



CANNABIS TRACKING SYSTEM

Monthly Reporting Guide



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Disclaimer

This document should be read in conjunction with relevant sections of the *Cannabis Act*, its Regulations and the Cannabis Tracking System Order. In the case of discrepancy between this document and the *Cannabis Act*, its Regulations or the Order, the latter shall prevail.

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Important: This document is version 3 of the monthly reporting guide. It contains new information and also merges the two previous guides — one for federal licence holders and one for provinces and territories — into one.



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1.0 Purpose

This guide provides federal licence holders and provincially and territorially authorized distributors and retailers with information to help them complete and submit their monthly reports — a cannabis tracking report and, if applicable, a health care practitioners report — to Health Canada, as required under the *Cannabis Act*, its Regulations and the Cannabis Tracking System Order.

Health Canada has other guidance documents and information that may be used in conjunction with this guide. Refer to the [Cannabis Tracking System \(CTS\) Resources](#) webpage for additional resources and updates to this guide.

2.0 Background

The *Cannabis Act* and its Regulations provide, among other things, the framework to provide access to cannabis and to control and regulate its production, distribution and sale.

The oversight of the cannabis supply chain is a shared responsibility across many federal departments, provincial and territorial departments, industry and other stakeholders. One of Health Canada's responsibilities is to track the flow of cannabis as a means of preventing the illegal inversion and diversion of cannabis into and out of the regulated commercial system.

On September 5, 2018, the Cannabis Tracking System Order was published in the *Canada Gazette*, Part II. The Order, which requires the provision of information from reporting parties, came into force on October 17, 2018. On June 26, 2019, a new Order was published in the *Canada Gazette*, Part II. It continues to support the objective of tracking the high-level movement of cannabis throughout the supply chain, including the tracking of the new classes of cannabis authorized under the *Regulations Amending the Cannabis Regulations (New Classes of Cannabis)*. The new Order is effective as of October 17, 2019.

3.0 Scope

This guide applies to the following groups who are required to submit monthly reports:

- Licensed cultivators (including micro, standard or nursery)
- Licensed processors (including micro or standard)
- Licensed sellers of cannabis for medical purposes
- Provincial or territorial CTS reporting authorities
- Provincially or territorially authorized distributors
- Provincially or territorially authorized retailers



Important: Private distributors and retailers are required to report to their provincial or territorial authority which then submits the information to Health Canada. The provincial or territorial authority may have additional reporting requirements. A list of provincial or territorial authorities may be found at [Cannabis Tracking System Resources](#) webpage.

4.0 Setting up: Before submitting monthly reports

Each individual who is required to submit monthly reports (the reporter) should be familiar with the knowledge areas listed in [section 4.1](#), so they can comply with the *Cannabis Act*, its Regulations and the Cannabis Tracking System Order.

In addition, each reporter must complete the actions outlined in [section 4.2](#), and sections [4.3](#) and [4.4](#) as applicable, before they can start submitting monthly reports.

4.1 General knowledge areas

The reporter should be familiar with the following:

<i>Key knowledge areas</i>	<i>Notes and references</i>
The <i>Cannabis Act</i> and its Regulations	Links may be found on Health Canada's website
Cannabis Tracking System Order	Reporters are responsible for ensuring compliance with the Cannabis Tracking System Order

4.2 CTLS account creation

Monthly reports must be submitted through the Cannabis Tracking and Licensing System (CTLS). This is the web-based application that is also used to apply for a federal cannabis licence.

Each reporter must be registered in the CTLS and know how to use it. For more information, refer to the [CTLS Getting Started Guide](#).

4.3 Obtaining reporting level access — Federal licence holders

Reporters must obtain reporting level access in the CTLS. This level is initially granted to the individual named as the responsible person for the licence. It occurs automatically once a valid security clearance is granted and the licence is issued.

The CTLS now allows the responsible person for each licence to delegate and revoke reporting level access to security-cleared employees. These processes are explained below.

4.3.1 Managing reporting level access for security-cleared employees

The responsible person should follow the steps below to grant reporting level access to a maximum of ten security-cleared employees. Once access is granted, these individuals may

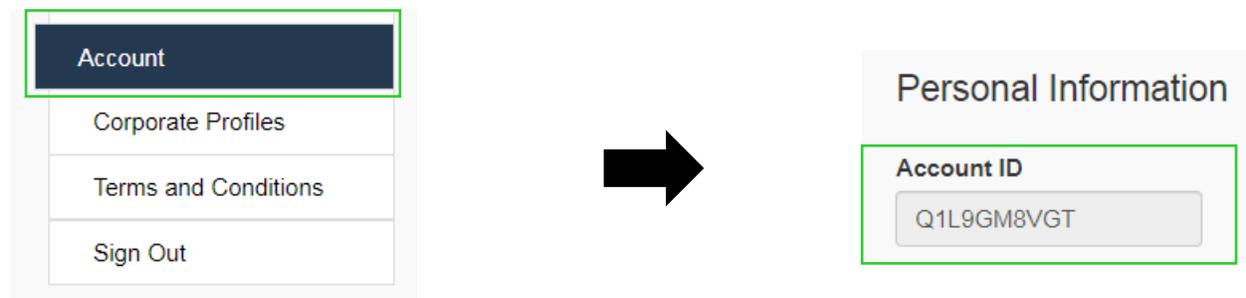
submit reports on behalf of the licence holder. They only have access to the reporting section of the CTLS.



Important: The licence holder's responsible person remains accountable for the timely submission of reports and the accuracy and completeness of data.

Employees must have a CTLS account to be granted reporting level access. The responsible person will need the employee's CTLS Account ID to identify in the CTLS who is being granted reporting level access.

The employee can find their Account ID by logging into the CTLS and clicking on the Account button on the left-hand menu:

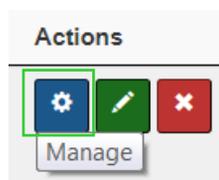


4.3.1.1 Granting reporting level access

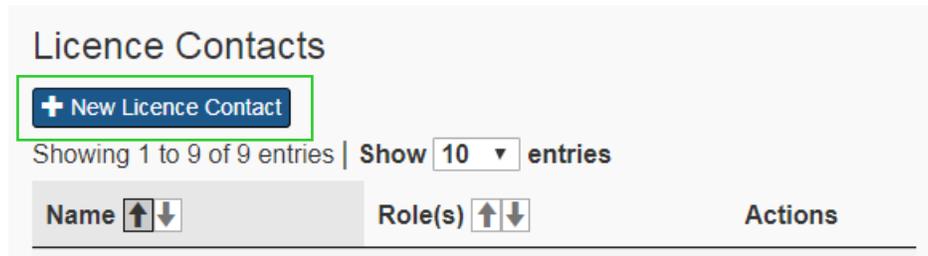
Once the employee's Account ID has been obtained, the responsible person can log into the CTLS to begin the process of granting reporting level access. Click the Licences button on the left-hand menu:



On the Licences page, click the Manage icon under the Actions heading:



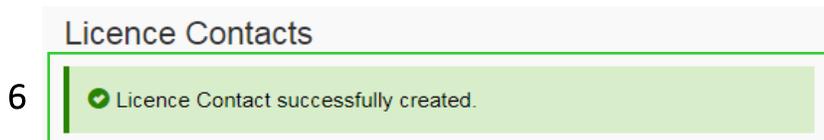
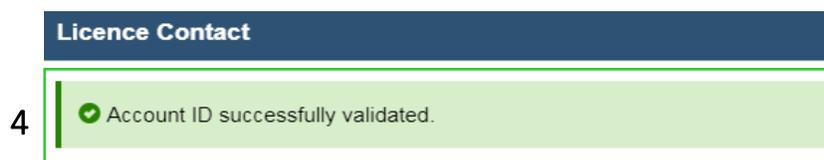
On the Manage Licence page, click New Licence Contact under the Licence Contacts heading:



The Licence Contact window will appear. Enter the employee's CTLS Account ID (1). Next, select Reporter under Delegated Roles (2) and click Validate (3). The Given Names, Surname, and Email fields will auto-populate with information from the employee's CTLS profile. A message confirming that the Account ID has been validated will appear (4).

