Saskatchewan
Liquor and Gaming
Authority

Saskatchewan Liquor & Gaming Authority

Wholesale Pricing Structure and Policy

Updated September 2026

Subject to change without notice.

Contents

1. WHOLESALE PRICING OVERVIEW AND WORKSHEET

The Wholesale Base Price (WBP) 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	
+ USA Supplemental Markup	
+ Freight Rate	
= Landed cost per unit	
+ SLGA mark-up	
+ Cost of service	
= List price	
+ Environmental surcharge	
= WHOLESALE BASE PRICE	
+ GST (Base Price x 5%)	
+ refundable container deposit	

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	.351	0.1228	/Litre
7.1% -80.0%	Vodka, Liqueurs, misc.	13.864	0.1228	/Litres of Pure Alcohol (LPA)
7.1% -80.0%	Whiskey, Tequila, Brandy & Cognac	13.864	0.00	/Litres of Pure Alcohol (LPA)
7.1% -80.0%	Gin	13.864	.0492	/Litres of Pure Alcohol (LPA)
7.1% -80.0%	Rum	13.864	.2456	/Litres of Pure Alcohol (LPA)
> 80.0%	All Spirits/Liqueurs	13.864	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%	.03072	0.00	/Litre
1.3% – 2.5%	.18510	0.00	/Litre
2.6% – 11.9%	.37010	0.00	/Litre
> 11.9%	13.864	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%	0.351	/Litre
All	<= 2L	7.0% - 22.9%	0.731	/Litre
All	<= 2L	> 22.9%	13.864	/Litres of Pure Alcohol (LPA)
All	> 2L	< 23%	0.731	/Litre
All	> 2L	23% +	13.864	/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.com.

b) USA Supplemental Markup

Effective September 8, 2026, products produced in the USA are subject to a 50% supplemental markup. To calculate correct pricing on USA products during this time, suppliers should choose 'yes' to the USA Supplemental Markup row in the pricing calculator.

c) 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	$0.37
	AB – St. Albert (Connect Logistics)	$0.18
	BC – Kelowna	$0.31
	BC – Oliver	$0.29
	BC – Vancouver & area (including Container	$0.25
	MB – Winnipeg	$0.50
	MB – Winnipeg (Wett Sales FOB Regina)	$0.00
	ON – Brampton	$0.59
	ON – Toronto & Area	$0.49
	ON – Walkerville	$0.45
	QC – Montreal/Valleyfield	$0.42
USA	AR – Ft. Smith	$0.65
	CA – California – Modesto	$0.63
	CA – California – Benica	$0.85
	IL – Bolingbrook	$0.56
	IN – Lawrenceburg	$0.44
	KY – Clermont	$0.79
	KY – Frankfort/Lawrenceburg	$0.87
	KY – Louisville	$0.83
	MN – Minneapolis	$0.39
	NY – Batavia	$0.81
	NY – Canandaigua	$1.57
	NY – Westfield	$1.18

Region	Rate Per Litre		Region	Rate Per Litre
Argentina	$2.29		Ireland	$2.22
Australia	$0.91		Italy	$1.20
Belgium	$1.78		Netherlands	$1.78
Chile	$1.25		South Africa	$1.03
Denmark	$1.78		Spain	$1.68
France	$2.50		GBR -United Kingdom	$1.75
Germany	$1.78		UK Scottish Port	$1.39

d) Wholesale Mark-up Structure – National Producers

Mark-up rates are applied to all products based on alcohol content. Rates are:

	Alcohol content	Wholesale Mark-up	Commercial Permittee Mark-up*	Applicable to
Beer	0-0.5%	30%	NA	Landed cost
	0.6-6.5%	63%	74%	Landed cost
	>6.5%	98%*	108%	Landed cost
RTDs Spirits Liqueurs	0-0.5%	30%	NA	Landed cost
	0.6-7%	88%	NA	Landed cost
	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
Wine	0-0.5%	30%	NA	Landed cost
	0.5-7%	88%	NA	Landed cost
	7.1% - 16%	99%	NA	Portion of landed cost up to $12.50/L
		30%	NA	Portion of landed cost over $12.50/L
	>16%	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

*Applies to Commercial Permittee purchases direct from private distributers. Excludes kegs, which are charged at Wholesale Mark-up rates.

Markup example: 750mL bottle with alcohol content of 40% and a landed cost of $24.00:

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

e) 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. If a producer does not already have a listing of any kind in the category, the producer may submit your documentation at the time of the listing.

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

- If a small brewery A (1,000HL) augments their production volume by using a contract brewery B (35,000HL total including 1,000HL for the contractee), the calculated production volume will be:
    a. small brewery A = home facility production (1,000HL) + total contract brewery production for the contractee brewery (1,000HL) = 2,000HL.
    b. contract brewery B = 35,000HL..
- One producer has 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. Each producer is assessed at their own 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.

a) Beer: Brewers must have global production of less than 500,000HL per year. Mark-up rates are:

Global Production (HL)	Wholesale Mark-up % of Landed Cost	Commercial Permittee Mark-up % of Landed Cost*
0-2,500	8%	21%
2,501 - 30,000	10%	23%
30,001 - 50,000	12%	25%
50,001 - 100,000	14%	27%
100,001 - 150,000	17%	30%
150,001 - 200,000	20%	33%
200,001 - 250,000	23%	36%
250,001 - 300,000	26%	39%
300,001 - 350,000	31%	44%
350,001 - 400,000	38%	51%
400,001 - 450,000	46%	59%
450,001 - 500,000	54%	68%
>500,000 (ABV<=6.5) (National)	63%	74%
>500,000 HL (ABV >6.5%)	98%	108%

