



# Federal Compliance Reporting - Technical Specification

Revision 2.0

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## Overview

As Alberta's designated cannabis regulator, Alberta Gaming, Liquor & Cannabis Commission (AGLC) is federally mandated by the Government of Canada to submit monthly reports that detail the movement of cannabis across its provincial supply chain. AGLC is required to track/report/submit:

- Cannabis transactions that occur within the scope of its own retail and distribution operations.
- The operations of all Alberta licensed cannabis retail stores.

Therefore, each Alberta licensed cannabis retail store is required to track and submit data to AGLC that details the movement of cannabis from distributors-to-retailers-to-consumers on a monthly basis. These reports will be collected and stored by AGLC in order to:

- perform:
  - audits;
  - inspections;
  - regulatory compliance checks;
- enhance AGLC's systems/operations;
- send information to Health Canada on the retailer's behalf.

This document outlines the responsibilities of retail cannabis store licensees that are necessary to comply with the Government of Canada's requirements for tracking and reporting on cannabis products (Federal Compliance Reporting).

Retailers (licensees) must read and understand the contents of this document before they set up their cannabis retail operations. This is necessary to comply with federal legislation related to the sale and distribution of recreational cannabis and AGLC board policy.

AGLC will only track and collect data related to **packaged inventory** cannabis products. These products are defined in section **Cannabis Classes and Sub-Classes** on page **Error! Bookmark not defined.**

## Retail Store Prerequisites

In order to meet the Government of Canada's requirements for Federal Compliance Reporting, licensees must ensure they properly track, report and submit cannabis transactional data to AGLC on a monthly basis. This report requirement must continue for duration of a cannabis retail store's operations. Licensees are required to:

- **Set up business systems to properly capture and report required data** –Cannabis retail stores must setup their point-of-sale (POS) and perpetual inventory systems in alignment with the data requirements mandated by AGLC and the Government of Canada. Both the POS and perpetual inventory systems must collect, organize and report data in alignment with the Cannabis Retailer Monthly Federal Compliance Report;
- **Assign staff roles and responsibilities** – Cannabis retail stores will be required to assign a member of their staff to login into AGLC's **Cannabis Portal** and submit the completed Cannabis Retailer Federal Compliance Reporting Template (refer to the section **Federal Compliance Report Template** on page 10 for more information) by 11:59 p.m. on the tenth day of the subsequent calendar month;

- Comply with the report submission process** – Each cannabis retail store will have its own set of credentials needed to access the AGLC Cannabis Retailer Portal (these credentials will be provided as part of the **Welcome Package**). The **Federal Compliance Reporting** page of the **AGLC Cannabis Retailer Portal** is where a user can submit their draft or completed Federal Compliance report. Cannabis retail chains can assign a single user as the person who will submit the Federal Compliance Report on behalf of all stores. Detailed information and instructions on how to submit a draft or completed Cannabis Retailer Monthly Federal Compliance Report can be found in the *Cannabis Retailer Federal Compliance Reporting – User Guide*, included in the **Welcome Package**.

**Note:** Each store in a retail chain must submit its own individual Cannabis Retailer Monthly Federal Compliance Report. A retail chain cannot submit a single report that aggregates the data for multiple cannabis retail stores. However, a retail chain may elect to designate a single user to submit a report for each of the retail stores on their behalf (i.e., if a retail chain has a total of 10 stores, they can designate a single user to submit 10 reports, each of which correspond to a store within their retail chain).

## Cannabis Classes and Sub-classes

Alberta cannabis retail stores must track and report on all relevant transactions that fall within the scope of the product classes and sub-classes defined in the following table.