To grant reporting level access to another employee, click Save & Add New (5a) and repeat the previous steps. Otherwise, click Save & Close (5b) and the Manage Licence page will appear with a message confirming the creation of the Licence Contact (6). This employee can now submit monthly reports on behalf of the licence holder.

The screenshot shows the 'Licence Contact' form. At the top, there is a blue header with the text 'Licence Contact'. Below the header, there is a form with several fields and buttons. A green box labeled '1' highlights the 'Account ID' field. To the right of this field is a blue button labeled 'Validate', highlighted with a green box labeled '3'. Below the 'Account ID' field are three input fields: 'Given Names', 'Surname', and 'Email'. Below these fields is a section labeled 'Delegated Roles' with a green box labeled '2' around it. Under 'Delegated Roles', there is a checkbox labeled 'Reporter'. At the bottom of the form, there are three buttons: 'Save & Close' (labeled '5b'), 'Save & Add New' (labeled '5a'), and 'Close'.

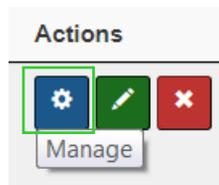


4.3.1.2 Revoking reporting level access

As the responsible person, log into the CTLS and click the Licences button on the left-hand menu:



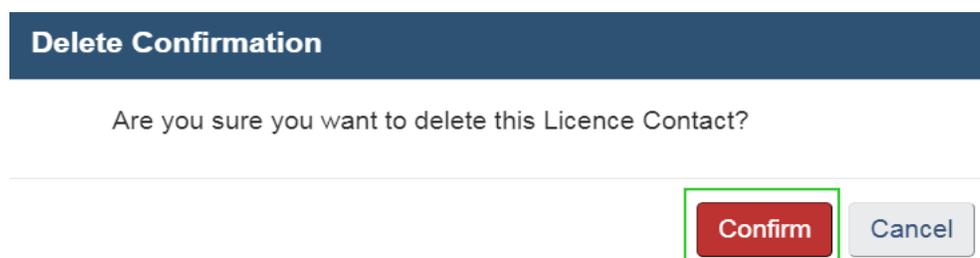
On the Licences page, click the Manage icon under the Actions heading:



In the Licence Contacts list on the Manage Licence page, find the name of the employee whose reporting level access is to be revoked. Under the Actions heading, click the Delete button that appears on the same row as the employee's name:

Name 	Role(s) 	Actions
John Doe	Reporter	  Delete

The Delete Confirmation window will appear, asking for confirmation that this contact is to be deleted. Click Confirm. The employee's reporting level access is now revoked and they will no longer be able to submit reports on behalf of the licence holder.



4.4 Obtaining reporting level access — provincial and territorial authorities



Tip: Section 4.4 applies only to provincial and territorial authorities. Private retailers must consult with the licensing body in their jurisdiction for specifics regarding the reporting process.

Reporting level access in the CTLS may be requested for up to four individuals associated with a provincial or territorial reporting authority. Access can be requested by emailing hc.ctls-bi-sscdl-ie.sc@canada.ca. Put **Reporting Level Access Request** in the subject line.

In the body of the email, include the full name of the person(s) who require access and the province or territory for which reports will be submitted. A Health Canada officer will reply with a request to complete a reporting level access request form. Once the required information is submitted via the form and Health Canada verifies the information, the person(s) will be informed that their access level has been changed and they can then begin reporting for the assigned province or territory.

To revoke an individual's reporting level access, email hc.ctls-bi-sscdl-ie.sc@canada.ca with **Reporting Level Access Revocation** in the subject line. In the body of the email, include the individual's name and Account ID. Health Canada will initiate the process to revoke reporting level access for this person and, once this is complete, will contact an appropriate representative from the provincial or territorial authority to confirm.

5.0 How to submit a report



Important: Reports submitted in the CTS must conform exactly to the specifications prescribed by the system. Failure to meet these specifications will result in an error and reports will not be able to be submitted.

Refer to the [cannabis tracking reports tool](#) described in [section 5.1.2.1](#) for guidance and information about each field in the report.

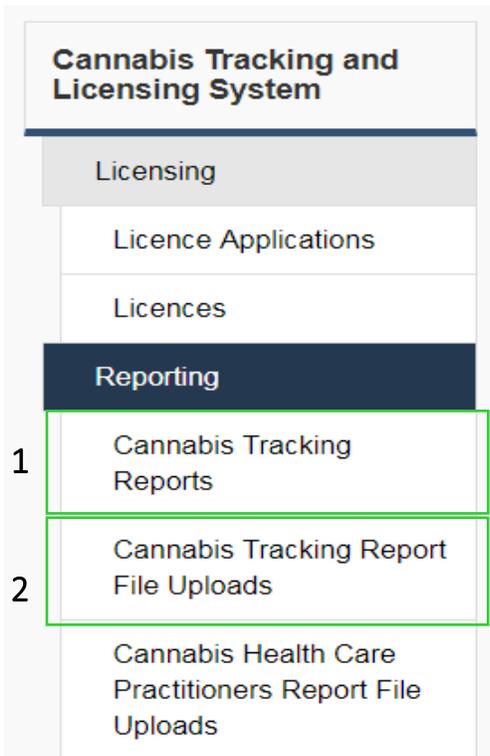
5.1 Cannabis tracking reports

Individual cannabis tracking reports must be submitted for each licensed site and for each authorized distributor and retailer. Reporters may choose from one of two methods, whichever they prefer, each month. The reporting methods are:

5.1.1 **Manual entry** > Click on Cannabis Tracking Reports, shown as (1) in the diagram below

or

5.2.1 **File upload** > Click on Cannabis Tracking Report File Uploads, shown as (2) in the diagram below



5.1.1 Manual entry

Manual entry requires reporters to enter data directly into the CTS. Only one site can be reported on at a time. Under Licence ID, licence holders who choose this option should select the site to be reported on from a list of licence numbers associated with their account:

When provincial or territorial authorities choose manual entry, the Province or Territory field (1) will be pre-populated based on their CTLS account. However, they are required to input the site ID (2) associated with the retail or distribution location for which they are reporting.

