

SLGA Wholesale Pricing Structure and Policy

Effective April 1, 2019

SUBJECT TO CHANGE WITHOUT NOTICE

FOR MORE INFORMATION CONTACT:

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1) WHOLESALE PRICING OVERVIEW AND WORKSHEET

The following worksheet is used to calculate the **wholesale price** of Saskatchewan Liquor and Gaming Authority (SLGA) products. Items outlined in the pricing calculation are further detailed in this document. Where applicable, each element of the pricing calculation is rounded to five decimal places.

VENDOR QUOTE PER CASE	
X EXCHANGE RATE (IF APPLICABLE)	
= QUOTE IN CANADIAN DOLLARS	
/NUMBER OF UNITS PER CASE	
= PRIME COST (VENDOR QUOTE PER UNIT)	
+ CUSTOM DUTY AMOUNT	
+ EXCISE AMOUNT	
+ FREIGHT RATE	
= LANDED COST PER UNIT	
+ SLGA MARK-UP	
+ COST OF SERVICE	
= LIST PRICE	
+ ENVIRONMENTAL SURCHARGE	
= BASE PRICE	
+ GST (BASE PRICE X 5%)	
+ REFUNDABLE CONTAINER DEPOSIT	
= WHOLESALE PRICE PER UNIT	

2) EXCISE AND DUTY RATES

Excise duties are imposed on Spirits and Wine under the *Excise Act, 2001*, as outlined by Canada Revenue Agency. Excise duties on Beer are imposed under the *Excise Act*. Excise Rates apply to all products whereas duty rates apply to import products only unless a signed Trade Agreement is in place.

a) Spirits: The excise and duty rates for Spirits are based on the volume of absolute ethyl contained within a product, or litres of pure alcohol (LPA). LPA is calculated by multiplying a product's alcohol content by the product volume. The following duty and excise rates apply to spirits:

Updated April 1, 2019

	DUTY RATE*	EXCISE RATE
WHISKY, BRANDY COGNAC, TEQUILA	FREE	\$12.375/LPA
GIN	\$0.0492/LPA	\$12.375/LPA
RUM	\$0.2456/LPA	\$12.375/LPA
LIQUEUR	\$0.1228/LPA	\$12.375/LPA
VODKA	\$0.1228/LPA	\$12.375/LPA

**Duty Rate not applicable on domestic products or products with signed Trade Agreement*

b) Wine, Coolers, and Beer: The excise and duty for Wine, Coolers and Beer are based on the product volume. The following duty and excise rates apply to wine, coolers and beer:

	ALCOHOL CONTENT	DUTY RATE*	EXCISE RATE
TABLE/STILL WINES (>2L)	ALL	FREE	\$0.653/L
TABLE/STILL WINES (SELLING UNIT <2L)	<=7%	\$0.0187/L	\$0.313/L
	>7% TO <=13.7%	\$0.0187/L	\$0.653/L
	>13.7% TO <=14.9%	\$0.0468/L	\$0.653/L
PORT, SHERRY & WINES	>13.7% TO <=14.9%	FREE	\$0.653/L
	>14.9% TO <=15.9%	FREE	\$0.653/L
	>15.9% TO <=16.9%	FREE	\$0.653/L
	>16.9% TO <=17.9%	FREE	\$0.653/L
	>17.9% TO <=18.9%	FREE	\$0.653/L
	>18.9% TO <=19.9%	FREE	\$0.653/L
VERMOUTH & APPETIZER WINE	ALL	FREE	\$0.653/L
SPARKLING WINE / CHAMPAGNE	<=7%	FREE	\$0.313/L
	>7% TO <=13.7%	FREE	\$0.653/L
COOLERS – SPIRIT & WINE BASED	ALL	\$0.1228/L	\$0.313/L
BEER/COOLERS - MALT BASED	ALL	FREE	\$0.3303/L

**Duty Rate not applicable on domestic products or products with signed Trade Agreement*

3) SIGNED TRADE AGREEMENT

Products originating from countries that have a signed free trade agreement with Canada are duty exempt. In order to qualify, each Manufacturer from the country of origin must supply SLGA, annually, with a Certificate of Origin by December 31. 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 Forms](#) can be found on the Canada Border Services Agency website: **www.cbsa.gc.ca** or <https://www.canada.ca/en/sr/srb.html?q=certificate+of+origin&wb-srch-sub=>

If a Certificate of Origin Form is not submitted to SLGA, 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 1, of the following year.