Class or sub-class	Definition	Examples
Seeds	Viable seeds of a cannabis plant.	-
Fresh cannabis	Freshly harvested cannabis buds and leaves. Does not include plant material that can be used to propagate cannabis.	Wet/raw cannabis buds and leaves
Dried cannabis	Any part of a cannabis plant that has been subjected to a drying process, other than seeds.	Dried flowers, pre-ground/milled (trim/shake), pre-rolls
Edibles - solids	Edible cannabis that is in solid form at a temperature of $22 \pm 2^{\circ}\text{C}$ and is intended to be eaten.	Chocolate bars, cookies, mints
Edibles - non-solids	Edible cannabis that is not in solid form at a temperature of $22 \pm 2^{\circ}\text{C}$ and is intended to be drunk.	Sodas, teas
Extracts - inhaled	Products that are produced using extraction processing methods or by synthesizing phytocannabinoids and are intended for inhalation.	Vape pens, hash, wax, rosin, shatter, kief
Extracts - ingested	Products that are produced using extraction processing methods or by synthesizing phytocannabinoids and are intended for ingestion, including absorption in the mouth.	Tinctures, capsules, softgels, sprays intended for oral consumption
Extracts - other	Products that are produced using extraction processing methods or by synthesizing phytocannabinoids and intended for nasal, rectal or vaginal use.	Suppositories
Topicals	Products that include cannabis as an ingredient and that are intended to be used on external body surfaces (e.g., skin, hair, nails).	Creams or lotions, balms, salves
Other	Any other class of unpackaged cannabis or cannabis products not listed above.	-

Retailers are not required to track, report and submit data to AGLC related to cannabis accessories such as:

- smoking apparatus;
- vaporizers;
- cannabis storage;
- other similar and related cannabis accessories.

## Retail Store Reporting Requirements

The following section details the mandatory requirements for each Alberta licensed cannabis retail store as it pertains to Federal Compliance Reporting. All licensees must:

- Maintain an electronic/software-based perpetual inventory system that tracks all cannabis products purchased, stocked and sold;
- Be able to track cannabis inventory by lot number;
- Use a point-of-sale (POS) payment system that is integrated with the electronic/software-based perpetual inventory system, which keeps track of cannabis product inventory in near-real time;
- Backup any and all data that flows through their POS and electronic/software-based perpetual inventory system weekly and in a secure manner;
- Use the AGLC provided stock keeping unit (SKU) as a key reference within their electronic/software-based inventory tracking system;
- Track cannabis product data to AGLC. The product data must span the first day of a calendar month, starting at 12:01 a.m. until the very last day of calendar month, finishing at 11:59 p.m. Cannabis retail establishments **cannot** report in accordance to their own prescribed fiscal or operational monthly durations.
- Complete **Cannabis Retailer Monthly Federal Compliance Reports** for every calendar month, in their entirety and in compliance with the contents of submission detailed in the section **Definitions and Contents** on page 4;
- Complete **Cannabis Retailer Monthly Federal Compliance Report(s)** to reflect the operations of the cannabis retail establishment for the month prior to when the report is submitted. For example, a submission detailing figures and values for the month of January must be submitted before February 10<sup>th</sup>;
- Submit completed **Cannabis Retailer Monthly Federal Compliance Report** to AGLC, via the Cannabis Retailer Portal, every month **before 11:59 p.m.** of the **tenth (10<sup>th</sup>)** day of that calendar month;
- Complete the **Cannabis Retailer Monthly Federal Compliance Report** templates per the instructions detailed in the section **Federal Compliance Report Template** on page 10;
- Report products to AGLC on a per **each**<sup>1</sup> basis;
- Report submissions are required once a cannabis retail licence has been activated. Submit a **Cannabis Retailer Monthly Federal Compliance Report**, regardless of whether or not they are in possession of cannabis products;

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<sup>1</sup> An each is a term used to describe the base unit of a product. For example, if a product is purchased by a retailer as a case that holds 12 units, that case would have a total of **12 eaches**. When reporting to AGLC every month, the cannabis retailers must record and submit their inventory figures in accordance with the total number of eaches having a specific stock keeping unit (SKU). Eaches must be entered into the **Units** columns of the **Alberta Cannabis Monthly Federal Compliance Report** form.