The image shows a portion of a web form with four fields, each with a red asterisk indicating it is required. The first field, labeled '1', is titled '* Province or Territory' and contains the text 'Ontario'. The second field is titled '* Type' and is a dropdown menu. The third field is titled '* Company name' and is an empty text input. The fourth field, labeled '2', is titled '* Site ID' and is an empty text input. Green boxes highlight the first and fourth fields.

5.1.2 File upload

The upload option allows reporters to submit reports using a .csv file. The .csv forms for licence holders and for provincial and territorial authorities can be found [here](#).

5.1.2.1 Cannabis tracking reports tool

A tool has been developed to help reporters prepare and submit their monthly cannabis tracking report in the correct form. The tool can be found [here](#). It is not a replacement or a substitute for the .csv form. Rather, it can be used to populate the .csv file which should then be saved separately and uploaded to the CTS.

Refer to [section 7.0](#) for an overview and description of all reporting fields.



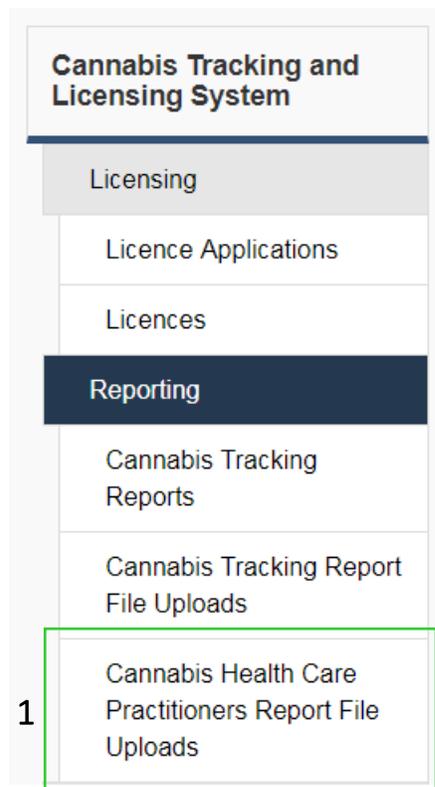
Tip: An organization with multiple licensed sites can upload all of its individual reports in a single .csv file. Similarly, a single .csv file can be uploaded for all distribution and retail locations in a province or territory. In both cases, each location's information must be indicated on a separate row of data. Each row of data reflects an individual report within the .csv file.

5.2 Health care practitioners report



Tip: Only holders of a licence to sell cannabis for medical purposes who registered clients during the reporting period are required to submit health care practitioners reports.

Holders of a licence to sell cannabis for medical purposes are also required to submit monthly health care practitioners reports (1) that list information about each health care practitioner associated with all new and renewed client registrations during the reporting period. These reports must be submitted via .csv upload in the CTS and are separate from the cannabis tracking reports. The .csv template form can be found [here](#).



If no clients were registered during the reporting period, a health care practitioners report is not required. Refer to [section 7.8](#) for an overview and description of the reporting fields associated with the health care practitioners report.



Important: The unique ID field in the health care practitioners report refers to the health care practitioner's provincial or territorial medical licence number. It should be recorded as it appears on the client's medical document and without any formatting (e.g., spaces or dashes) or additional text that the company uses.

6.0 What's new?

The CTS has been modified to align with amendments to the regulatory framework (i.e., the *Regulations Amending the Cannabis Regulations (New Classes of Cannabis)*) as well as user feedback on the system. These changes are summarized below.

6.1 Unpackaged/packaged inventory

For clarity and to be consistent with Canada Revenue Agency reporting, the term “unfinished inventory,” which refers to any cannabis held in stock by a cultivator or processor that is not packaged for sale to a consumer at the retail level, has been changed to “unpackaged inventory.” This is referred to as “unpackaged cannabis” in the Order.

Similarly, the term “finished inventory,” which refers to any cannabis held in stock by a cultivator, processor, distributor or retailer that is packaged for sale to a consumer at the retail level, has been changed to “packaged inventory.” This is referred to as “cannabis products” in the Order.



Important: Unpackaged inventory must be reported in kilograms for all classes and sub-classes of cannabis, except in the case of plants. Vegetative and whole cannabis plants are generally to be reported in number of plants; however, when reporting on adjustment for drying/processing loss (e.g., live trimmings), report in kilograms. This weight is not to be included in the calculation of closing inventory of plants.

Cannabis oil is no longer to be reported in litres and no longer appears as its own class of cannabis in the CTS. Cannabis oil should be reported as extracts – ingested, or edibles – non-solid if intended to be consumed as a beverage.

6.1.1 Closing inventories

Reporters are required to explicitly report the end of month closing inventories for each class and sub-class of unpackaged and packaged cannabis. Closing inventory should equal the sum of opening inventory plus additions minus reductions. Closing inventory should also equal the next month's opening inventory.

6.2 New classes of cannabis

Edible cannabis, cannabis extracts, and cannabis topicals have been added to Schedule 4 of the *Cannabis Act*. To enable the high-level tracking of these products throughout the supply chain, new classes of packaged and unpackaged cannabis have been added to the CTS.

Refer to [section 7.7](#) for more information on the classes and sub-classes of cannabis.

6.2.1 Definitions: Vegetative cannabis plant, whole cannabis plant

When reporting the number of cannabis plants moving in and out of unpackaged inventory, licence holders should classify them according to whether the plant is in a vegetative state or whether it is a whole cannabis plant.

A vegetative cannabis plant is a cannabis plant that is not budding or flowering while a whole cannabis plant is one that is budding or flowering.

6.3 Reporting dollar values

The new Cannabis Tracking System Order requires that Canadian dollar values, net of sales tax, be reported, similar to what was previously required to be reported to Statistics Canada. In the Cannabis Tracking System Order, this is referred to as book value. More specifically, dollar values are required to report closing inventories, sales of cannabis products, exports and intra-industry trade.

Health Canada shares the data it collects under the Order with Statistics Canada, as set out under an interdepartmental data-sharing Memorandum of Understanding. As such, parties subject to the Order will no longer be required to report information directly to Statistics Canada.

6.4 Number of cannabis products (packaged inventory)

All cannabis added to or removed from packaged inventory is to be reported in number of cannabis products. A cannabis product means cannabis of only one of the classes set out in Schedule 4 to the *Cannabis Act* — or a cannabis accessory that contains such cannabis — after it has been packaged and labelled for sale to a consumer at the retail level. End of month closing inventories of packaged cannabis are to be reported by total number of products, the estimated weight in kilograms of cannabis contained in those products (except for cannabis seeds and plants, which are to be reported by number of seeds and number of plants respectively), and the book value of the cannabis products, in Canadian dollars, net of sales tax.

6.5 Intra-industry trade

Holders of a licence for cultivation, a licence for processing or a licence for sale for medical purposes must report sales to other licence holders, broken down by province or territory of the receiver.

6.6 Other new fields in the CTS

Holders of a licence to sell cannabis for medical purposes who are required to submit a health care practitioners report are required to include the postal code of the physical location where the health care practitioner practices.

Provincial and territorial authorities are required to include the name under which each authorized retailer and distributor is doing business (i.e., their company name) as well as the postal code for each physical location.

7.0 Understanding the CTS Reporting Fields

This section of the guide provides a description of all fields in the CTS so reporters understand what they are expected to report. The cannabis tracking reports tool, found [here](#), shows the exact formatting requirements for each field.

