

**Americas · Tax stamps on excise goods**

Canada

Tobacco, cannabis and vaping products sold to consumers must carry a federal excise stamp that seals the package; each province uses its own stamp colour. Medicines carry GS1 DataMatrix with GTIN, lot and expiry under an industry roadmap, but Health Canada does not mandate unit serialization.

THE REGIME

SYSTEM	Excise stamps on tobacco, cannabis and vaping products (Canada Revenue Agency)
CODE ON THE PRODUCT	Physical security stamps, coloured by province; GS1 DataMatrix on medicines by industry roadmap (no serial number required)
AGGREGATION	No.

STEPS FOR A SUPPLIER

- ☐ Hold the licence of a manufacturer or importer of excise goods.
- ☐ Order stamps from the authority for each batch: Excise stamps on tobacco.
- ☐ Apply a stamp to every unit before release and activate it in the system.
- ☐ Keep stock and reports in line: unstamped goods can be seized.

ON THE LINE, BEFORE THE FIRST SHIPMENT

- ☐ The data in the code is agreed: GTIN, serial number, batch, expiry date or crypto tail, as the rules for your product group require.

- ☐ A verifier has graded printed samples (ISO/IEC 15415 for 2D codes) before the first shipment.

- ☐ A camera after the printer reads every code at line speed, and packs with an unreadable code are rejected.

- ☐ Records show which code went on which pack, case and pallet, ready for the report to the system.

DATES AHEAD

No announced dates.

SOURCES

1. CRA: excise stamps, information for consumers: <https://www.canada.ca/en/revenue-agency/services/tax/technical-information/excise-duty/excise-stamps-information-consumers.html>
2. CRA: EDN29 tobacco stamp order process: <https://www.canada.ca/en/revenue-agency/services/tax/technical-information/excise-duty/excise-duty-notices/edn29-tobacco-stamping-regime-excise-stamp-order-process.html>
3. GS1 Canada: pharmacy roadmap: <https://gs1ca.org/pharmacy/roadmap/>

Current version and all sources:
2dtracker.com/country/canada.html

Typical steps. This is not legal advice: check the regulation itself.