

Saskatchewan Liquor & Gaming Authority

Wholesale Pricing Structure and Policy

Last updated: March 2021

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1. WHOLESALE PRICING OVERVIEW AND WORKSHEET

The Wholesale Base Price of Saskatchewan Liquor and Gaming Authority (SLGA) products is calculated using rates and fees outlined in this document. Where applicable, each element of the pricing calculation is rounded to five decimal places.

The following worksheet exhibits how Wholesale Base Price is calculated:

Vendor quote per case	
x Exchange rate (if applicable)	
= Quote in Canadian dollars	
/Number of units per case	
= Prime Cost (Vendor Quote per Unit)	
+ Duty Rates	
+ Excise Rates	
+ Freight Rate	
= Landed cost per unit	
+ <u>SLGA mark-up</u>	
+ <u>Cost of service</u>	
= List price	
+ <u>Environmental surcharge</u>	
= WHOLESale BASE PRICE	
+ GST (Base Price x 5%)	
+ <u>refundable container deposit</u>	

The following sections outline details of each pricing component.

a) Duty and Excise Rates

Duty rates apply to import products unless a signed Trade Agreement is in place. Duty Rates are not applicable on domestic products or import products with signed Trade Agreement on file.

Excise Rates apply to all products and are imposed on spirits and wine under the *Excise Act, 2001*, as outlined by Canada Revenue Agency, and on beer under the *Excise Act*.

i. Spirit/Liqueur & spirit/liqueur-based RTDs (i.e. distilled base):

ABV	Spirit Type	Excise	Duty	Unit of Measure
< 7.1%	All Spirits/Liqueurs	.322	0.1228	/Litre

7.1% -80.0%	Vodka, Liqueurs, misc.	12.736	0.1228	/Litres of Pure Alcohol (LPA)
7.1% -80.0%	Whiskey, Tequila, Brandy & Cognac	12.736	0.00	/Litres of Pure Alcohol (LPA)
7.1% -80.0%	Gin	12.736	.0492	/Litres of Pure Alcohol (LPA)
7.1% -80.0%	Rum	12.736	.2456	/Litres of Pure Alcohol (LPA)
> 80.0%	All Spirits/Liqueurs	12.736	0.00	/Litres of Pure Alcohol (LPA)

ii. **Beer & malt-based RTDs (i.e. malted and fermented base):**

ABV	Excise	Duty	Unit of Measure
< 1.3%	.02822	0.00	/Litre
1.3% – 2.5%	.17000	0.00	/Litre
2.6% – 11.9%	.34000	0.00	/Litre
> 11.9%	12.610	0.00	/Litres of Pure Alcohol (LPA)

iii. **Wine, Cider & Mead (i.e. fermented base):** Duty and Excise rates are applicable to different variables and are therefore separated into two tables below.

Duty:

Wine Type	Size	ABV	Duty	Unit of Measure
Table Wine (Grape)	<= 2L	< 13.8%	0.0187	/Litre
Table Wine (Grape)	<= 2L	13.8% -14.9%	0.0468	/Litre
Table Wine (Grape)	<= 2L	15.0% +	0.000	/Litre
Table Wine (Grape)	> 2L	All	0.000	/Litre
Sparkling	All	All	0.000	/Litre
Dessert/Fortified	All	All	0.000	/Litre
Fruit / Sake	All	< 13.8=%	0.0187	/Litre
Fruit / Sake	All	13.8% - 14.9%	0.0704	/Litre
Fruit / Sake	All	15.0% - 15.9%	0.0778	/Litre
Fruit / Sake	All	16.0% - 16.9%	0.0852	/Litre
Fruit / Sake	All	17.0% - 17.9%	0.0925	/Litre
Fruit / Sake	All	18.0% - 18.9%	0.1000	/Litre
Fruit / Sake	All	19.0% - 19.9%	0.1073	/Litre
Fruit / Sake	All	20.0% - 20.9%	0.1148	/Litre
Fruit / Sake	All	21.0% - 21.9%	0.1221	/Litre
Fruit / Sake	All	22.0% - 22.9%	0.1295	/Litre
Fruit / Sake	All	23.0% +	0.1295	/Litre
Flavoured & Other	All	0.0% - 22.9%	0.0282	/Litre
Flavoured & Other	All	23.0% +	0.000	/Litre