7.1 General information

The general information section of the cannabis tracking report captures basic information about who is reporting and the reporting period.



Important: Reporting period refers to the year and month to which the information in the report relates. This is typically the month immediately preceding the month in which the report is submitted.

7.1.1 For licence holders:

Field Name	Description
<i>Reporting period year</i>	The year of the reporting period. For .csv uploads, the year must appear on all rows for which there are data.
<i>Reporting period month</i>	The month of the reporting period. For .csv uploads, the month must appear on all rows for which there are data.
<i>Licence number</i>	The unique alpha-numeric identifier associated with a licence for cultivation, processing or medical sales. For .csv uploads, the licence number must appear on all rows for which there are data.

7.1.2 For provincially or territorially authorized distributors and retailers:

Field Name	Description
<i>Reporting period year</i>	The year of the reporting period. For .csv uploads, the year must appear on all rows for which there are data.
<i>Reporting period month</i>	The month of the reporting period. For .csv uploads, the month must appear on all rows for which there are data.
<i>Province or territory</i>	The province or territory where the distributor or retailer is located.
<i>Type</i>	Identify whether the report is being submitted by a retailer

	<p>or a distributor. If both activities are conducted, identify as a distributor.</p> <p>For .csv uploads, input 1 for a retailer or 2 for a distributor.</p>
<i>Company name</i>	The name under which the distributor or retailer is doing business.
<i>Site ID</i>	The unique alpha-numeric identifier issued by the provincial or territorial authority to the distributor or retailer.
<i>City</i>	The city or municipality where the distributor or retailer is located.
<i>Postal code</i>	The postal code for the physical location where the retailer or distributor is located.

7.2 Unpackaged inventory

The unpackaged inventory section of the cannabis tracking report captures information about the physical flow of unpackaged cannabis into and out of a licensed site as well as how it is transformed into different classes of cannabis.



Tip: This section applies only to holders of a licence for cultivation or a licence for processing.



Important: Unpackaged inventory must be reported in kilograms for all classes and sub-classes of cannabis except in the case of plants. Vegetative and whole cannabis plants are generally to be reported in number of plants; however, when reporting on adjustment for drying/processing loss (e.g., live trimmings), report in kilograms. This weight is not to be included in the calculation of closing inventory of plants.

<i>Field Name</i>	<i>Description</i>
OPENING INVENTORY	
<i>Opening inventory</i>	The amount of unpackaged cannabis held in inventory at the site on the first day of the previous

	month.
ADDITIONS TO INVENTORY	
<i>Quantity produced</i>	The amount of cannabis produced at the site during the previous month.
<i>Quantity received – domestic</i>	The amount of unpackaged cannabis that was physically received from another licence holder in Canada, including all purchases and transfers other than returns.
<i>Quantity received – imported</i>	The amount of cannabis imported from outside Canada.
<i>Quantity received – returned</i>	The amount of unpackaged cannabis received as a result of a return from a consumer or from another licence holder.
<i>Other additions</i>	The amount of unpackaged cannabis received into inventory that is not captured by one of the categories above.
REDUCTIONS TO INVENTORY	
<i>Quantity processed</i>	The amount of cannabis that was used to produce another class of cannabis. For pure intermediates , there are additional fields in which you must specify the amounts used in the production of edible cannabis, cannabis extracts, and cannabis topicals.
<i>Quantity packaged and labeled</i>	The amount of cannabis that has been placed into final packaging for sale to a consumer at the retail level.
<i>Quantity shipped – domestic – to analytical testers</i>	The amount of unpackaged cannabis sent to holders of a licence for analytical testing for testing purposes.
<i>Quantity shipped – domestic</i>	The amount of unpackaged cannabis sent to holders

<i>– to researchers</i>	of a licence for research for research purposes.
<i>Quantity shipped – domestic – to cultivators and processors</i>	The amount of unpackaged cannabis sent to holders of a licence for cultivation or processing.
<i>Quantity shipped – exported</i>	The amount of cannabis exported outside of Canada.
<i>Quantity shipped – exported value</i>	The book value, in Canadian dollars and net of sales tax, of the cannabis exported outside of Canada.
<i>Quantity shipped – returned</i>	The amount of unpackaged cannabis sent back to a licence holder for refund or credit.
<i>Adjustment for drying/processing loss</i>	<p>The loss in weight of cannabis due to drying or other normally accepted business activities (e.g., an extraction process).</p> <p>For plants, this is the weight of any trimmings, stalks, stems or other plant waste material that was removed from the live plant and destroyed.</p>
<i>Quantity destroyed</i>	The amount of unpackaged cannabis that was destroyed.
<i>Quantity lost/stolen</i>	The amount of unpackaged cannabis that was lost, stolen or otherwise unaccounted for.
<i>Other reductions</i>	The amount of unpackaged cannabis removed from inventory not captured by one of the categories above.
CLOSING INVENTORY	
<i>Closing inventory</i>	The amount of unpackaged cannabis held in inventory at the site on the last day of the previous month.
<i>Closing inventory value</i>	The book value, in Canadian dollars and net of sales tax, of the unpackaged cannabis held in inventory at the site on the last day of the previous month.



Important: Closing inventory should equal the sum of opening inventory plus additions minus reductions. Closing inventory should equal the next month's opening inventory.

7.3 Packaged inventory

The packaged inventory section of the cannabis tracking report captures information about the physical flow of cannabis products (i.e., cannabis packaged for sale to a consumer at the retail level) into and out of a federally licensed or provincially/territorially authorized site.



Important: Packaged inventory must be reported in number of cannabis products for all classes and sub-classes of cannabis.

<i>Field Name</i>	<i>Description</i>
OPENING INVENTORY	
<i>Opening inventory</i>	The number of cannabis products packaged for sale to a consumer at the retail level held in inventory at the site on the first day of the previous month.
ADDITIONS TO INVENTORY	
<i>Quantity packaged</i>	The number of cannabis products resulting from unpackaged cannabis having been placed into final packaging for sale to a consumer at the retail level.
<i>Quantity received – domestic</i>	The number of cannabis products that were physically received from another licence holder in Canada, including all purchases and transfers.
<i>Quantity received – returns</i>	The number of cannabis products received as a result of a return from a consumer or another licence holder.
<i>Other additions</i>	The number of cannabis products received in inventory that is not captured by one of the categories above.
REDUCTIONS TO INVENTORY	
<i>Quantity shipped – domestic</i>	The number of cannabis products sent within

	Canada, including cannabis products shipped to other licence holders, to provincially/territorially authorized distributors and retailers, and to consumers at the retail level.
<i>Quantity shipped – returned</i>	The number of cannabis products sent back to a licence holder after it was purchased or received.
<i>Quantity destroyed</i>	The number of cannabis products that were destroyed.
<i>Quantity lost/stolen</i>	The number of cannabis products that were lost, stolen or otherwise unaccounted for.
<i>Other reductions</i>	The number of cannabis products removed from inventory that is not captured by one of the categories above.
CLOSING INVENTORY	
<i>Closing inventory</i>	The number of cannabis products held in inventory at the site on the last day of the previous month.
<i>Closing inventory value</i>	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.
<i>Weight of closing inventory</i>	The weight, in kilograms (except for cannabis seeds and plants, which are to be reported by number of seeds and number of plants, respectively), of the cannabis contained in the cannabis products held in inventory at the site on the last day on the previous month.