For more information, please contact SLGA Customs Excise Costing Coordinator at (306) 787-4223.

4) FREIGHT RATES

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

Effective February 26, 2017

	REGION	RATE PER LITRE
CANADA	AB - Calgary	\$0.13/L
	AB - Lethbridge	\$0.23/L
	AB - St. Albert (Connect Logistics)	\$0.18/L
	BC - Kelowna	\$0.33/L
	BC - Oliver	\$0.24/L
	BC - Vancouver & Area (including Container	\$0.29/L
	MB - Winnipeg	\$0.37/L
	MB – Winnipeg (Wett Sales FOB Regina)	\$0.00/L
	ON - Brampton	\$0.25/L
	ON - Toronto & Area	\$0.46/L
	ON - Walkerville	\$0.39/L
	QC - Montreal/Valleyfield	\$0.37/L
USA	AR-Ft. Smith	\$0.69/L
	CA - California	\$0.72/L
	IL – Bolingbrook	\$0.35/L
	IN - Lawrenceburg	\$0.82/L
	KY - Clermont	\$1.15/L
	KY – Frankfort/Lawrenceburg	\$0.97/L
	KY - Louisville	\$0.96/L
	MN- Minneapolis	\$0.32/L
	MO- Weston	\$1.20/L
	NY - Batavia	\$1.54/L
	NY - Canandaigua	\$0.68/L
	NY – Westfield	\$1.39/L

REGION	RATE PER LITRE
ARGENTINA	\$1.03/L
AUSTRALIA	\$0.83/L
BELGIUM	\$1.07/L
CHILE	\$0.86/L
DENMARK	\$1.07/L
FRANCE	\$1.38/L
GERMANY	\$1.07/L

REGION	RATE PER LITRE
IRELAND	\$0.82/L
ITALY	\$0.90/L
NETHERLANDS	\$1.07/L
SOUTH AFRICA	\$1.20/L
SPAIN	\$0.99/L
UNITED KINGDOM	\$0.72/L

5) SLGA 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.

NATIONAL MARK-UP	ALCOHOL CONTENT	MARK-UP RATE	APPLICABLE TO:
BEER (CANS, BOTTLES & KEGS)	<=6.5%	\$1.815/L*	PACKAGE VOLUME
	> 6.5%	95%*	LANDED COST
REFRESHMENTS WINE SPIRITS	<=7%	88%	LANDED COST
	>7% TO <=14.5%	99%	FIRST \$0 TO \$12.50/L OF LANDED COST
		30%	ANY PORTION OF LANDED COST OVER \$12.50/L
	>14.5%	130%	FIRST \$0 TO \$25.00/L OF LANDED COST
		60%	PORTION OF LANDED COST BETWEEN \$25.01 TO \$37.50/L
		30%	ANY PORTION OF LANDED COST OVER \$37.50/L

*Rate indexed under Beer General Price Index

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, all brewers will be notified of the GPI and given the 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.

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

- The landed cost per litre is \$32.00, calculated by dividing the landed cost by the bottle size
 - $\$24.00 / 0.75L = \$32.00/L$
- A mark-up of \$31.25 is calculated on the portion of landed cost between \$0 to \$25.00/L
 - $\$25.00/L \times 130\% = \$32.50/L$
- A mark-up of \$4.20/L is calculated on the portion of landed cost between \$25.01 to \$37.50/L
 - $\$32.00/L - \$25.00/L = \$7.00/L$
 - $\$7.00/L \times 60\% = \$4.20/L$
- The per litre mark-up rates are totaled and adjusted to reflect the 750mL bottle size
 - $\$32.50/L + \$4.20/L = \$36.70/L$
 - $\$36.70/L \times 0.75L = \27.53

6) SLGA 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](#) to SLGA prior to January 15, of each year for the previous year's production. Based on the producer's declaration, a rate will be assigned to the small producer which will take effect March 1. If a producer's production level moves them into another tier, the new mark-up rate will be applied in the following month. If an Annual Declaration of Production Form is not received, the Manufacturer's products will default to national mark-up rates.

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

a) Beer: To qualify, brewers must have global production of less than 200,000HL per year.