Excise:

Wine Type	Size	ABV	Excise	Unit of Measure
All	<= 2L	< 7.0%	0.322	/Litre
All	<= 2L	7.0% - 22.9%	0.672	/Litre
All	<= 2L	> 22.9%	12.736	/Litres of Pure Alcohol (LPA)
All	> 2L	< 23%	0.672	/Litre
All	> 2L	23% +	12.736	/Litres of Pure Alcohol (LPA)

a. Trade Agreements

Products originating from countries that have a signed free trade agreement with Canada are duty exempt. To qualify for exemption, each Manufacturer from the country of origin must provide SLGA with a Certificate of Origin by December 31st each year. SLGA accepts only blanket certificates covering all products that a Manufacturer exports to Canada. Blanket certificates are applied to new products listed from the same manufacturer before the expiry of the annual certificate.

A Certificate of Origin Form can be found on the [supplier portal](#) on slga.com. If a Certificate of Origin Form is not submitted to SLGA by December 31st, the Manufacturer's products will default to the Most Favoured Nation Tariff Rate and a corresponding higher wholesale price will be implemented at the earliest possible date after January 1st.

For more information, please contact an SLGA Customs Excise Costing Coordinator at SLGACustoms@slga.gov.sk.ca.

b) Freight Rates

The following standard freight rates apply to domestic and international source points.

	Region	Rate Per Litre
Canada	AB – Calgary	\$0.13
	AB – Lethbridge	\$0.23
	AB – St. Albert (Connect Logistics)	\$0.18
	BC – Kelowna	\$0.33
	BC – Oliver	\$0.24
	BC – Vancouver & area (including Container World)	\$0.29
	MB – Winnipeg	\$0.37
	MB – Winnipeg (Wett Sales FOB Regina)	\$0.00
	ON – Brampton	\$0.25
	ON – Toronto & Area	\$0.46
	ON – Walkerville	\$0.39
	QC – Montreal/Valleyfield	\$0.37
USA	AR – Ft. Smith	\$0.69
	CA – California – Modesto	\$0.62
	CA – California	\$0.72
	IL – Bolingbrook	\$0.35
	IN – Lawrenceburg	\$0.82

	KY – Clermont	\$1.15
	KY – Frankfort/Lawrenceburg	\$0.97
	KY – Louisville	\$0.96
	MN – Minneapolis	\$0.32
	MO – Weston	\$1.20
	NY – Batavia	\$1.54
	NY – Canandaigua	\$0.68
	NY – Westfield	\$1.39

Region	Rate Per Litre	Region	Rate Per Litre
Argentina	\$1.03	Ireland	\$0.82
Australia	\$0.83	Italy	\$0.90
Belgium	\$1.07	Netherlands	\$1.07
Chile	\$0.86	South Africa	\$1.20
Denmark	\$1.07	Spain	\$0.99
France	\$1.38	United Kingdom	\$0.72
Germany	\$1.07		

c) Wholesale Mark-up Structure – National Producers

For all national producers, a flat rate mark-up rate based on package volume is applied to beer with alcohol content less than or equal to 6.5 per cent. An ad valorem rate is applied to all other products based on the product's landed cost. Landed cost includes the supplier quote, excise, duty and freight. Rates are shown in the table below.

	Alcohol content	Wholesale Mark-up	Commercial Permittee Mark-up**	Applicable to
Beer	<=6.5%	\$1.873/L*	\$2.498/L	Package volume
	>6.5%	98%*	\$0.625 over Wholesale Mark-up	Landed cost
RTDs	<=7%	88%	NA	Landed cost
Wine Spirits	7.1% - 14.5%	99%	NA	Portion of landed cost up to \$12.50/L
		30%	NA	Portion of landed cost over \$12.50/L
	>14.5%	130%	NA	Portion of landed cost up to \$25.00/L
		60%	NA	Portion of landed cost from \$25.01-\$37.50/L
		30%	NA	Portion of landed cost over \$37.50/L

***Beer General Price Increase (GPI):** Beer with alcohol content less than or equal to 6.5 per cent, or beer with a per-litre mark-up rate is subject to indexation to compensate for the inflationary impact of supplier-initiated price increases. Upon receipt of a GPI, SLGA will notify all brewers of the GPI and will give opportunity to re-quote beer prices. Due to the time required to process a GPI, the submission deadline of a GPI is two price change periods (approximately eight weeks) prior to the desired effective date.

