

FACT SHEET

Controlled Substances: Purchase & Sale Records

A fact sheet is a plain-language explanation of the legislation that forms the foundation of certain pharmacy practices. It provides useful information and references to help pharmacy professionals understand a particular topic. A fact sheet is an informational resource and is not considered legal advice. Always refer to the legislation for full context.

Legislative References

- [Controlled Drugs and Substances Act, 1996](#) (CDSA)
 - [Controlled Substances Regulations](#)

Additional References

- Fact Sheet – [Controlled Substances: Sales Pursuant to an Order](#)
- Controlled Substances: [Prescription Regulation Summary Chart](#)

Definitions

Controlled substance: A substance set out in Schedules I, II, III, IV, or Part 1 of V of the federal *Controlled Drug and Substances Act*. This resource applies to the substances named in Schedule 1 (narcotics), Schedule 2 (controlled drugs) and Schedule 3 (targeted substances) under the *Controlled Substances Regulations*. (CDSA s2(1), CSR s1(1))

Licensed Dealer: An individual or organization holding a dealer's licence issued by the federal Minister of Health to conduct activities (i.e., produce, package, sell, provide, send, transport, deliver, import, export, or destroy) the controlled substances specified in their licence. (CSR s 12(1))

Order: A written or verbal request to sell or provide a controlled substance, other than pursuant to a prescription. (CSR s 1(1))

Provide: To give, transfer or otherwise make available directly or indirectly, whether or not the provision is made for consideration. (CDSA)

Sell: To offer or have in possession for sale and distribute, whether or not the distribution is made for consideration. (CDSA)

Background

Controlled substances are regulated federally by Health Canada and the [Office of Controlled Substances \(OCS\)](#). The *Controlled Drugs and Substances Act* (CDSA) provides a legislative framework aimed at controlling access to substances that can alter mental processes and produce harm to the health of an individual and/or society when diverted or misused.

The *Controlled Substances Regulations* govern the sale and provision of controlled substances by pharmacists to other regulated parties (i.e., Licensed Dealers, hospitals, practitioners, and other pharmacists) pursuant to an *order*. This fact sheet is limited to these transactions and does not address the sale of controlled substances pursuant to a *prescription* (i.e., dispensing).

Important notes:

- Although the regulations use the terms “sell” and “provide” together, for simplicity, this fact sheet uses only “sell” to mean either of these, whether or not there is payment involved.
- Pharmacy professionals working in a hospital must follow the legislation pertaining to hospitals
- Where “hospital” is used, it means a person permitted to place an order on the hospital’s behalf.

Purchase Records

Signing Authority

- A pharmacist is authorized to sign for *receipt* of controlled substances.
- A pharmacy technician is authorized to sign for *receipt* of controlled substances.
- In a hospital, the person in charge designates the persons permitted to sign for *receipt* of controlled substances.

Pharmacy professionals and hospitals must use a method of recording information that permits an audit of it to be made at any time. For example:

- **In a book or register**
- **Invoice-based¹**
 - Purchase receipts, packing slips, invoices or copies thereof, filed in chronological order and/or stored electronically in a dedicated file.
- **Computer-based (electronic):**
 - Having software capable of generating a printout or report of purchase records on demand.

A pharmacist or pharmacy technician², including in a hospital³, who receives a controlled substance must record the following information:

- Their name
- Name (and title, if applicable) and municipal address of the licensed dealer/pharmacist/hospital from whom it was received
- Date of receipt
- Name, form and quantity of the controlled substance
- If applicable, also include:
 - Brand name
 - Strength
 - Drug identification number (DIN)
 - The number of containers and units per container (not required for hospital)

Sale Records

Pharmacists and hospitals must use a method of recording information that permits an audit of it to be made at any time. For example:

- **In a book or register**
- **Computer-based (electronic):**
 - Utilizing software capable of generating a sales report on demand.

A pharmacist⁴, including in a hospital,⁵ who sells a controlled substance must record the following information:

- Their name
- Name (and title, if applicable) and municipal address of the person (i.e., licensed dealer, pharmacist, practitioner, or hospital) to whom it was sold or provided
- Date sold
- Name, form and quantity of the controlled substance
- If applicable, also include:
 - Brand name
 - Strength
 - Drug identification number (DIN)
 - The number of containers and units per container (not required for hospital)
 - The reason for the emergency sale or provision (not required for hospital)

Retention of Purchase & Sale Records

- Records of the sale or provision of a controlled substance must be kept separately, in sequence as to date and number⁶
 - These must be retained on site for a period of at least two years⁷
- Records must be complete, legible, indelible and permit an audit to be made at any time⁸
- Records must be made available on request to a Health Canada inspector
 - Health Canada is responsible for verifying compliance or preventing non-compliance with the provisions of the CDSA or its regulations to ensure controlled substances are managed and monitored appropriately.
 - For questions please contact: hc.compliance-conformite.sc@canada.ca.

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Revision History

Version #	Date	Action
1.0	August 2012	Published as “Narcotic Purchase Records”
2.0	October 2021	Revised to include sales records, all controlled substances, and hospitals
2.1	December 2024	Updated based on new OCP By law No.7 and change to signing authority process approved by OCP Board
2.2	October 2026	Revised to reflect Controlled Substances Regulations coming into effect.

¹ Invoices are financial records and may be subject to longer retention periods for Canada Revenue Agency purposes. Designated Managers and hospitals should verify these requirements with their accountant.

² CSR s 111

³ CSR s 175

⁴ CSR s 112

⁵ CSR s 176

⁶ CSR ss 123(2), 185

⁷ CSR ss 123(1), 124(a), 185, 186(a)

⁸ CSR ss 122, 125, 184, 187