Important: Closing inventory should equal the sum of opening inventory plus additions minus reductions. Closing inventory should equal the next month's opening inventory.

7.4 Sales

The sales section of the cannabis tracking report captures information about all medical and non-medical sales of packaged cannabis to consumers as well as intra-industry sales of packaged and unpackaged cannabis. Reporting of packaged and unpackaged inventory captures information about the physical flow of cannabis, while reporting of sales captures information about financial flow.

Non-medical sales to consumers may occur as a result of a consumer placing an order through a provincial or territorial online system or from an in-store purchase at an authorized retailer.



Important: All sales figures are to be reported in number of cannabis products and in Canadian dollars (net of sales tax), except in the case of intra-industry trade of unpackaged cannabis which is to be reported in kilograms and in Canadian dollars (net of sales tax).

<i>Field Name</i>	<i>Description</i>
MEDICAL	
<i>Direct to consumer (online)</i>	<p>The number and the book value, in Canadian dollars (net of sales tax), of cannabis products sold to clients registered with a holder of a licence to sell cannabis for medical purposes. To be reported according to the province or territory where the consumer (i.e., registered client) resides.</p> <p>NOTE: Refer to Appendix A5, Figure 5 for instructions on how to report sales of this type when an order is fulfilled using drop shipping.</p>
NON-MEDICAL	
<i>Direct to consumer (online)</i>	<p>The number and the book value, in Canadian dollars (net of sales tax), of cannabis products sold as a result of a consumer placing an order through a provincial or territorial online system. To be reported according to the province or territory where the consumer resides.</p> <p>NOTE: Refer to Appendix A5, Figure 5 for instructions on how to report sales of this type when</p>

	an order is filled using drop shipping.
<i>Direct to consumer (retail)</i>	The number and the book value, in Canadian dollars (net of sales tax), of cannabis products sold as a result of an in-store purchase at a provincially or territorially authorized retailer.
<i>To distributor</i>	The number and the book value, in Canadian dollars (net of sales tax), of cannabis products sold to a provincially or territorially authorized distributor/wholesaler.
<i>To retailer</i>	The number and the book value, in Canadian dollars (net of sales tax), of cannabis products sold to a provincially or territorially authorized retailer.
INTRA-INDUSTRY TRADE	
<i>Unpackaged</i>	The quantity, in kilograms, and the book value, in Canadian dollars (net of sales tax), of unpackaged cannabis (except for cannabis plants) sold from one licence holder to another, broken down by province or territory of the receiver.
<i>Packaged</i>	The number and the book value, in Canadian dollars (net of sales tax), of cannabis products sold from one licence holder to another, broken down by province or territory of the receiver.

7.5 Medical

The medical section of the cannabis tracking report captures specific information about access to cannabis for medical purposes.



Tip: This section applies only to holders of a licence to sell cannabis for medical purposes.



Important: Information related to health care practitioners reports must be provided separately via .csv file upload in the CTS. Refer to [sections 5.2](#) and [7.8](#) for more information.

<i>Field Name</i>	<i>Description</i>
ACTIVE REGISTRATIONS	
<i>Number of active registrations</i>	The total number of client registrations, by province or territory where the client resides, that were active on the last day of the previous month.
<i>Number of registrations transferred or returned</i>	The number of medical documents that a licence holder transferred to another licence holder or returned to clients during the previous month, broken down by province or territory where the client resides.
<i>Number of shipments</i>	The number of shipments of cannabis for medical purposes sent to registered clients during the previous month, according to the province or territory where the client resides.
AUTHORIZED AMOUNTS	
<i>Average amount authorized</i>	The average authorized daily quantity of dried cannabis, in grams, associated with all client registrations that were active on the last day of the previous month.
<i>Median amount authorized</i>	The median authorized daily quantity of dried cannabis, in grams, associated with all client registrations that were active on the last day of the previous month.
<i>Highest amount authorized</i>	The highest authorized daily quantity of dried cannabis, in grams, associated with all client registrations that were active on the last day of the previous month.
REGISTRATION REFUSALS	
<i>Incomplete information</i>	The number of registration applications that were refused during the previous month due to

	incomplete or insufficient information.
<i>Suspicion of false or misleading information</i>	The number of registration applications that were refused during the previous month because the licence holder had reasonable grounds to believe that false or misleading information was, or false or falsified documents were, provided in or in support of the application.
<i>Invalid medical document</i>	The number of registration applications that were refused during the previous month because the medical document or registration certificate that formed the basis for the application was not valid.
<i>Other</i>	The number of registration applications that were refused during the previous month for any reason not listed above.
ORDER REFUSALS	
<i>Incomplete information</i>	The number of purchase orders that were refused during the previous month because the order was incomplete.
<i>Expired registration</i>	The number of purchase orders that were refused during the previous month because the client's registration was expired or had been revoked.
<i>Order exceeds authorized amount</i>	The number of purchase orders that were refused during the previous month because the quantities exceeded the equivalent of 150 g of dried cannabis.
<i>Product out of stock</i>	The number of purchase orders that were refused during the previous month due to the product being out of stock or unavailable.
<i>Other</i>	The number of purchase orders that were refused during the previous month for any reason not listed above.

7.6 Business statistics

The business statistics section of the cannabis tracking report captures basic information related to the number of individuals employed at a location, regardless of hours worked, and includes contractors and agents. It also assesses cultivation and processing capacity across the industry.



Tip: The provision of employee information is voluntary. This information will help Health Canada and Statistics Canada assess the economic impacts of the *Cannabis Act*.



Tip: Capacity figures only apply to holders of a licence for cultivation or a licence for processing.



Important: With respect to capacity reporting, if the surface area consists of multiple surfaces, such as surfaces arranged above one another, the area of each surface must be included in the calculation of the total surface area.

<i>Field Name</i>	<i>Description</i>
EMPLOYEES	
<i>Management</i>	Senior and middle management employees
<i>Administrative</i>	Financial and business services employees, administrative and clerical employees, and support services employees
<i>Sales</i>	Retail employees, wholesale sales employees, and customer service employees
<i>Production</i>	Supervisory employees, and production and general labour employees
<i>Other</i>	All other employees

CAPACITY	
<i>Licensed indoor growing area</i>	The area, in square metres, within a licensed site where indoor cultivation activities occurred during the month.
<i>Licensed processing area</i>	The area, in square metres, within a licensed site where processing activities occurred during the month.
<i>Total building area</i>	The total area, in square metres, of all buildings within a licensed site.
<i>Licensed outdoor growing area</i>	The area, in hectares, within a licensed site where outdoor cultivation activities occurred during the month.

7.7 Cannabis classes and sub-classes

Fields have been introduced in the CTS to account for the new classes of cannabis and also for certain sub-classes. The following table provides details on these classes and sub-classes.