**Applies to Commercial Permittee purchases direct from private distributors.

Example: 750mL bottle of vodka, with alcohol content of 40%, has a landed cost of \$24.00. The resulting mark-up is \$27.53, calculated as follows:

1. CALCULATE LANDED COST PER LITRE	
Landed cost	\$24.00
/ Bottle size (by L)	.75L
= Landed cost per litre	\$32.00/L
2. CALCULATE MARKUP	
a) Portion of landed cost up to \$25.00/L	\$25.00/L
x Markup rate from above chart	130%
= Markup portion 1	\$32.50/L
b) Portion of landed cost from \$25.00/L - \$37.50/L	(\$32/L-\$25/L =) \$7/L
x Markup rate from above chart	60%
= Markup portion 2	\$4.20/L
c) Total Markup	(\$32.50/L+\$4.20/L =) \$36.70/L
3. ADJUST MARKUP TO REFLECT BOTTLE SIZE	
Total markup	\$36.70/L
x Bottle size (by L)	.75L
= Final markup	\$27.53

d) Wholesale Mark-up Structure – Small Producers

To qualify for the small producer mark-up rates, producers must meet the eligibility requirements and submit an Annual Declaration of Production Form (found on the supplier portal on slga.com) for the previous year's production to SLGA by February 10th each year; a rate will be assigned to the small producer and will take effect March 1st. If an Annual Declaration of Production Form is not received by February 10th, the Manufacturer's products will default to national mark-up rates. A second deadline of May 10th is available - if an Annual Declaration of Production Form is received between February 11th and May 10th, the small producer markup will take effect June 1st for the remainder of the year. If no Annual Declaration of Production form is received by May 10th, the national mark-up rates will remain in place for the entire year.

Production is calculated using world-wide production, which is the total of all production volume at all facilities, including contract facilities. Examples include:

- If a small brewery (1000 HL) augments their production volume by using a contract brewery (35,000 HL) the calculated production volume will be the small brewery production (1,000 HL) + total contract brewery production (35,000HL) for a total production volume of 36,000 HL. The total production of the contract brewery is assessed, not the amount produced for each producer.
- Two production facilities regardless of location (same country or different countries). Brewery A has a total production of 10,000 HL and Brewery B has a total production of 5,000 HL. The total production volume is therefore 15,000 HL (Brewery A + Brewery B).
- A group of producers manufacture out of a single facility. Producer A = 10,000 L, Producer B = 5,000 L and Producer C = 50,000 L. The total production volume of the facility is 65,000 L (Producer A + Producer B + Producer C). Based on total production all three producers are assessed at 65,000 L production volume.

Annual Declaration of Production Forms must be supported by third-party documentation.

Acceptable documentation includes:

- A copy of the 12 monthly excise reports submitted to Canada Revenue Agency
- A letter from CRA which states total production reported to them for the calendar year.
- A signed letter from an independent accounting firm (with letterhead) which certifies total production amount.
- International products: Reports made to a federal regulatory body.

The following mark-up rates are applied to small-producer products distributed through SLGA:

a) Beer: To qualify, brewers must have global production of less than 400,000HL per year.

Global Production (HL)	Wholesale Mark-up* per Litre	Commercial Permittee Mark-up Per Litre**
<2,500 HL	\$0.479	\$1.104
2,501-5,000 HL	\$0.599	\$1.224
5,001-7,500 HL	\$0.719	\$1.344
7,501-10,000 HL	\$0.778	\$1.403
10,001-20,000 HL	\$0.837	\$1.462
20,001 - 200,000 HL	\$0.898	\$1.523
200,001 - 300,000 HL	\$0.898	\$1.523
300, 001 - 320,000 HL	\$1.060	\$1.685
320,001 - 340,000 HL	\$1.220	\$1.845
340,001 - 360,000 HL	\$1.370	\$1.995
360,001 - 380,000 HL	\$1.520	\$2.145
380,001 - 400,000 HL	\$1.680	\$2.305
>400,000 HL	\$1.873	\$2.498

*Rates indexed with Beer GPI.

