

Standard Operational Procedure
SOP-EHS-006**Management of Non-Duty-Paid Ethyl Alcohol of Undenatured Grade
for Research Purposes****1. Purpose**

To establish a procedure for ensuring that Non-Duty-Paid Ethyl Alcohol of Undenatured Grade covered under the *Excise Act, 2001* is acquired, handled, and disposed of in a safe and secure manner. This includes compliance with the requirements for working with Non-Duty-Paid Ethyl Alcohol of Undenatured Grade in a research setting established by the Canada Revenue Agency (CRA) and La Régie des alcools, des courses et des jeux.

2. Definitions

Definitions are in accordance with the *Excise Act, 2001* (S.C. 2002, c. 22)¹, the *Denatured and Specially Denatured Alcohol Regulations* (SOR/2005-22)² and the *Loi sur les Infractions en Matière de Boissons Alcooliques* (chapitre I-8.1)³.

Canada Revenue Agency (CRA): refers to the federal governmental organization that is responsible for the issuance of licence to purchase, store and use Non-Duty-Paid packaged alcohol for research.

Denatured Alcohol: means any prescribed grade of denatured alcohol made from spirits in accordance with the prescribed specification for that grade (as defined in the *Denatured and Specially Denatured Alcohol Regulations*).

Denaturing: means to denature spirits into denatured alcohol or specially denatured alcohol using prescribed denaturants in the prescribed manner (as defined in the *Denatured and Specially Denatured Alcohol Regulations*).

Ethyl Alcohol of Undenatured Grade: refers to a Non-Duty-Paid packaged alcohol covered under the *Excise Act, 2001* and not covered under the *Denatured and Specially Denatured Alcohol Regulations* (SOR/2005-22).

External Inspectors: means inspectors from the CRA or *La Régie des alcools, de courses et des jeux*.

¹ laws-lois.justice.gc.ca/eng/acts/E-14.1/

² laws-lois.justice.gc.ca/eng/regulations/sor-2005-22/FullText.html

³ www2.publicationsduquebec.gouv.qc.ca/dynamicSearch/telecharge.php?type=2&file=/I_8_1/I8_1.htm

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La Régie des alcools, des courses et des jeux: refers to the provincial government organization responsible of delivering an authorization to the University for the use of Ethyl Alcohol of Undenatured Grade for research purposes.

Non-Duty-Paid: in respect to packaged alcohol, means that duty, other than special duty, has not been paid on the alcohol.

Principal Investigator (PI)/Laboratory Designate: refers to Concordia faculty/staff/student appointed by each group or laboratory using Non-Duty-Paid Ethyl Alcohol of Undenatured Grade to ensure compliance with CRA requirements and the *Excise Act, 2001*.

University: refers to Concordia University.

3. Role & Responsibilities

3.1 Loyola Campus

3.1.1. Chemical Store (Faculty of Arts & Sciences)

- Acts as sole supplier of Non-Duty-Paid Ethyl Alcohol of Undenatured Grade for research purposes for the Loyola campus.
- Oversees the ordering, distribution, shipment, tracking and disposal of Non-Duty-Paid Ethyl Alcohol of Undenatured Grade for the Loyola campus.
- Ensures full compliance of all Non-Duty-Paid Ethyl Alcohol of Undenatured Grade users for the Loyola campus including investigation of incidents of non-compliance or missing inventory.

3.2 SGW Campus

3.2.1. Environmental Health and Safety (EHS)

- Establishes internal procedures to ensure compliance with licence requirements for SGW campus research groups who are purchasing Non-Duty-Paid Ethyl Alcohol of Undenatured Grade for research purposes directly from external suppliers in Canada.
- Provides oversight and guidance for laboratories/research groups using Non-Duty-Paid Ethyl Alcohol of Undenatured Grade for research purposes.
- Trains or informs the Principal Investigator (PI)/Laboratory Designate and other laboratory users regarding the rules and regulations governing the purchase, usage and disposal of Non-Duty-Paid Ethyl Alcohol of Undenatured Grade.
- Inspects laboratories storing and/or handling Non-Duty-Paid Ethyl Alcohol of Undenatured Grade

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- Investigates incidents involving non-compliance with regulations and/or missing inventory.
- Coordinates inspections of storage and handling locations with External Inspectors.