<i>Class or sub-class</i>	<i>Description</i>	<i>Examples</i>
<i>Seeds</i>	Viable seeds of a cannabis plant.	
<i>Vegetative cannabis plants</i>	Cannabis plants that are not budding or flowering.	Clones, seedlings
<i>Whole cannabis plants</i>	Cannabis plants that are budding or flowering (unpackaged only).	
<i>Fresh cannabis</i>	Freshly harvested cannabis buds and leaves. Does not include plant material that can be used to propagate cannabis.	Wet/raw cannabis buds and leaves
<i>Dried cannabis</i>	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
<i>Purchased hemp</i>	The flowering heads, leaves and	

	branches of industrial hemp, as defined in subsection 1(2) of the <i>Industrial Hemp Regulations</i> , that are sold by a holder of a licence under those Regulations.	
<i>Pure intermediates</i>	Cannabis used in the production of another class of cannabis that is set out in items 8 to 14 of Schedule 2 of the Cannabis Tracking System Order (unpackaged only).	Extracted resin
<i>Edibles – solids</i>	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
<i>Edibles – non-solids</i>	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
<i>Extracts – inhaled</i>	Products that are produced using extraction processing methods or by synthesizing phytocannabinoids and are intended for inhalation.	Vape pens, hash, wax, rosin
<i>Extracts – ingested</i>	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
<i>Extracts – other</i>	Products that are produced using extraction processing methods or by synthesizing phytocannabinoids and intended for nasal, rectal or vaginal use.	Suppositories
<i>Topicals</i>	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

<i>Other</i>	Any other class of unpackaged cannabis or cannabis products not listed above.	
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7.8 Health care practitioners

The health care practitioners report captures information about each health care practitioner associated with all new and renewed client registrations during the reporting period.



Tip: Only holders of a licence to sell cannabis for medical purposes who have registered clients during the reporting period are required to submit health care practitioners reports.



Important: Health care practitioner reports must be submitted via .csv file upload in the CTLS portal and are separate from the cannabis tracking reports.



Important: The unique ID field refers to the health care practitioner's provincial or territorial medical licence number. It should be recorded as it appears on the client's medical document and without any formatting (e.g., spaces or dashes) or additional text used by the company.

<i>Field Name</i>	<i>Description</i>
<i>Reporting period year</i>	The year of the reporting period. The year must appear on all rows for which there are data.
<i>Reporting period month</i>	The month of the reporting period. The month must appear on all rows for which there are data.
<i>Licence number</i>	The unique alpha-numeric identifier associated with a licence for medical sales. The licence number must appear on all rows for which there are data.
<i>Unique ID</i>	The provincial or territorial medical licence number of the health care practitioner as it appears on the client's medical document. The licence number should be used without any formatting (e.g., spaces or dashes) and should not include any additional text

	used by the company. This field is used to identify unique supporting health care practitioners and thus it is important that the reporting format be consistent.
<i>First name</i>	The first name of the health care practitioner. Do not include nicknames.
<i>Last name</i>	The last name of the health care practitioner.
<i>Number of medical documents signed</i>	The number of medical documents signed by a health care practitioner for clients who have registered during the month.
<i>Province/territory</i>	The province or territory where the health care practitioner was authorized to practice at the time the medical document was signed.
<i>Postal code</i>	The postal code for the physical location where health care practitioner practices.

8.0 How to make corrections to a submitted report

Once a report has been submitted, it cannot be re-opened for further editing.

To make a correction to a submitted report, email hc.ctls-bi-sscdl-ie.sc@canada.ca and include **CTLS Reporting** in the subject line. Include the report ID and licence number in the body of the message, as well as your contact information and the date the report was submitted. Provide as many details as possible.

A Health Canada officer will contact you by phone or by email to discuss the correction. For minor corrections, the officer can make the corrections directly in the system on your behalf. For more substantive corrections and if your report was submitted manually, the officer can make it available in the Draft Cannabis Tracking Reports section of the CTLS so you can make the necessary corrections and resubmit the report. However, if major corrections are required to a report that was submitted via file upload, the officer must invalidate the original report and you will then be required to submit a new report for that particular licence and reporting period.

It is up to the officer to determine whether the correction will be made directly or whether the report will be made available for resubmission. All corrections have an audit trail for future verification and investigation if necessary.

9.0 Compliance and enforcement

It is critical that reports be accurate and submitted on time each month. When reporters do not comply with reporting obligations or are habitually late submitting reports, or when Health Canada has concerns about the validity or accuracy of submitted data, a referral may be made to Health Canada's Compliance and Enforcement Directorate and this could result in enforcement action.



Important: The licence holder's responsible person is accountable for the timely submission of reports and the accuracy and completeness of the data.

10.0 Reporting scenarios

Refer to [Appendix A](#) for detailed instructions on how to account for certain activities with cannabis, such as drop shipping or product transformations from one class of cannabis to another.

11.0 For more assistance

If you have questions about submitting monthly reports through the CTLS, email hc.ctls-bi-sscdl-ie.sc@canada.ca with **CTLS Reporting** in the subject line.

If your request pertains to an error message received during the submission process, provide as many details as possible including screen shots and, if the error was related to a file upload, a copy of the .csv file that could not be uploaded.

12.0 Feedback — Help us improve

Health Canada is committed to providing all stakeholders with timely, accurate and reliable information, including the information they need to comply with the *Cannabis Act*, its Regulations and the Cannabis Tracking System Order.

We would appreciate receiving your feedback on whether this guide was useful, and we welcome your suggestions for improvement. Email your feedback to us at hc.ctls-bi-sscdl-ie.sc@canada.ca and indicate in the subject line **Feedback on the Monthly Reporting Guide**.

Appendix A Reporting scenarios

The following scenarios outline how to account for certain activities with cannabis in the CTS. They include illustrations from the cannabis tracking reports tool to show how the data elements are connected.

A1 Closing inventories

Under the new Cannabis Tracking System Order (published on June 26, 2019), reporters are required to report the closing inventory of unpackaged and packaged cannabis by class.

For unpackaged cannabis, this is the total weight in kilograms (except for plants, which are recorded by number of plants) of the inventory at the end of the reporting period and its book value in Canadian dollars, net of sales tax.

For packaged cannabis, this is the total number of packaged units of cannabis products held in inventory at the end of the month, as well as the estimated weight of the cannabis contained in those products in kilograms (except for seeds and plants which are recorded by number of seeds and number of plants respectively), and their book value in Canadian dollars, net of sales tax.

From an inventory accounting perspective, the closing inventory should be equal to the opening inventory at the beginning of the month plus all additions during the month minus all reductions during the month.

For example, Company A ...

- Begins the month with 10 kilograms of unpackaged cannabis seeds (“Unpackaged” tab, cell C6) in the opening inventory.
- During the month, it has the following additions:
 - 1 kg was produced on-site (“Unpackaged” tab, cell C9)
 - 1 kg of seeds was purchased from another licence holder (“Unpackaged” tab, cell C10)
- Also during the month, it has the following reductions:
 - 1 kg was planted (“Unpackaged” tab, cell C17)
 - 2 kg were packaged (“Unpackaged” tab, cell C24) for eventual retail sale
 - 1 kg was destroyed (“Unpackaged” tab, cell C32)

By this account, at the end of the month, Company A should have 8 kg of unpackaged seeds remaining in inventory > 10+1+1-1-2-1 (“Unpackaged” tab, cell C38).

[Figure 1](#) illustrates this accounting using the cannabis tracking reports tool.



