \_\_\_\_\_ Building: \_\_\_\_\_

Phone: \_\_\_\_\_ email: \_\_\_\_\_

do hereby declare that ~~solely and exclusively~~ **solely and exclusively for scientific purposes** in accordance with the provisions of the  
Excise Act, 2001. \_\_\_\_\_

I further declare that I will be responsible for the security and propeted Police and/or ~~Revenue~~ **Revenue** Agency, accurate  
and proper end use records to that effect.

\_\_\_\_\_  
(Signature of Account Holder) (Date)

I hereby delegate authority to the following individual(s) to purchase ethyl alcohol, both 95% and 100% absolute,

|                                |                      |                   |                 |
|--------------------------------|----------------------|-------------------|-----------------|
| _____<br>(Full Name – Printed) | _____<br>Employee ID | _____<br>Lab Rm.# | _____<br>Bldg N |
| _____<br>(Full Name – Printed) | _____<br>Employee ID | _____<br>Lab Rm.# | _____<br>Bldg N |
| _____<br>(Full Name – Printed) | _____<br>Employee ID | _____<br>Lab Rm.# | _____<br>Bldg N |
| _____<br>(Full Name – Printed) | _____<br>Employee ID | _____<br>Lab Rm.# | _____<br>Bldg N |