- Submit a **Cannabis Retailer Monthly Federal Compliance Report** regardless of whether or not there were sales and/or inventory changes that occurred within a calendar month(s);
- Submit a **Cannabis Retailer Monthly Federal Compliance Report**, regardless if their cannabis licence is under **suspension**;
- Submit a **Cannabis Retailer Monthly Federal Compliance Report**, for everyday that the licence status is **active**;
- Submit a **Cannabis Retailer Monthly Federal Compliance Report** while owning products, even if the licence status is **terminated**;
- Submit a separate report for each cannabis retail establishment in operation. This is applicable only to retail-chains that have multiple stores under the same name and/or brand;
- Report losses and/or thefts to AGLC within **ten (10)** days of detection;
- Comply with all relevant Canadian federal and provincial cannabis legislation as it pertains to Federal Compliance Reporting, as detailed in the **Reporting Requirements** section on page 11 of this document.

## Definitions and Contents

The Cannabis Retailer Monthly Federal Compliance Report is made up of two (2) sets of information that will be submitted together via the Cannabis Retailer Portal. They are as follows:

- **General Information** (entered and submitted via **Cannabis Retailer Portal** web page) – This refers to data elements that do not directly track the movement of the cannabis inventory. This information is specific to the number of employees employed at the end of the calendar month by the cannabis retail store. Employees are defined as persons who, during the reference period, were employed at the reporting facility regardless of the number of hours worked. Definitions of the data fields required by the corresponding section of the **Federal Compliance Reporting** page are as follows:

Data Element	Definition
Management	Includes senior and middle management employees.
Administrative	Includes financial, business, administrative, clerical, supervision and support services employees.
Sales	Includes retail and wholesale sales and customer service employees.
Production	Includes supervisory, production and general labour employees.
Other	Includes all other employees.

**Note:** The values submitted for these data fields must correspond to the retail store. In the event a retail chain has an employee working across multiple retail stores, they will need to determine where it is best to assign that resource. This is due to Health Canada not accepting decimals in its submission (i.e., a retailer cannot list a resource to be 0.5 at one location and 0.5 at another location to indicate they work half time at one location and half time at another location).

- **Monthly Product Summary Information (submitted via Excel based template)** – This refers to data elements associated with cannabis product(s) or stock received by, shipped from, or sold by a cannabis retail store. The cannabis product(s) or stock units must have the Canada Revenue Agency (CRA) stamp applied; otherwise, it does not fall within the scope of Federal Compliance Reporting. If a CRA stamp is not found on a product it is not in compliance with Canadian Federal regulations and cannot be sold, stocked, or held in inventory. The table on the following page(s) details the required data elements featured in the Federal Compliance Report in addition to:



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- definitions;
- field type;
- formulas;
- data field/validation requirements.