Important: In the case of unpackaged cannabis plants, live trimmings are to be reported under drying/processing loss and measured in kilograms. This quantity should not be included in the calculation of inventories, which are measured in number of plants.

Figure 1: Calculating closing inventory for cannabis seeds using the cannabis tracking reports tool

	A	B	C	D	E	F	G	
1	1. Product Inventory - Unpackaged							
2								
3								
4			Seeds	Vegetative cannabis plant	Whole cannabis plant	Fresh cannabis	Dried cannabis	
5			kilograms	Units (i.e., number of plants)	Units (i.e., number of plants)	kilograms	kilograms	
6	A	Opening inventory ▶	10.000	A				
7				Opening Inventory				
8		Additions to inventory						
9		Quantity produced	1.000	B				
10		Quantity received - domestic	1.000			Total Additions		
11		Quantity received - imported						
12		Quantity received - returned						
13		Other additions to inventory						
14	B	Total additions check ▶	2.000	0	0	0.000		
15		Reductions to inventory						
17		Quantity processed	1.000	C				
18		into edibles solids				Total Reductions		
19		into edibles non-solids						
20		into extracts ingested						
21		into extracts inhaled						
22		into extracts other						
23		into topicals						
24		Quantity packaged and labeled	2.000					
25		Quantity shipped - domestic - to analytical testers						
26		Quantity shipped - domestic - to researchers						
27		Quantity shipped - domestic - to cultivators and processors						
28		Quantity shipped - exported						
29		Quantity shipped - exported value (\$)						
30		Quantity shipped returned						
31		Adjustment for drying / processing loss (kg)						
32		Quantity destroyed	1.000					
33		Quantity lost/stolen						
34		Other reductions to inventory						
35	C	Total reductions Check ▶	4.000			0.000		
36								
37								
38		Closing inventory (A+B-C) ▶	8.000	D				
39		Value of closing inventory (\$)	\$ 67,000.00	Closing Inventory				
40		Closing inventory Check (A+B-C) ▶	8.000			0.000		
41								

A2 Product transformations from one product class to another

Unpackaged inventories are designed to capture not only the quantities of cannabis entering and exiting a site, but also the transformation of cannabis from one class to another.

For example, in fresh cannabis, Company A ...

- Began the month with 1,000 kg of fresh cannabis (“Unpackaged” tab, cell F6)
- During the month, it had the following reductions:
 - 100 kg completed the drying process and was moved to unpackaged dried cannabis inventory (“Unpackaged” tab, cell F17)
 - An estimated 500 kg of moisture weight lost during the drying process (“Unpackaged” tab, cell F31)
 - 200 kg of unusable product destroyed (“Unpackaged” tab, cell F32)

In dried cannabis, Company A ...

- Had the following additions during the month:
 - The 100 kg that completed the drying process was added to unpackaged dried cannabis (“Unpackaged” tab, cell G9)

By this account, at the end of the month, Company A should have 200 kg of unpackaged fresh cannabis remaining in inventory $> 1,000 - 100 - 500 - 200$ (“Unpackaged” tab, cell F38). In addition, Company A should record 100 kg of dried cannabis production as an addition to its dried cannabis inventory (“Unpackaged” tab, cell G9).

[Figure 2](#) illustrates this accounting using the cannabis tracking reports tool.



Important: In the following cases, the quantity of the cannabis processed of one class should equal the quantity of the other class produced:

- vegetative cannabis plants processed into whole cannabis plants
- fresh cannabis processed into dried cannabis
- dried cannabis processed into pure intermediates

In the following cases, the quantity of the cannabis processed of one class will not equal the quantity of the other class produced:

- cannabis seeds processed into vegetative cannabis plants (kilograms versus individual units)
- whole cannabis plants processed into fresh cannabis (individual units versus kilograms)
- pure intermediates processed into a derivative cannabis product (derivative cannabis products include the weight of the non-cannabis additives)

Figure 2: Reporting fresh cannabis transformed into dried cannabis

	A	B	C	D	E	F	G	H
1	1. Product Inventory - Unpackaged							
2								
3								
4		Seeds	Vegetative cannabis plant	Whole cannabis plant	Fresh cannabis	Dried cannabis	Purchased hemp	
5		kilograms	Units (i.e., number of plants)	Units (i.e., number of plants)	kilograms	kilograms	kilograms	
6	A	Opening inventory ▶			1000.000	0.000		
7								
8		Additions to inventory						
9		Quantity produced				100.000		
10		Quantity received - domestic						
11		Quantity received - imported						
12		Quantity received - returned						
13		Other additions to inventory						
14	B	Total additions check ▶	0.000	0	0	0.000	100.000	0.00
15								
16		Reductions to inventory						
17		Quantity processed			100.000			
18		<i>into edibles solids</i>						
19		<i>into edibles non-solids</i>						
20		<i>into extracts ingested</i>						
21		<i>into extracts inhaled</i>						
22		<i>into extracts other</i>						
23		<i>into topicals</i>						
24		Quantity packaged and labeled						
25		Quantity shipped - domestic - to analytical testers						
26		Quantity shipped - domestic - to researchers						
27		Quantity shipped - domestic - to cultivators and processors						
28		Quantity shipped - exported						
29		Quantity shipped - exported value (\$)						
30		Quantity shipped returned						
31		Adjustment for drying / processing loss (kg)			500.000			
32		Quantity destroyed			200.000			
33		Quantity lost/stolen						
34		Other reductions to inventory						
35	C	Total reductions Check ▶	0.000	0	0	800.000	0.000	0.00
36								
37		Closing inventory (A+B-C) ▶				200.000	100.000	
38		Value of closing inventory (\$)				\$ 550,000.00	\$ 800,000.00	
39		Closing inventory Check (A+B-C) ▶	0.000	0	0	200.000	100.000	0.00
40								

Amount of dried cannabis produced from an amount of fresh cannabis in the month.

Estimated amount of fresh cannabis weight lost due to drying during the month, including the products that have not yet fully completed the drying process.

Amount of cannabis destroyed during the month, including unusable processing

A3 Moving from unpackaged to packaged inventory

When unpackaged cannabis is packaged and labelled for sale, it should be recorded both as a reduction to unpackaged inventory and an addition to packaged inventory.

For example, Company A packages 11.5 kg of dried cannabis into:

- 1,000 of 1 gram pre-rolls (1,000 grams = 1 kg of dried cannabis);
- 1,000 of 3.5 gram containers (3,500 grams = 3.5 kg of dried cannabis);
- 1,000 of 7 gram containers (7,000 grams = 7 kg of dried cannabis)

This would be recorded as a 11.5 kg reduction to unpackaged dried cannabis inventory (quantity packaged; “Unpackaged” tab, cell G24) and a 3,000 unit addition to packaged dried cannabis inventory (quantity packaged; “Packaged” tab, cell F9).

[Figure 3](#) illustrates this accounting using the cannabis tracking reports tool.