**Applies to Commercial Permittee purchases direct from private distributors.

b) RTDs, Wine and Spirits: To qualify, producers must have global production of less than 200,000L per year of each category of wine, spirit and/or RTDs.

Global Production (L)	RTDs	Wine	Spirits
<25,000L	39%	45%	73%

25,000L - 50,000L	43%	50%	80%
50,000L - 75,000L	50%	56%	88%
75,000L - 100,000L	60%	64%	98%
100,000L - 150,000L	66%	74%	108%
150,000L - 200,000L	75%	85%	119%

e) Cost of Service

Cost of service (COS) is applicable to all SLGA-distributed:

- Imported: wine, spirits, liqueurs and RTDs; and
- Imported and domestic beer.

COS is calculated by adding the case cost to the unit cost for each selling unit using the following calculation: [rate of 1 case] + ([rate of 1 unit] x [# of selling units]).

Category	Case Cost			Selling Unit Cost		
	Canada	USA	Other	Canada	USA	Other
Wine	.916	.910	1.385	.313	.310	.478
Spirits & Liqueurs	1.43	1.43	1.961	.241	.241	.490
Beer	2.94	2.94	2.94	.082	.082	.082
RTDs	.828	.828	.828	.082	.082	.082

Example: COS for 12-bottle case of wine = .916 + (.313 x 12) = \$4.67

f) Environmental Surcharge & Container Deposit

As required by the *Saskatchewan Litter Control Act*, an environmental handling surcharge and refundable container deposit apply to most beverage alcohol products.

Container Type	Environmental Handling Charge	Refundable deposit		
		<=300mL	>300mL - < 1L	> = 1L
Aluminum can	\$0.07	\$0.10	\$0.10	\$0.25
Aseptic carton	\$0.05	\$0.10	\$0.10	\$0.25
Bag-in-box	N/A	N/A	N/A	N/A
Glass bottle (non-refillable)	\$0.09	\$0.10	\$0.20	\$0.40
Glass bottle (refillable)	N/A	\$0.10	\$0.10	\$0.10
Keg with deposit	N/A	N/A	N/A	\$20.00
Polyethylene Terephthalate bottle (PET) <=5L	\$0.08	\$0.10	\$0.10	\$0.25
Polyethylene Terephthalate bottle (PET) >5L	\$0.08	N/A	N/A	N/A
Pouch (aluminum)	\$0.08	N/A	N/A	N/A
Pouch (plastic/metal)	N/A	N/A	N/A	N/A

Container Type Changes: SLGA system constraints allow only one container type per UPC. When a product changes container type, a supplier must assign new product codes (UPC and SCC) to the new container.

2. WHOLESALE PRICE CHANGE SUBMISSIONS

a) Deadlines

Requests for price changes can be made by submitting a [Price Change Submission Form](#) or a [Wholesale Price Promotion Form](#) as found on the [supplier portal](#). Forms must be received no later than midnight (CST) on the submission deadlines outlined in the following table. No changes or cancellations will be permitted after the deadline.

PRICE PERIOD	SUBMISSION DEADLINE*
April	01-Mar-20
May	01-Apr-20
June	01-May-20
July	01-Jun-20
August	01-Jul-20
September	01-Aug-20
October	01-Sep-20
November	01-Oct-20
December	01-Nov-20
January	01-Dec-20
February	01-Jan-21
March	01-Feb-21

**Due to the time required to process a Beer GPI, the submission deadline is two price change periods prior to the desired effective date.*

b) Price Increases

SLGA-DISTRIBUTED PRODUCT

- 1. Price increases:** will be declined on previously-delisted product. Pricing may be changed after inventory is fully depleted and if the product is sold through Special Orders.

c) Price Decreases and Discounts

SLGA-DISTRIBUTED PRODUCT

- 2. Permanent Price Reductions (PPR):** A PPR is a permanent reduction in the vendor quote that must remain in effect for a minimum of three periods (approximately 90 days). The reduced wholesale price will take effect on the date that the associated vendor quote is effective.

PPR requests on delisted products will be entered as liquidations to ensure the product is displayed in the RSP online ordering site as a liquidation, encouraging inventory depletion.