Data Element	Definition	Field Type	Formula	Data Field / Validation Requirements
<b>Product Stock Keeping Unit (SKU)</b>	This is the unique product identifier assigned to cannabis products purchased from AGLC. The retailer's system must reference the SKU provided by AGLC in their perpetual inventory system.	Alpha-numeric	N/A	Alpha-numeric. Matches the pattern: <b>CNB-#####</b>
<b>Opening Inventory (Units)</b>	This is the level of inventory or volume of product, in eaches, of a particular product or SKU at the beginning of a calendar month.	Numeric	$(\text{Opening Inventory}) = (\text{Last Month's Opening Inventory}) + (\text{Last Month's Purchases}) + (\text{Last Month's Returns}) + (\text{Last Month's Quantity Purchased Units} - \text{Transfer}) - (\text{Last Month's Returns to AGLC}) - (\text{Last Month's Sales}) - (\text{Last Month's Destructions}) - (\text{Last Month's Theft/Lost Products}) + (\text{Last Month's Other Additions}) - (\text{Last Month's Other Reductions}) - (\text{Last Month's Quantity Sold Units} - \text{Transfer})$	A number ranging from <b>0</b> to <b>1,000,000</b>
<b>Opening Inventory (Value)</b>	This is the total retail value, <b>net of sales tax</b> , of inventory or eaches of a particular product or SKU at the beginning of a calendar month.	Numeric	$(\text{Opening Inventory}) = (\text{Last Month's Opening Inventory}) + (\text{Last Month's Purchases}) + (\text{Last Month's Returns}) + (\text{Last Month's Quantity Purchased Value} - \text{Transfer}) - (\text{Last Month's Returns to AGLC}) - (\text{Last Month's Sales}) - (\text{Last Month's Destructions}) - (\text{Last Month's Thefts}) + (\text{Last Month's Other Additions}) - (\text{Last Month's Other Reductions}) - (\text{Last Month's Quantity Sold Value} - \text{Transfer})$	A number ranging from <b>\$0</b> to <b>\$999,999,999</b> with a maximum of <b>two</b> decimal points
<b>Quantity Purchased (Units)</b>	This is the total number of eaches purchased within a calendar month for a given SKU from the inventory purchased from the Alberta Cannabis e-commerce site.  This figure must not include any inventory maintained or purchased in a prior month(s). It must include only purchases that occurred during the reported month.	Numeric	$(\text{Quantity Purchased}) = (\text{All purchased eaches of a given SKU within the reported calendar month})$  *Any returns/destructions/loss of a product should not be taken into account for this calculation. This includes any purchases from prior months.	A number ranging from <b>0</b> to <b>1,000,000</b>
<b>Quantity Purchased (Value)</b>	This is the total retail value, <b>net of sales tax</b> , of eaches purchased within a calendar month for a SKU from the inventory received into your inventory from the Alberta Cannabis e-commerce site.  This figure must not include any inventory maintained or purchased in a prior month(s). It must include only purchases that occurred during the reported month.	Numeric	$(\text{Quantity Purchased}) = (\text{The retail value of all purchased eaches of a given product or SKU within the reported calendar month})$  *Any returns/destructions/loss of a product should not be taken into account for this calculation. This includes any purchases from prior months.	A number ranging from <b>\$0</b> to <b>\$999,999,999</b> with a maximum of <b>two</b> decimal points
<b>Quantity Purchased Units – Transfer</b>	This is the total number of eaches received from inventory transfer within a calendar month for a SKU from the following instances: <ul style="list-style-type: none"> <li>Inventory received from transfer inventory between cannabis retail chains; and</li> </ul>	Numeric	$(\text{Quantity Purchased Units} - \text{Transfer}) = (\text{All inventory received (eaches) from inventory transfer of a given product or SKU within the reported calendar month})$	A number ranging from <b>0</b> to <b>1,000,000</b>

