

CANNABIS LEVY REGULATIONS

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Citation

1. This Regulation may be cited as the Cannabis Levy Regulations.

Interpretation

2. In this Regulation –

“**Act**” means the Cannabis and Industrial Hemp Act, No. [] of 2025;

“**cannabis product**” has the same meaning as in the Cannabis and Industrial Hemp Act, No. [] of 2025;

“**cannabis**” has the same meaning as in the Cannabis and Industrial Hemp Act, No. [] of 2025;

“**Central Trading Entity**” has the same meaning as in the Cannabis and Industrial Hemp Act, No. [] of 2025;

“**Class B offence**” has the same meaning as in the schedule to the Cannabis Act, No. [] of 2025;

“**Class One Dispensary**” means the business operation that possess a Class One Dispensary Licence pursuant to the Cannabis and Industrial Hemp Act, No. [] of 2025;

“**Class One Medicinal Cannabis**” has the same meaning as in the Cannabis and Industrial Hemp Act, No. [] of 2025;

“**Class Two Dispensary**” means the business operation that possess a Class Two Dispensary Licence pursuant to the Cannabis and Industrial Hemp Act, No. [] of 2025;

“**Class Two Medicinal Cannabis**” has the same meaning as in the Cannabis and Industrial Hemp Act, No. [] of 2025;

“**licenced person**” means a holder all cannabis licences and a holder of a Certificate of Recognition as a Central Trading entity;

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“**Minister**” has the same meaning as in the Regulated Substances Act, No. [26] of 2023;

“**Regulated Substances Authority**” (RSA) means the Regulated Substances Authority established under the Regulated Substances Act, No. [26] of 2023;

“**Stamp**” means the Cannabis stamp provide at section 7.

Rate of levy

3. The Minister may, by statutory instrument, set a percentage rate for a levy to be charged on the importation and on the sale of cannabis and cannabis products.

[Proposed importation levy is 10% of CIF]

[Reference to the cannabis levy should be in the Importation Regulations]

Waiver and exclusion

4. –(1) Notwithstanding the provisions of section 3, the Minister may waive the levy associated with the importation of cannabis or a cannabis product generally, with regard to a specific product or consignment for a period of up to 6 months.

(2) Waiver subject to subsection (1) may be subject to renewal at the discretion of the minister.

(3) The minister may exclude a specific product or class of product from the imposition of a levy.

Levy on import

5. –(1) The Customs and Excise Department shall collect the levy amount at the percentage set out by the minister pursuant to section 3 on all imported cannabis and cannabis products.

(2) The Customs and Excise Department shall remit to the Regulated Substances Fund all sums charged and collected as cannabis levy, pursuant to the Act and these Regulations at least once every three months.

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Levy on sale

6. –(1) A person licenced under the Act shall charge and collect on behalf of the RSA the levy amounts or percentages ordered by the Minister pursuant to section 3.
- (2) A licensed person shall remit to the RSA all sums charged and collected as cannabis levy pursuant to the Cannabis act and these Regulations at the end of each calendar month.

Cannabis stamp

7. –(1) The RSA shall develop a stamp for application on all finished cannabis products sold or dispensed.
- (2) The stamp shall be able to readily provide obvious visual cue of the type of and classification of the cannabis product and serve as a means of establishing that the product in question meets the requisite standards and procedures on the Act and Regulations.
- (3) A licence holder, who is required to possess or affix cannabis stamps, pursuant to these Regulations, shall acquire purpose the cannabis stamp exclusively from the RSA.
- (4) It shall be an offence to sell cannabis or cannabis product without a stamp affixed to the product consistent with these regulations.

Application of cannabis stamp on Class One Medicinal Cannabis, or cannabis product

8. –(1) Class one medical cannabis stamp shall be affixed to all finished Class One Medicinal Cannabis products.
- (2) In the case of a product which is finished and packaged by the recognized Central Trading Entity the class one stamp shall be affixed on the package by the Central Trading Entity prior to sale by the Central Trading Entity.

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(3) In the case of a product which is finished and packaged by a licensed manufacturer the class one stamp shall be affixed on the package by the licensed manufacturer prior to sale by the Manufacturer.

(4) In the case of a product which is imported in a finished state the class one stamp shall be affixed on the package by the licensed dispensary prior to sale or dispensing by the licensed class one or class two dispensary.

Application of cannabis stamp on Class Two Medicinal Cannabis or cannabis product

9. A Class Two Medicinal Cannabis stamp shall be affixed to a Class Two Medicinal Cannabis by the licensed pharmacist or otherwise by the staff of the class two dispensary upon dispensing the medicinal cannabis or cannabis product pursuant to the prescription.

Placement of cannabis stamp

10. The cannabis stamp shall be placed in a conspicuous place which will result in its damage, destruction, defacement, or mutilation upon opening the cannabis or cannabis product packaging.

Storage of stamps

11. Stamps purchased by a license holder from the RSA shall be kept in a secure place to which access is restricted and monitored.

Exclusion

12. Finished and packaged cannabis products for exportation shall not require the placement of a stamp.

Required documentation and information

13. A holder of a cannabis licence shall record all information pertinent and relating to –

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- (a) the cannabis and cannabis products purchased;
- (b) the cannabis and cannabis products sold;
- (c) the sums charged and collected as cannabis levy
- (d) the stamps affixed to products sold;
- (e) any other information required by the RSA.

Theft or loss of stamps

14. A holder of a Cannabis Licence must, if a theft or loss of stamps is encountered shall –

- (a) notify the police force within 24 hours after becoming aware of its theft or loss; and
- (b) provide the RSA with a written notice within 7 days after becoming aware of the loss or theft.

Retention of documentation and information

15. A holder of a cannabis licence shall retain a record of all cannabis and cannabis products sold and stamps affixed on pursuant to these regulations for at least one year.

Offences

16. Offences provided under these regulations shall be Class B Offences and breaches thereof shall extend to the liability for Class B Offences.