3.2.2. Principal Investigator (PI) / Laboratory Designate

- Ensures that they operate according to the *Excise Act, 2001*, CRA and *La Régie des alcools, des courses et des jeux* requirements, including:
 - Keeping Non-Duty-Paid Ethyl Alcohol of Undenatured Grade in a secure location, e.g. a locked flammable liquid storage cabinet within the laboratory;
 - Limiting access to authorized individuals;
 - Providing EHS with list of authorized individuals and locations;
 - Keeping transfer records of Non-Duty-Paid Ethyl Alcohol of Undenatured Grade from storage containers to smaller vessels for laboratory usage. Transfer records must include the following information:
 - a) Date of the transfer (day, month, year);
 - b) Storage location (room number);
 - c) Amount (in ml or L) removed from storage;
 - d) Amount (in ml or L) remaining in storage;
 - e) Name of the authorized individual performing the transfer;
 - f) Signature of the authorized individual performing the transfer.
 - Clearly identifying any hazardous waste containing Non-Duty-Paid Ethyl Alcohol of Undenatured Grade; and
 - Notifying EHS immediately whenever a Non-Duty-Paid Ethyl Alcohol of Undenatured Grade storage container is emptied.

4. Process for Acquisition, Storage, and Usage

4.1 General Conditions

- 4.1.1. Under the *Excise Act, 2001*, an authorization issued by the CRA is required for a PI to be exempted of paying the excise tax when ordering Ethyl Alcohol of Undenatured Grade for research purposes.
- 4.1.2. Under the *La Régie des alcools, des courses et des jeux*, as an educational establishment, the University is authorized to use Non-Duty-Paid Ethyl Alcohol of Undenatured Grade for research purposes, providing full compliance with the abovementioned requirements.
- 4.1.3. Any use of Non-Duty-Paid Ethyl Alcohol of Undenatured Grade must comply with the government regulations.

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4.2 Loyola Campus

- 4.2.1. For the Loyola campus, the Chemical Store coordinates all purchases, distribution and disposal of Non-Duty-Paid Ethyl Alcohol of Undenatured Grade.
- 4.2.2. All Loyola-based PIs requiring Ethyl Alcohol of Undenatured Grade for research purposes must acquire it from the Chemical Store.

4.3 SGW Campus

- 4.3.1. Research groups intending to purchase Non-Duty-Paid Ethyl Alcohol of Undenatured Grade under the University CRA license must notify EHS and provide information on who will have access to the product, how it will be stored, used, distributed and disposed of in accordance with governmental requirements.
- 4.3.2. EHS staff, accompanied by the Principal Investigator (PI)/Laboratory Designate, will inspect the physical location and review the purchasing, storage, dispensing and disposal processes to ensure compliance with governmental requirements, procedures, and the University's guidelines on safe handling and storage of chemicals.
- 4.3.3. Upon written approval by EHS, the PI will be authorized to purchase Non-Duty-Paid Ethyl Alcohol of Undenatured Grade for research purposes.
- 4.3.4. PIs must demonstrate compliance of their research group with CRA and *La Régie des alcools, des courses et des jeux* requirements, including restricted access to Non-Duty-Paid Ethyl Alcohol of Undenatured Grade, maintaining logs that clearly indicate dates, quantity and users. This information must be available to EHS and External Inspectors upon request.
- 4.3.5. Any disposal of Non-Duty-Paid Ethyl Alcohol of Undenatured Grade must be accounted for. EHS must inform CRA of intended disposal and must approve all disposal methods used for Ethyl Alcohol of Undenatured Grade.
- 4.3.6. The Principal Investigator (PI)/Laboratory Designate must advise EHS of the date when the laboratory wishes to dispose of Non-Duty-Paid Ethyl Alcohol of Undenatured Grade waste as well as the quantity to be disposed of.
- 4.3.7. CRA must give final approval before any disposal is carried out. CRA approval for a method of disposal may be given via email/fax. However, the CRA might require that one of its inspectors be physically present to oversee the disposal process, especially if this one involves denaturing the Non-Duty-Paid Ethyl Alcohol of Undenatured Grade.

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4.3.8. EHS can transfer disposal responsibilities to a hazardous waste management company with the approval of the CRA. In certain cases, a certificate of destruction might be required from the hazardous waste management company for EHS records.

5. Incident Investigation

5.1 EHS will conduct an investigation in the event of a health and safety or compliance issue relating to the possession/usage of Non-Duty-Paid Ethyl Alcohol of Undenatured Grade, including failure to comply with this SOP or fines/revocation of the University's licence.

6. Signature

This SOP requires the following approval:

Pietro Gasparrini
Director
Environmental Health & Safety

Signature

Date

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7. SOP Training Record

I have read and understood Standard Operational Procedure SOP-EHS-006: "Management of Non-Duty-Paid Ethyl Alcohol of Undenatured Grade for Research Purposes" at Concordia University.

Date:	Time:	Duration:	Location:
Trainer's Name:		Department:	

NAME (Please Print)	ID Number	DEPARTMENT	EMAIL	SUPERVISOR	SIGNATURE