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	<ul style="list-style-type: none"> <li>Inventory received from inventory transfer from a closing cannabis retail establishment to an active cannabis retail establishment.</li> </ul>		<p>*Any returns/destructions/loss of a product should not be taken into account for this calculation. This includes any inventory received from prior months.</p>	
<b>Quantity Purchased Value – Transfer</b>	<p>This is the total retail value, net of sales tax, of eaches received from inventory transfer within a calendar month for a SKU from the following instances:</p> <ul style="list-style-type: none"> <li>Inventory received into your inventory from transfer inventory between cannabis retail chains; and</li> <li>Inventory received into your inventory from inventory transfer from a closing cannabis retail establishment</li> </ul>	Numeric	<p>(Quantity Purchased Value - Transfer) = (The retail value of all eaches received from inventory transfer of a given product or SKU within the reported calendar month)</p> <p>*Any returns/destructions/loss of a product should not be taken into account for this calculation. This includes any purchases from prior months.</p>	A number ranging from <b>\$0</b> to <b>\$999,999,999</b> with a maximum of <b>two</b> decimal points
<b>Returns from Customers (Units)</b>	<p>This is the total number of a SKU returned by retail customers to a retail store in a given calendar month in eaches. This value should only account for customer returns and <b>not</b> returns to the AGLC.</p>	Numeric	<p>(Returns from Customers) = (All returned eaches, of a given product, within a calendar month)</p> <p>*Any returns to AGLC should not be accounted for in this calculation and if a return results in a destruction, the initial return must be accounted for in this calculation.</p>	A number ranging from <b>0</b> to <b>1,000,000</b>
<b>Returns from Customers (Value)</b>	<p>This is the total retail value, <b>net of sales tax</b>, of a SKU returned by retail customers to a retail store in a given calendar month. This value should reflect only account for customer returns and <b>not</b> returns to the AGLC.</p>	Numeric	<p>(Returns from Customers) = (The retail value of all returned eaches of a given product within a calendar month)</p> <p>*Any returns to AGLC should not be accounted for in this calculation and if a return results in a destruction, the initial return must be accounted for in this calculation.</p>	A number ranging from <b>0</b> to <b>1,000,000</b> with a maximum of <b>two</b> decimal points
<b>Other Additions (Units)</b>	<p>The total number of a SKU in eaches added to a cannabis retail establishment's inventory that does <b>not</b> fall within the scope of <b>purchase</b> or <b>return</b>. In this instance, the volume or number of products is above what the cannabis retail establishment purchased and; therefore, cannot be recorded as a purchase as there is no financial transaction to prove it occurred. This could, for example, include products that are delivered to a retail store as a result of an <b>over shipment</b>.</p>	Numeric	<p>(Other Additions) = (All product eaches, of a given cannabis product, which are received by a cannabis retail establishment that are not a purchase or return)</p>	A number ranging from <b>0</b> to <b>1,000,000</b>
<b>Other Additions (Value)</b>	<p>This is the retail value, <b>net of sales tax</b>, of any addition(s) to a retail store's inventory above what they purchased. For example, this may include product that is delivered to a retail store as a result of an <b>over shipment</b>.</p>	Numeric	<p>(Other Additions) = (All eaches, of a given product, which are accounted for at a retail establishment and received via legal means)</p>	A number ranging from <b>\$0</b> to <b>\$999,999,999</b> with a maximum of <b>two</b> decimal points
<b>Quantity Sold (Units)</b>	<p>This is the total number of SKUs sold by a cannabis retail establishment in a given calendar month from the sale to consumers.</p>	Numeric	<p>(Quantity Sold) = (All eaches of a given SKU sold within a calendar month)</p>	A number ranging from <b>0</b> to <b>1,000,000</b>
<b>Quantity Sold (Value)</b>	<p>This is the total retail value, <b>net of sales tax</b>, of SKUs sold by a cannabis retail establishment in a given calendar month from the sale to consumers.</p>	Numeric	<p>(Quantity Sold) = (All eaches, of a SKU, recorded in the total number of eaches sold within a calendar month)</p>	A number ranging from <b>\$0</b> to <b>\$999,999,999</b> with a maximum of <b>two</b> decimal points

