

FACT SHEET

Controlled Substances: Reporting Loss or Theft

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](#), s 106

Additional References

- Fact Sheet - [Controlled Substances: Security and Reconciliation](#)

Background

Controlled substances are regulated federally by Health Canada (HC) 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.

Pharmacists, pharmacy technicians and hospitals are obligated to report the loss or theft of controlled substances (narcotics, controlled drugs, and targeted substances) and maintain related records as required by the *Controlled Substances Regulations*.

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*.

Date of Discovery: The date at which a person first became aware that a suspected loss or theft has occurred. (CS-GD-005)

Loss: The physical disappearance of controlled substances that is unexplained at the time of discovery. (CS-GD-005)

Theft: The removal of any quantity of controlled substances under the custody of a regulated party without legitimate consent. (CS-GD-005)

Reporting

- If a pharmacy technician becomes aware of a loss or theft of a controlled substance, they must notify the supervising pharmacist immediately.
- In a hospital, pharmacy professionals who become aware of a loss or theft of a controlled substance must notify the person in charge immediately.
- If a pharmacist or person in charge of a hospital becomes aware of, or is notified about, a loss or theft of a controlled substance, a written report must be provided to the Minister within 10 days after the date of discovery or notification.

Pharmacist and hospitals should refer to the Health Canada [Guidance Document: Reporting of loss or theft of controlled substances and precursors \(CS-GD-005\)](#) for detailed information on completing and submitting a Loss or Theft Report using:

- [Health Canada E-Services Portal](#), or
- [Loss or Theft Report Form](#)

Forged prescriptions are considered thefts if a controlled substance was dispensed, either partially or fully.

- Attempted forgeries where no drug was dispensed are not to be reported to Health Canada.
 - Refer to the Fact Sheet [Forgery: Management and Reporting of Fraudulent Prescriptions](#)
- Thefts (e.g., robbery, break and enter, etc.) are to be reported to the police.

Any questions of interpretation concerning the guidance document should be directed to the Monitoring Section of the Office of Controlled Substances (OCS) at ocs.reporting-rapporteur.bsc@hc-sc.gc.ca

- For Health Canada E-Services Portal for Controlled Substances Services support, contact the Controlled Substances and Cannabis Branch Call Centre: csps-spssc@hc-sc.gc.ca

Published: October 2026

Version #: 1.2

Revision History

Version #	Date	Action
1	October 2021	Published Fact Sheet
1.1	January 2022	Added Health Canada E-Services Portal information
1.2	October 2026	Revised to reflect Controlled Substances Regulations coming into effect; minor copy edits