GLOBAL PRODUCTION (HL)	BEER MARK-UP*
<2,500 HL	\$0.464/ L
2,501-5,000 HL	\$0.580/L
5,001-7,500 HL	\$0.696/L
7,501-10,000 HL	\$0.754/L
10,001-20,000 HL	\$0.811/L
20,001HL TO 200,000HL	\$0.870/L

**Rates indexed with Beer GPI*

Updated January 6, 2019

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

GLOBAL PRODUCTION (L)	REFRESHMENTS	WINE	SPIRITS
<25,000L	39%	45%	73%
25,000L TO 50,000L	43%	50%	80%
50,000L TO 75,000L	50%	56%	88%
75,000L TO 100,000L	60%	64%	98%
100,000L TO 150,000L	66%	74%	108%
150,000L TO 200,000L	75%	85%	119%

7) COST OF SERVICE

Cost of service (COS) is applicable to all import products and to SLGA distributed beer. It is based on the number of units per case and applied on a per unit basis.

- a) Wines, Spirits and Coolers:** Cost of service is only applied on imported wine, spirits and coolers. Rates for wine and spirits vary depending on where the product is sourced from. Domestic wine, spirits and coolers are exempt from cost of service.

UNITS PER CASE	SOURCE OF IMPORTED <u>WINE</u> PRODUCTS		
	CANADA COS PER UNIT	USA COS PER UNIT	OUTSIDE OF CANADA & USA COS PER UNIT
3	\$0.618333	\$0.613333	\$0.939666
4	\$0.542000	\$0.537500	\$0.824250
6	\$0.465666	\$0.461666	\$0.708833
9	\$0.414777	\$0.411111	\$0.631888
12	\$0.389333	\$0.385833	\$0.593416
24	\$0.351166	\$0.347916	\$0.535708
120	\$0.320633	\$0.317586	\$0.489541

UNITS PER CASE	SOURCE OF IMPORTED <u>SPIRITS</u> PRODUCTS	
	CANADA OR USA COS PER UNIT	OUTSIDE OF CANADA & USA COS PER UNIT
3	\$0.717666	\$1.143666
4	\$0.598500	\$0.980250
6	\$0.479333	\$0.816833
12	\$0.360166	\$0.653416
24	\$0.300583	\$0.571708
48	\$0.270791	\$0.530854
72	\$0.260861	\$0.517236

UNITS PER CASE	IMPORTED <u>COOLER</u> PRODUCTS (ALL SOURCES)
	COS PER UNIT
2	\$0.496000
4	\$0.289000
6	\$0.220000
12	\$0.151000
24	\$0.116500

- b) SLGA Distributed Beer:** Cost of service is applied to all beer distributed through SLGA; both domestic and import products.

UNITS PER CASE	BEER ALL SOURCES COS
2	\$1.552000
4	\$0.817000
6	\$0.572000
12	\$0.327000
24	\$0.204500

8) ENVIRONMENTAL SURCHARGE & CONTAINER DEPOSIT

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

The following table outlines the environmental handling charge and refundable deposit amounts per container. The environmental handling charge is based on the container type. Refundable deposit is based on both the container type and size.

Updated April 1, 2018

CONTAINER TYPE	ENVIRONMENTAL HANDLING CHARGE	REFUNDABLE DEPOSIT		
		<=300mL	>300mL TO < 1L	> = 1L
ALUMINUM CAN	\$0.07	\$0.10	\$0.10	\$0.25
NON-REFILLABLE GLASS BOTTLE	\$0.09	\$0.10	\$0.20	\$0.40
REFILLABLE GLASS BOTTLE	N/A	N/A	\$0.10	N/A
POLYETHYLENE TEREPHTHALATE BOTTLE (PET)	\$0.08	\$0.10	\$0.10	\$0.25
ASEPTIC CARTON	\$0.05	\$0.10	\$0.10	\$0.25
ALUMINUM POUCH	\$0.00	N/A	N/A	N/A

Container Type Changes: System constraints allow only one container type per UPC. When a product changes container type, it can be managed in one of two ways:

1. A supplier can assign new product codes (UPC and SCC) to the new container (Preferred method); or
2. SLGA will set up a temporary UPC code for the old container type to prepare the regular UPC for the new container deposit. A minimum of six weeks' notice is required prior to the new inventory being shipped to Saskatchewan. Failure to give sufficient notice may result in a product being unavailable for sale for as long as six weeks or until old inventory is depleted.