<b>Quantity Sold Units - Transfer</b>	This is the total number of SKUs sold by a cannabis retail establishment in a given calendar month from the following instances: <ul style="list-style-type: none"> <li>• Inventory transferred between cannabis retail chains; and</li> <li>• Inventory transferred from a closing cannabis retail establishment to an active cannabis retail establishment.</li> </ul>	Numeric	(Quantity Sold Units - Transfer) = (All eaches of a given SKU sold as a result of inventory transfer within a calendar month)	A number ranging from <b>0</b> to <b>1,000,000</b>
<b>Quantity Sold Value – Transfer</b>	This is the total retail value, net of sales tax, of SKUs sold by a cannabis retail establishment in a given calendar month from the following instances: <ul style="list-style-type: none"> <li>• Inventory transferred between cannabis retail chains; and</li> <li>• Inventory transferred from a closing cannabis retail establishment to an active cannabis retail establishment.</li> </ul>	Numeric	(Quantity Sold Value - Transfer) = (All eaches of a given SKU sold as a result of inventory transfer within a calendar month)	A number ranging from <b>\$0</b> to <b>\$999,999,999</b> with a maximum of <b>two</b> decimal points
<b>Quantity Destroyed (Units)</b>	This is the total number of eaches of a SKU that has been: <ul style="list-style-type: none"> <li>• returned by consumers and subsequently destroyed;</li> <li>• destroyed as a result of being deemed unable to sell;</li> <li>• destroyed due to expiry as a result of being used for promotional purposes.</li> </ul> This field should only account for SKUs destroyed on the premise of a cannabis retail establishment and <b>does not</b> include product sent back to AGLC for destruction.	Numeric	(Quantity Destroyed) = (All eaches of a given product or SKU destroyed on the premises of a cannabis retail establishment within a calendar month)	A number ranging from <b>0</b> to <b>1,000,000</b>
<b>Quantity Destroyed (Value)</b>	This is the total retail value, <b>net of sales tax</b> , of a SKU that has been: <ul style="list-style-type: none"> <li>• returned by consumers and subsequently destroyed;</li> <li>• destroyed as a result of being deemed unable to sell;</li> <li>• destroyed due to expiry as a result of being used for promotional purposes.</li> </ul> This field should only account for SKUs destroyed on the premise of a cannabis retail establishment and <b>does not</b> include product sent back to AGLC for destruction.	Numeric	(Quantity Destroyed) = (The retail value of all eaches of a given product or SKU destroyed on the premises of a cannabis retail establishment within a calendar month)	A number ranging from <b>\$0</b> to <b>\$999,999,999</b> with a maximum of <b>two</b> decimal points
<b>Quantity Lost / Theft (Units)</b>	This is the number of eaches of a SKU that is subject to criminal theft or is lost within a calendar month.	Numeric	(Quantity Lost / Theft) = (The retail value of eaches of a given product or SKU subject to criminal theft within a calendar month) + (Eaches of a given product or SKU that is lost within a calendar month)	A number ranging from <b>0</b> to <b>1,000,000</b>
<b>Quantity Lost/Theft (Value)</b>	The retail value, <b>net of sales tax</b> , of a SKU that is subject to criminal theft or is lost within a calendar month.	Numeric	(Quantity Lost / Theft) = (The retail value of eaches of a given product or SKU subject to criminal theft within a calendar month) + (Eaches of a given product or SKU that is lost within a calendar month)	A number ranging from <b>\$0</b> to <b>\$999,999,999</b> with a maximum of <b>two</b> decimal points
<b>Returns to AGLC (Units)</b>	The total number of a SKU of a given product returned to AGLC, recorded numerically as eaches, by a cannabis retail establishment within a calendar month.	Numeric	(Returns) = (Total number of eaches of a SKU returned to a cannabis retail establishment, with in a calendar month)	A number ranging from <b>0</b> to <b>1,000,000</b>

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			*This calculation should take into account all returns which arrive at the store. In the event that a return is destroyed by AGLC, it should still be accounted for in this calculation.	
<b>Returns to AGLC (Value)</b>	The total retail value, <b>net of sales tax</b> , of a SKU of a given product returned to the AGLC by a cannabis retail establishment within a calendar month.	Numeric	(Returns) = (Product eaches of a given product or SKU returned to a cannabis retail establishment)  *This calculation should take into account all returns which arrive at the store. In the event that a return is destroyed by AGLC, it should still be accounted for in this figure.	A number ranging from <b>\$0</b> to <b>\$999,999,999</b> with a maximum of <b>two</b> decimal points
<b>Other Reductions (Units)</b>	Any reduction(s) to a retail store's product inventory (i.e., SKUs), accounted for numerically in eaches, which are no longer accounted for by a cannabis retail establishment due to unforeseen reasons.	Numeric	(Other Reductions) = (All eaches of a given product which are unaccounted for at a retail establishment within a calendar month)	A number ranging from <b>0</b> to <b>1,000,000</b>
<b>Other Reductions (Value)</b>	The retail value, <b>net of sales tax</b> , of any reduction(s) to a retail store's SKU of a given product which are no longer accounted for by a cannabis retail establishment due to unforeseen reasons.	Numeric	(Other Reductions) = (The total retail value of all eaches of a given product which are unaccounted for at a retail establishment within a calendar month)	A number ranging from <b>\$0</b> to <b>\$999,999,999</b> with a maximum of <b>two</b> decimal points
<b>Closing Inventory (Units)</b>	The number of cannabis products held in inventory at the site on the last day of the previous month.	Numeric	(Closing Inventory - Units) = (Opening Inventory in Units) + (Quantity Purchased in Units) + (Returns from Customers in Units) + (Quantity Purchased Units – Transfer) + (Other Additions in Units) – (Quantity Sold in Units) – (Quantity Destroyed in Units) – (Quantity Lost/Left in Units) – (Returns to AGLC in Units) – (Quantity Sold Units – Transfer) – (Other Reductions in Units)	A number ranging from <b>0</b> to <b>1,000,000</b>
<b>Closing Inventory (Value)</b>	The book value, in Canadian dollars and net of sales tax, of the cannabis products held in inventory at the site on the last day of the previous month.	Numeric		A number ranging from <b>\$0</b> to <b>\$999,999,999</b> with a maximum of <b>two</b> decimal points

