

# Notice of Ways and Means Motion to amend the Excise Act

That it is expedient to amend the *Excise Act* as follows:

## Beer Taxation

**1 (1) The portion of the definition *beer* or *malt liquor* in section 4 of the *Excise Act* before paragraph (a) is replaced by the following:**

*beer* or *malt liquor* means any product (other than *wine*, as defined in section 2 of the *Excise Act, 2001*) containing more than 0.5% absolute ethyl alcohol by volume that is

**(2) Subsection (1) comes into force, or is deemed to have come into force, on July 1, 2022.**

**2 (1) Subsection 170.1(3) of the Act is replaced by the following:**

### Exclusion of exports

**(3)** In subsection (1), the reference to “first 75,000 hectolitres of beer and malt liquor brewed in Canada” does not include beer or malt liquor that is exported or deemed to be exported under section 173.

**(2) Subsection (1) comes into force, or is deemed to have come into force, on July 1, 2022.**