Figure 3: Reporting cannabis moved from unpackaged to packaged inventory

	A	B	G	H	I	J
1	1. Product Inventory - Unpackaged					
2						
3						
4			Dried cannabis	Purchased hemp	Pure Intermediates	Edibles -
5			kilograms	kilograms	kilograms	kilograms
6	A	Opening inventory ▶	100,000			
7						
8	Additions to inventory					
9	Quantity produced					
10	Quantity received - domestic					
11	Quantity received - imported					
12	Quantity received - returned					
13	Other additions to inventory					
14	B	Total additions check ▶	0.000			
15						
16	Reductions to inventory					
17	Quantity processed					
18	<i>into edibles solids</i>					
19	<i>into edibles non-solids</i>					
20	<i>into extracts ingested</i>					
21	<i>into extracts inhaled</i>					
22	<i>into extracts other</i>					
23	<i>into topicals</i>					
24	Quantity packaged and labeled		11,500			
25	Quantity shipped - domestic - to analytical testers					
26	Quantity shipped - domestic - to researchers					
27	Quantity shipped - domestic - to cultivators and processors					
28	Quantity shipped - exported					
29	Quantity shipped - exported value (\$)					
30	Quantity shipped returned					
31	Adjustment for drying / processing loss (kg)					
32	Quantity destroyed					
33	Quantity lost/stolen					
34	Other reductions to inventory					
35	C	Total reductions Check ▶	11,500			
36						
37						
38	Closing inventory (A+B-C) ▶		88,500			
39	Value of closing inventory (\$)		\$ 750,000.00			
40	Closing inventory Check (A+B-C) ▶		88,500	0.000	0.000	

	A	B	F
1	2. Product Inventory - Packaged		
2			
3			
4			Dried cannabis
5			Packaged Units
6	E	Opening inventory ▶	
7			
8	Additions to inventory		
9	Quantity packaged		3000
10	Quantity received - domestic		
11	Quantity received - returns		
12	Other		
13	F	Total additions check ▶	3000
14			
15	Reductions to inventory		
16	Quantity shipped - domestic		
17	Quantity shipped - returned		
18	Quantity destroyed		
19	Quantity lost/stolen		
20	Other reductions to inventory		
21	G	Total reductions check ▶	0
22			
23	Closing inventory (E+F-G) ▶		3000
24	Value of closing inventory (\$)		\$ 130,000.00
25	Weight of closing inventory (kg)		11,500
26	Closing inventory Check (E+F-G) ▶		3000

A4 Reporting sales

Where packaged and unpackaged inventories reporting is designed to capture the physical flows of cannabis, sales are intended to capture financial flows.

For example, Company A sells and ships 1,000 units of dried cannabis products to a provincial or territorial distributor.

- **Packaged inventory reporting:** Company A includes this in its reductions to dried cannabis inventories (*quantity shipped – domestic*; “Packaged” tab, cell F16).
- **Sales inventory reporting:** Company A records this as 1,000 units sold to the distributor in the respective province or territory, along with the corresponding Canadian dollar value, net of sales tax (*to distributor*; “Sales” tab, cells G64 and H64).

The distributor records this as a 1,000-unit addition to packaged dried cannabis inventory (*quantity received – domestic*; “Packaged” tab, Cell F9).

[Figure 4](#) illustrates this accounting using the cannabis tracking reports tool.

Figure 4: Reporting packaged dried cannabis sales to a provincial or territorial distributor

	A	B	E	F	
1	2. Product Inventory - Packaged				
2					
3					
4			Fresh cannabis	Dried cannabis	E
5			Packaged Units	Packaged Units	F
6	E	Opening inventory ▶		3000	
7					
8	Additions to inventory				
9		Quantity packaged			
10		Quantity received - domestic			
11		Quantity received - returns			
12		Other			
13	F	Total additions check ▶	0	0	
14					
15	Reductions to inventory				
16		Quantity shipped - domestic		1000	
17		Quantity shipped - returned			
18		Quantity destroyed			
19		Quantity lost/stolen			
20		Other reductions to inventory			
21	G	Total reductions check ▶	0	1000	
22					
23		Closing inventory (E+F-G) ▶	60	61	
24		Value of closing inventory (\$)	62		
25		Weight of closing inventory (kg)	63		
26		Closing inventory Check (E+F-G) ▶	64		

	A	B	G	H	
60					
61					Dried cannabis - non-me
62	Sales by consumer location		To distributor (wholesale)		
63			Package Units	\$	Packa
64	Alberta		1000	\$ 16,450.00	
65	British Columbia				

	A	B	E	F	
1	2. Product Inventory - Packaged				
2					
3					
4			Fresh cannabis	Dried cannabis	E
5			Packaged units	Packaged units	F
6	A	Opening inventory ▶			
7					
8	Additions to inventory				
9		Quantity received - domestic		1000	
10		Quantity received - returns			
11		Other			

Licence holder reports reduction to packaged dried cannabis inventory.

Licence holder reports amount sold to a distributor with the corresponding dollar values for the relevant province and/or territory on "Sales" tab.

Distributor reports amount of packaged dried cannabis as quantity received on "Packaged" tab.

A5 Reporting sales: Drop shipping

Where a customer orders product through a provincial or territorial distributor's online platform and the distributor then directs its supplier to ship the product directly to the customer (commonly referred to as drop shipping), it should be recorded as follows:

- **The supplier (processor):** Record the quantity and wholesale value as a sale to a distributor and show the corresponding quantity reduction to their packaged inventory.
- **The provincial or territorial distributor:** Record the quantity and retail value as a non-medical sale to consumer – online. Do not record any changes to its packaged inventory.

[Figure 5](#) illustrates this accounting using the cannabis tracking reports tool.

Figure 5: Reporting online packaged dried cannabis sales direct to customer (drop shipping)

	A	B	E	F
1				
2	2. Product Inventory - Packaged			
3				
4			Fresh cannabis	Dried cannabis
5			Packaged Units	Packaged Units
6	E	Opening inventory ▶		3000
7				
8		Additions to inventory		
9		Quantity packaged		
10		Quantity received - domestic		
11		Quantity received - returns		
12		Other		
13	F	Total additions check ▶	0	0
14				
15		Reductions to inventory		
16		Quantity shipped - domestic		1000
17		Quantity shipped - returned		
18		Quantity destroyed		
19		Quantity lost/stolen		
20		Other reductions to inventory		
21	G	Total reductions check ▶	0	1000
22				
23		Closing inventory (E+F-G) ▶		
24		Value of closing inventory (\$)		
25		Weight of closing inventory (kg)		

	A	B	G	H
60				
61				Dried cannabis - non-me
62		Sales by consumer location	To distributor (wholesale)	
63			Package Units	\$
64			1000	\$ 16,450.00
65				
66				
67				
68				
69				
70				
78		Total sales check ▶	1000	\$ 16,450.00

	A	B	C	D
60				
61		Dried cannabis - non-medical		
62		Direct to consumer (online)		
63		Packaged units	\$	
64	Alberta	1000	\$ 19,500.00	
65	British Columbia			
66	Manitoba			
67	New Brunswick			
68	Newfoundland and Labrador			
69	Nova Scotia			
70	Northwest Territories			

Licence holder reports reduction to packaged dried cannabis inventory.

Licence holder reports amount sold to a distributor with the corresponding dollar values for the relevant province and/or territory on "Sales" tab.

Distributor reports amount and value sold on "Sales" tab but does NOT report amount of packaged dried cannabis as quantity received on "Packaged" tab.