9) 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 store retail pricing policies can be found in SLGA's Retail Pricing Structure and Policy.

10) PRICE CHANGE SUBMISSION DEADLINES

Requests for price changes can be made by submitting a [Price Change Submission Form](#) as shown in Appendix C or a [Wholesale Price Promotion Form](#) as shown in Appendix D. Forms must be received no later than midnight (CST) on the submission deadlines outlined by SLGA in the following table. No changes, cancellations nor deadline extensions are permitted after the deadlines. Changes take effect on the start date of the appropriate period as shown in the table.

SUBMISSION DEADLINE* (MIDNIGHT CST)	PRICE EFFECTIVE DATE		PRICE CHANGE PERIOD
	START DATE	END DATE	
	01-APRIL-19	30-APR-19	APRIL
1-APRIL-19	1-MAY-19	31-MAY-19	MAY
1-MAY-19	1-JUNE-19	30-JUNE-19	JUNE
1-JUNE-19	1-JULY-19	31-JULY-19	JULY
1-JULY-19	1-AUG-19	31-AUG-19	AUGUST
1-AUG-19	1-SEPT-19	30-SEPT-19	SEPTEMBER
1-SEPT-19	1-OCT-19	31-OCT-19	OCTOBER
1-OCT-19	1-NOV-19	30-NOV-19	NOVEMBER
1-NOV-19	1-DEC-19	31-DEC-19	DECEMBER
1-DEC-19	1-JAN-20	31-JAN-20	JANUARY
1-JAN-20	1-FEB-20	29-FEB-20	FEBRUARY
1-FEB-20	1-MAR-20	31-MAR-20	MARCH

**Due to the time required to process a Beer GPI, the submission deadline is two price change periods prior to the desired effective date. All brewers will be notified of the timelines in advance.*

11) PRICE CHANGE SUBMISSIONS

SLGA allows Permanent Price Reductions (PPR) and Wholesale Price Promotions (WPP) on all products and Temporary Price Reductions (TPRs) on privately distributed products. PPR, WPP and TPR requests must follow the price change submission timelines. All approved PPRs and WPPs are fully funded by the vendor through chargebacks.

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

PPR Chargeback: PPRs will result in a chargeback to the vendor for all existing inventory on hand 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.

- 2. 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 will depend 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 WPP must be submitted on a per unit basis as either a percentage or a monetary value, rounded to the nickel.

The two-week WPP's will run either the first two weeks or the last two weeks of a period.

The same SKU is not eligible for a WPP in consecutive price change periods and there is no limit to the number of individual WPPs a vendor can run in a specific 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 difference between the wholesale base price and the amount of the price reduction during the price change period.

3. Temporary Price Reductions (TPR): TPRs are only applicable to privately distributed products. The TPR is a reduction in the vendor's price to the brewer in effect for a single price change period. Intent to TPR a product must be communicated at the time of the price change submission. Otherwise, it will be considered a permanent price reduction in which case the price reduction will be required to remain in effect for three price change periods and there will be an associated chargeback. A SKU is not eligible for TPR in consecutive price change periods. Products coming off a TPR must return to the previous price or higher.

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.

12) 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.

13) 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 price change period in which it is released as well as the next price change period that follows;
- Vendor quotes must be adjusted to reflect the introductory and regular wholesale prices.

14) 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/packaging that reference another package size of the same product (for example, 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.

15) CONTACT INFORMATION

For product pricing or other inquiries, please contact:

SLGA Pricing

Email: wholesalepricing@slga.gov.sk.ca

Telephone: 306-787-4240

Price Change Submission and Price Calculation Requests **must** be submitted to SLGA by e-mail.

Product information sell sheets for new products can be sent by email for approval and distribution.