PPR Chargeback: PPRs will result in a chargeback to the vendor for all existing inventory on hand at SLGA on the effective date of the price reduction. The chargeback is calculated by taking the difference between the landed cost of the current wholesale price and the

landed cost of the requested price multiplied by total inventory on hand at SLGA's Distribution Centre.

Chargeback Guidelines: Chargebacks are deducted from a vendor's future invoice payments. If another payment method is desired, or if an entity other than the vendor is to be charged, alternate instructions and a contact address for the invoice must be clearly provided on each submission form. The payee cannot be changed once the invoice has been prepared.

- 3. Wholesale Price Promotion (WPP):** A WPP is a temporary decrease of a product's wholesale base price, requested by the vendor. A WPP can run for either two weeks* or for the full month. While there are no upper limits on WPP amounts, the minimum amount is dependent on the time length of the promotion. A two-week WPP requires a minimum of ten per cent (10%) off the regular wholesale base price, while the full month WPP requires a minimum of five per cent (5%) off the regular wholesale base price.

The same SKU is not eligible for a WPP in consecutive periods and there is no limit to the number of individual WPPs a vendor can run in a specific period.

*Two-week WPPs actually run either from the 1st to the 15th of the period, or from the 16th to the end of the period.

WPP Chargeback: The chargeback for a WPP will be based on actual sales made from the SLGA Distribution Centre during the WPP period. The chargeback will reflect the WPP value multiplied by the actual sales made.

PRIVATELY-DISTRIBUTED PRODUCT

- 4. Temporary Price Reductions (TPR):** TPRs are only applicable to privately distributed products. The TPR is a reduction in the vendor's 'price to brewer' in effect for a single period. Due to the submission process, the vendor must indicate at the time of price change submission if the change is a TPR. Otherwise, it will be considered a permanent price reduction and the price reduction must remain in effect for a minimum of three periods.

The same SKU is not eligible for TPR in consecutive periods. Products coming off a TPR must return to the previous price or higher.

- 5. Introductory Pricing:** Upon initial release, newly listed products are eligible for a Temporary Price Reduction, provided the following conditions are met:
 - The intent to offer introductory pricing must be communicated at the time the listing application is presented;
 - The temporary reduction must remain in place for both the duration of the period in which it is released as well as the next period that follows;

- Vendor quotes must reflect the introductory and regular wholesale prices.

d) Pricing Submissions by Agents on behalf of Vendors

SLGA will accept price change submissions from an Agency on behalf of their vendor(s), provided the following conditions are met:

1. The Agency must state the name of the vendor for whom they are submitting a price change submission;
2. The Agency accepts full responsibility to inform the vendor of the price change and to ensure that future invoicing is appropriate;
3. In the event the vendor refuses to pay, the Agency will be held responsible for the full chargeback amount, if applicable.

e) Promotional Pricing Policy

SLGA will not approve any pricing that may be interpreted as deceptive or unfair, under the *Competition Act* of Canada, *The Consumer Protection and Business Practices Act* of Saskatchewan, or any other statute or standards governing deceptive pricing or unfair practices that may be in effect from time to time.

Under the *Competition Act*, it is a deceptive marketing practice to promote a product by making a representation to the public that is false and considered misleading in a material respect. Deceptive marketing practice includes, but is not limited to, price representation where the supplier generally has not sold a substantial volume of the product being promoted in the relevant geographic area or recently offered the product at that price or a higher price in good faith for a substantial period of time before the making of the representation.

Under *The Consumer Protection and Business Practices Act* it is an unfair practice to represent that a price benefit or advantage exists to consumers if a price benefit or advantage does not exist.

The Consumer Protection and Business Practices Act direct that the general impression conveyed by a representation, as well as its literal meaning, be taken into account when determining whether or not the representation is false or misleading.

It is SLGA's interpretation of the *Competition Act* and *The Consumer Protection and Business Practices Act* that price claims apply to claims of discounts, savings or value statements for package extensions.

- **Sales, discounts, price savings or value comparison statements:** For suppliers to advertise or promote price savings, any comparison brand packaging must already exist in the market for at least three prior periods, and must be higher in price per can/bottle/mL than the per can/bottle/mL price of the promotional sales package(s).
- **Package extensions:** Package extensions refer to any product label/package that reference another package size of the same product (e.g. 18 units for the price of 15). In

establishing the value of the offer, the price of the package extension must be identical or consistent with the comparison size indicated on the label/packaging. Further, the comparison brand package must already exist in the market for at least three periods prior to the price claim.

