

# **Record Keeping Requirements for Saskatchewan (SK) Craft Alcohol Producers**

**Effective February 26, 2020**

# Policy

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- Subject to sections 94 & 95 of *The Alcohol and Gaming Regulation Act, 1997* and subsection 29(4) of *The Alcohol Control Regulations, 2016*, the manufacturer must maintain distinct books and records listed below for each permit respecting the production, sale and distribution of beverage alcohol that are acceptable to SLGA.
- Manufacturers do not need to submit the records to SLGA unless the manufacturer is advised by SLGA to do so. Records must be produced in a timely fashion, satisfactory to SLGA.
- Records must be maintained in such a manner that a reasonable person could read and interpret the records. The records must be:
  - Well organized;
  - Readily available;
  - Legible; and
  - Retained for at least two years.
- Records should be kept on site at the permitted premise. If records have been stored offsite, they must be accessible in a timely fashion.

## Required Documents & Records

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### **Tax**

- Copy of Excise Tax Returns for the warehouses and manufacturing locations.

### **General**

- Bank statements and credit card statements;
- A general financial ledger; and
- Financial Statements.

### **Production**

- A record of the volume and source of product inputs used in the manufacturing process (including supplier name and address, where applicable);
- Invoices or receipts showing quantity and price paid for all ingredients not containing liquor used in the manufacturing process, including but not limited to, grain, mash, must, concentrates, sugar, juice, fruit, honey, hops, spices and milk;
- Invoices or receipts showing the quantity and price paid for all ingredients containing liquor used in the manufacturing process;
- A record of any alcohol that was reprocessed/re-blended by the manufacturer; and
- Fermentation Logs/ Brew logs / Still Logs / Dilution Logs that list all ingredients with batch coding that can be traced to each package.

### **Packaging**

- A listing of manufactured products package, detailing the date, quantity, volume, type, alcohol by volume, and batch code of the product.
  - Note: This includes any form of finished packaging such as (but not limited to) kegs, cans, and bottles.

### **Product Destroyed Before Packaging**

- A listing of finished product destroyed before packaging, detailing the date, explanation of the cause, quantity, type, and alcohol by volume of the product destroyed.

### **Product Destroyed After Packaging**

- A listing of packaged product destroyed after packaging, detailing the date, explanation of the cause, quantity, type, package size, and alcohol by volume of the product destroyed.

### **Inventory**

- Monthly inventory counts completed, for all locations where there is stored and/or aged alcohol, including bulk alcohol, purchased alcohol, manufactured alcohol, and work-in-process alcohol; and
- The inventory records must include the location, date, type, quantity and package size of product counted.

### **Sales (Hospitality Suite & Retail Sales)**

- Sales records listing the total products sold by volume, type, quantity and date.
- Permittees must keep records that distinguish between beverage alcohol sold to:
  - special occasion permittees (tracked by business name, location and permit number);
  - retail store and commercial permittees (tracked by business name, location and permit number);
  - hospitality suite;
  - craft alcohol (on-site) store;
  - craft alcohol (off-site) store;
  - SLGA Distribution Centre;
  - outside of Saskatchewan (including international) sales (tracked by business name and location); and
  - all other sales.

### **Sampling**

- A list of all product used for sampling, detailing the date, type, quantity and size of product used in sampling.
- Individual samples do not need to be tracked, but all volume of product, including all packaged product (such as bottles, cans, kegs, etc.) used for sampling must be tracked.