## Federal Compliance Report Template

A downloadable copy of the **Cannabis Retailer Monthly Federal Compliance Report** template is available via the **AGLC Cannabis Portal**. Figure 1 on page 10 shows the **Cannabis Retailer Monthly Federal Compliance Report** template, including all columns that must be completed by a cannabis retail establishment.



## Reporting Requirements

The guidelines listed below must be followed when calculating values submitted on the **Cannabis Retailer Monthly Federal Compliance Report**:

- Cannabis products purchased during a calendar month, but not physically received by the retailer until the following month, can only be reported when the product is signed for and physically received into a cannabis retail store's inventory;
- Cannabis products returned to the distributor (i.e., AGLC) are the responsibility of and owned by the cannabis retailer until the distributor physically receives them. If a cannabis retail store returns cannabis products to a distributor and the distributor does not receive them before the end of the calendar month, the cannabis retail store must account for those products in the following month's opening inventory;
- Cannabis products must be reported to AGLC in the same quantity and measurement of each(es) in which they were purchased. For example, if 10 eaches of a product were purchased from AGLC and the individual product each weighed 3.5 grams, the product cannot be reported back as 35 eaches of 1 gram each, nor can it be reported as 1 each, weighing 35 grams. It **must** be reported back to the AGLC as 10 eaches, weighing 3.5 grams per each;
- In the event that a cannabis retail store does not have a figure to input into the report, they should input a value of **zero (0)** into the cell. For example, a cannabis retail store did not have any consumer product returns in a given calendar month. In this instance there is no value to report, so the value input into the appropriate returns column is **zero (0)**;
- A retailer may submit a complete **Cannabis Retailer Monthly Federal Compliance Report** to AGLC up to one month in advance of the submission date. A cannabis retail store may have reason to do this in order to account for a planned store closure, or another event in which their inventory will be held constant for a specified duration and they will be unable to submit a completed report for that calendar month;
- A retailer is **only** required to report and submit information of cannabis products or SKUs that it has in its inventory within the given calendar month. It is not required to report on all cannabis products or SKUs that it has ever purchased over the history of its operations, every month;
- A retailer is required to report and submit information of cannabis products or SKUs for the following instances:
  - Inventory transfer between cannabis retail chains;
  - Inventory transfer from a closing cannabis retail establishment to an active cannabis retail establishment.

## Failure to Submit

Licensees are required submit accurately completed Cannabis Retailer Monthly Federal Compliance Report to AGLC prior to 11:59 pm on the tenth (10<sup>th</sup>) day of the calendar month.

Non-compliance will be enforced by using sanctions that can range from warning letters, through monetary penalties, to suspension or revocation of the retailer's licences.

### Failure to Submit by 10<sup>th</sup> Day of Calendar Month

Should a licensee fail to submit an accurately completed Cannabis Retailer Monthly Federal Compliance Report to AGLC prior to 11:59 p.m. on the tenth (10<sup>th</sup>) day of the calendar month, an incident report will be issued by AGLC Regulatory Services and the licensee may be subject to an administrative sanction up to and including suspension or cancellation of their licence.