3. RETAIL PRICING

All licensed retailers in Saskatchewan are free to establish their own retail pricing, provided it meets the minimum prices outlined in SLGA's Social Reference Prices (SRP), shown in Appendix B.

There is no requirement for retailers to pass along any promotional pricing or price reductions to consumers.

More information on SLGA retail pricing policies can be found in SLGA's Retail Pricing Structure and Policy.

4. CONTACT INFORMATION

Email: wholesalepricing@slga.gov.sk.ca

Mail: Attn: SLGA Wholesale Pricing, 9th Floor, PO Box 5054, Regina, SK, S4P 3M3

Courier: Attn: SLGA Wholesale Pricing 9th Floor, 2500 Victoria Avenue, Regina, SK, S4P 3X2

Contact Wholesale Pricing with questions about pricing and pricing policies, or to submit any of the above-mentioned forms.

Agent/suppliers may email sell sheets to have them distributed to retailers.

Appendix A – Social Reference pricing

All retail sales in the province, including sales made to special occasion permittees, must be priced in compliance with SLGA's Social Reference Prices (SRP). SRP indexes minimum retail prices according to product category, size and alcohol content as shown in the following tables. Sizes not shown will be provided by SLGA upon request.

All prices include GST, Liquor Consumption Tax (LCT) and refundable deposit where applicable.

Note: SRP does not apply to kegs or to business-to-business sales. For example, sales made to commercial permittees, retail stores or for the purpose of conducting in-store samples may be lower than the listed SRP.

a) Spirits, Liqueur, Brandy and Cognac:

Selling Unit	Alcohol Content				
	<23%	23% - 34.9%	35% - 44.9%	45% - 54.9%	>54.9%
3000	\$51.70	\$67.70	\$90.20	\$112.90	\$135.40
1750	\$30.80	\$40.35	\$53.75	\$67.30	\$80.70
1140	\$20.50	\$26.85	\$35.75	\$44.75	\$53.65
1000	\$18.00	\$23.55	\$31.35	\$39.25	\$47.10
750	\$13.90	\$18.20	\$24.25	\$30.35	\$36.40
700	\$12.95	\$17.00	\$22.65	\$28.35	\$33.95
500	\$10.00	\$13.10	\$17.45	\$21.85	\$26.20
375	\$7.85	\$10.30	\$13.70	\$17.15	\$20.55
200	\$4.35	\$5.75	\$7.65	\$9.55	\$11.45
120	\$2.90	\$3.80	\$5.05	\$6.30	\$7.55
50	\$1.50	\$1.95	\$2.60	\$3.25	\$3.90

b) Cocktails:

Selling Unit Size (mL)	Alcohol Content				
	<7.1%	7.1% - 13.7%	13.8% - 22.9%	23% - 34.9%	>34.9%
2046	\$11.00	\$15.70	\$26.70	\$47.15	\$62.85
1750	\$9.40	\$13.40	\$22.85	\$40.35	\$53.75
1420	\$7.65	\$10.90	\$18.55	\$32.75	\$43.60
1320	\$7.10	\$10.10	\$17.20	\$30.45	\$40.55
1140	\$6.25	\$8.90	\$15.20	\$26.85	\$35.75
750	\$4.25	\$6.05	\$10.30	\$18.20	\$24.25
710	\$4.00	\$5.75	\$9.75	\$17.25	\$22.95
375	\$2.40	\$3.40	\$5.80	\$10.30	\$13.70
270	\$1.80	\$2.55	\$4.40	\$7.75	\$10.30
200	\$1.35	\$1.90	\$3.25	\$5.75	\$7.65
120	\$0.90	\$1.25	\$2.15	\$3.80	\$5.05

c) RTDs:

Selling Unit Size (mL)	Alcohol Content	
	<6%	>=6%
8520	\$36.15	\$42.65
4260	\$18.45	\$21.75
4092	\$17.75	\$20.90
3960	\$17.15	\$20.25
2130	\$9.25	\$10.90
2046	\$9.15	\$10.80
2000	\$8.95	\$10.55
1980	\$8.85	\$10.45
1420	\$6.35	\$7.50
1364	\$6.10	\$7.20
1320	\$5.90	\$6.95
1200	\$5.35	\$6.30
1100	\$4.90	\$5.80
1000	\$4.45	\$5.25
473	\$2.30	\$2.70
341	\$1.70	\$2.05
330	\$1.65	\$1.95
296	\$1.50	\$1.75

d) Wine:

Selling Unit Size (mL)	Alcohol Content	
	<16%	>=16%
18000	\$133.55	\$180.60
16000	\$118.70	\$160.55
4000	\$33.90	\$45.85
3000	\$26.40	\$35.70
2000	\$18.00	\$24.35
1500	\$14.45	\$19.55
1140	\$11.35	\$15.35
1000	\$10.20	\$13.75
800	\$8.50	\$11.45
750	\$7.95	\$10.75
720	\$7.65	\$10.30
500	\$5.70	\$7.75
375	\$4.50	\$6.05
300	\$3.65	\$4.95
250	\$3.15	\$4.25
200	\$2.50	\$3.40

d) Beer Products:

Selling Unit Size (mL)	Alcohol Content			
	<6.6%	6.6% - 7.5%	7.6% - 8.5%	>8.5%
10650	\$45.00	\$57.35	\$65.40	\$70.60
8520	\$36.00	\$45.90	\$52.30	\$56.45
8184	\$34.60	\$44.10	\$50.25	\$54.25
6820	\$30.35	\$38.65	\$44.10	\$47.60
6390	\$28.40	\$36.25	\$41.30	\$44.60
6138	\$27.30	\$34.80	\$39.70	\$42.80
5676	\$25.25	\$32.20	\$36.70	\$39.60
5325	\$23.70	\$30.20	\$34.40	\$37.15
5115	\$22.75	\$29.00	\$33.05	\$35.70
5000	\$22.25	\$28.35	\$32.30	\$34.90
4260	\$18.95	\$24.15	\$27.55	\$29.70
4092	\$18.20	\$23.20	\$26.45	\$28.55
3960	\$17.60	\$22.45	\$25.60	\$27.65
3520	\$16.60	\$21.15	\$24.10	\$26.05
3300	\$15.55	\$19.85	\$22.60	\$24.40
2838	\$13.40	\$17.05	\$19.45	\$21.00
2130	\$10.05	\$12.80	\$14.60	\$15.75
2046	\$9.65	\$12.30	\$14.00	\$15.15
2000	\$9.45	\$12.00	\$13.70	\$14.80
1980	\$9.35	\$11.90	\$13.55	\$14.65
1950	\$9.20	\$11.70	\$13.35	\$14.40
1760	\$8.30	\$10.60	\$12.05	\$13.00
1420	\$6.70	\$8.55	\$9.75	\$10.50
1364	\$6.45	\$8.20	\$9.35	\$10.10
1320	\$6.20	\$7.95	\$9.05	\$9.75
1242	\$5.85	\$7.45	\$8.50	\$9.20
1180	\$5.75	\$7.35	\$8.40	\$9.05
1100	\$5.40	\$6.85	\$7.80	\$8.45
880	\$4.30	\$5.50	\$6.25	\$6.75
750	\$3.65	\$4.70	\$5.35	\$5.75
710	\$3.45	\$4.45	\$5.05	\$5.45
650	\$3.20	\$4.05	\$4.60	\$5.00
550	\$2.70	\$3.45	\$3.90	\$4.20
500	\$2.45	\$3.10	\$3.55	\$3.85
473	\$2.30	\$2.95	\$3.35	\$3.65
330	\$1.60	\$2.05	\$2.35	\$2.55
275	\$1.35	\$1.70	\$1.95	\$2.10
250	\$1.20	\$1.55	\$1.80	\$1.90

Appendix B – Document Revisions

DATE	REVISIONS
July 2020	<ul style="list-style-type: none"> • Updated small producer beer markup rates
March 2021	<ul style="list-style-type: none"> • Content clarification, rate corrections • General formatting improvements. • Details and rules added to 1d) Wholesale Mark-up Structure – Small Producers • Updated all rates
	<ul style="list-style-type: none"> •
	<ul style="list-style-type: none"> •