Postal Address	Courier
Attn: Pricing Manager PO Box 5054 REGINA SK S4P 3M3	Attn: Pricing Manager 2500 Victoria Avenue REGINA SK S4P 3X2

APPENDIX A – ANNUAL DECLARATION OF PRODUCTION FORM



Manufacturers

Annual Declaration of Production of Beverage Alcohol

This declaration is used to determine the level of reduced markup rate applied to craft products. SLGA determines the markup rate based on the total annual production by the manufacturer in the previous calendar year. Please return to wholesalepricing@slga.gov.sk.ca

Returns are due to SLGA no later than January 15 of each calendar year

Calendar Year 20

Name of Manufacturer

Address

City Province Postal Code

E-mail address

Declared Production

Includes all beverage alcohol produced on the manufacturing site for the permittee as well as product produced for other manufacturers under contract

Beer (hectolitres) Wine (litres)

Spirits (litres) Refreshments (litres)

Declaration

I solemnly declare the information contained in this document is accurate to the best of my knowledge and I am in possession of documents supporting this information and can provide these documents to SLGA authorities upon request.

Name: Position in

Signature:

Date:

APPENDIX B – 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. 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 Products:

SELLING UNIT SIZE (mL)	ALCOHOL CONTENT				
	<=22.9%	23% to <=34.9%	35% to <=44.9%	45% to <=54.9%	> 55%
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

Prices shown include GST, LCT and Refundable Deposit.

b) Cocktail Products:

SELLING UNIT SIZE (mL)	ALCOHOL CONTENT				
	<=7%	>7% to <=13.7%	>13.7% to	>22.9% to	> 35%
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

Prices shown include GST, LCT and Refundable Deposit.

c) Cider and Cooler Products:

SELLING UNIT SIZE (mL)	ALCOHOL CONTENT	
	<=5.99%	> 6%
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

Prices shown include GST, LCT and Refundable Deposit.

d) Wine Products:

SELLING UNIT SIZE (mL)	ALCOHOL CONTENT	
	<=15.9%	> 15.9%
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

Prices shown include GST, LCT and Refundable Deposit.

d) Beer Products:

SELLING UNIT SIZE (mL)	ALCOHOL CONTENT			
	<=6.5%	>6.5% to <=7.5%	>7.5% to <=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

Prices shown include GST, LCT and Refundable Deposit.

APPENDIX C – PRICE CHANGE SUBMISSION FORM



SLGA WHOLESALE PRICE CHANGE SUBMISSION

DATE: _____
(Current Date)

FROM: _____

TO: Saskatchewan Liquor and Gaming Authority
Attention: Michelle Rancourt, Pricing Manager
 Email to: wholesalepricing@slga.gov.sk.ca

TYPE: Please check only one (each type requires a separate submission):
 Price Increase Price Decrease Other

AGENT: If this is an agent submission on behalf of a distributor, please provide:
Distributor's Name, Distributor's Address and Contact Information

EFFECTIVE DATE OF PRICE CHANGE: _____

INFORMATION: It is understood that all immediate price changes are subject to a chargeback on all inventory (please submit all pertinent information):

SLGA ID #	Product Description	Size	Current Quote	Requested Quote

CHARGEBACKS: All chargebacks will be applied to the distributor, unless otherwise noted.

Chargebacks to be applied to: *Name, Address and Contact Information*

Please indicate how you would like chargebacks to be applied:

Billed **or** AP - Deducted from future payment.

Please indicate who you would like billed?

Distributor
 Supplier
 Agent

APPENDIX D – WHOLESALE PRICE PROMOTION FORM



SLGA WHOLESALE PRICE PROMOTION SUBMISSION

DATE: _____
(Current Date)

FROM: _____

TO: Saskatchewan Liquor and Gaming Authority
Attention: Michelle Rancourt, Pricing Manager
 Email to: wholesalepricing@slga.gov.sk.ca

TYPE: *Please check only one (each type requires a separate submission):*

WPP

AGENT: *If this is an agent submission on behalf of a distributor, please provide:*

Distributor's Name, Distributor's Address and Contact Information

EFFECTIVE DATE OF PRICE CHANGE: _____

INFORMATION: *It is understood that all immediate price changes are subject to a chargeback on all inventory (please submit all pertinent information):*

SLGA ID #	Product Description	Size	Current Wholesale Base	Requested WPP Amount	Wholesale Base Price with WPP

CHARGEBACKS: *All chargebacks will be applied to the distributor, unless otherwise noted.*

Chargebacks to be applied to: Name, Address and Contact Information

Please indicate how you would like chargebacks to be applied:

Billed **or** AP - Deducted from future payment.

Please indicate who you would like billed?

Distributor
 Supplier
 Agent