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

b) RTDs, Wine and Spirits: Producers must have global production of less than 200,000L per year of each category of wine, spirit and/or RTDs. Mark-up rates are:

Global Production	RTDs	Wine	Spirits
<25,000L	39%	45%	73%
25,0001L - 50,000L	43%	50%	80%
50,001L - 75,000L	50%	56%	88%
75,001L - 100,000L	60%	64%	98%
100,001L - 150,000L	66%	74%	108%
150,001L - 200,000L	75%	85%	119%

f) Cost of Service

Cost of service (COS) is applied on all SLGA-distributed product, and is calculated using the following rates:

Source Point	Beer, RTD ($/Litre)	Wine, Spirits, Liqueurs ($/Litre)
Domestic	$0.21	$0.33
Import (US)	$0.49	$0.52
Import (Overseas)	$0.54	$0.82

Example: COS for a Domestic 12x750ml case of wine = (12x.75) x $0.31 = $2.79 per case or $0.23 per bottle.

g) 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	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 1st day of the previous month, as outlined in the following table.

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

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.

If a price reduction is requested as a result of an SLGA-initiated cost change, such as in increase to Cost of Service or Freight, there will be no chargeback to the vendor provided the following conditions are met:

- The price reduction is submitted by the due date indicated in the pricing email; and
- The price reduction maintains WBP.

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. There are no upper limits on WPP amounts. Two-week WPPs require a minimum of ten per cent (10%) off the regular wholesale base price; full month WPPs require a minimum of five per cent (5%) off the regular wholesale base price.

   Each product may not be on WPP for more than 50% of the time in a calendar year.

   *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.

ALL PRODUCT

6. **Limited Time Offers (LTO):** LTOs, including pricing and terms, are negotiated directly between agents/suppliers and retailers.

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/packaging 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, unless agreed upon directly with agents/suppliers.

4. CONTACT INFORMATION

Email: wholesalepricing@slga.com
Mail: SLGA Wholesale Pricing, 9th Floor, PO Box 5054, Regina, SK, S4P 3M3
Courier: 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

Social Reference Pricing for Manufacturers, Retail Stores, and Restaurant Off-Sales
(Implemented April 1, 2010, updated June 2025)

Effective April 1, 2010, retail prices for spirit, wine and beer products became subject to lowest social reference points. Social Reference Pricing (SRP) indexes lowest retail prices according to product category, size and alcohol content. Please refer to the following tables for categories and associated rates. These are the rates that must be paid by the customer at the till inclusive of all taxes and mandated deposit amounts.

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.

Spirits and Liqueurs:

Social Reference Price for Spirit & Liqueur Products by Alcohol Content and Package Size					
Selling Unit Size (ml)	**Alc/Vol**				
	<=22.9%	**23% to <=34.9%**	**35% to <=44.9%**	**45% to <=54.9%**	**55% plus**
>3001	$0.0172/ml	$0.0226/ml	$0.0301/ml	$0.0376/ml	$0.0451/ml
1751-3000	$51.70	$67.70	$90.20	$112.90	$135.40
1141-1750	$30.80	$40.35	$53.75	$67.30	$80.70
1001-1140	$20.50	$26.85	$35.75	$44.75	$53.65
751-1000	$18.00	$23.55	$31.35	$39.25	$47.10
701-750	$13.90	$18.20	$24.25	$30.35	$36.40
501-700	$12.95	$17.00	$22.65	$28.35	$33.95
375-500	$10.00	$13.10	$17.45	$21.85	$26.20
121-375	$7.85	$10.30	$13.70	$17.15	$20.55
51-120	$2.90	$3.80	$5.05	$6.30	$7.55
0-50	$1.50	$1.95	$2.60	$3.25	$3.90

RTDs:

Social Reference Price for Cider and Cooler Products by Alcohol Content and Package Size		
Selling Unit Size (ml)	Alc/Vol	
	<= 5.99%	6% plus
4093+	$0.0043/ml	$0.0051/ml
3961-4092	$17.75	$20.90
2131-3960	$17.15	$20.25
2047-2130	$9.25	$10.90
2001-2046	$9.15	$10.80
1981-2000	$8.95	$10.55
1421-1980	$8.85	$10.45
1365-1420	$6.35	$7.50
1321-1364	$6.10	$7.20
1001-1320	$5.90	$6.95
474-1000	$4.45	$5.25
342-473	$2.30	$2.70
331-341	$1.70	$2.05
0-330	$1.65	$1.95

Wines:

Social Reference Price for Wine Products by Alcohol Content and Package Size *table, sparkling, fruit, flavoured, fortified, aperitif*		
Selling Unit Size (ml)	**Alc/Vol**	
	<= 15.9%	**>15.9%**
18001+	$0.0074/ml	$0.0100/ml
16001-18000	$133.55	$180.60
4001-16000	$118.70	$160.55
3001-4000	$33.90	$45.85
2001-3000	$26.40	$35.70
1501-2000	$18.00	$24.35
1141-1500	$14.45	$19.55
1001-1140	$11.35	$15.35
801-1000	$10.20	$13.75
751-800	$8.50	$11.45
721-750	$7.95	$10.75
501-720	$7.65	$10.30
376-500	$5.70	$7.75
301-375	$4.50	$6.05
251-300	$3.65	$4.95
201-250	$3.15	$4.25
0-200	$2.50	$3.40

Beers:

Social Reference Price for Beer Products by Alcohol Content and Package Size				
Selling Unit Size (ml)	Alc/Vol			
	<=6.5%	>6.5% to <=7.5%	>7.5% to <=8.5%	>8.5%
10651+	$0.0042/ml	$0.0054/ml	$0.0061/ml	$0.0066/ml
8521-10650	$45.00	$57.35	$65.40	$70.60
8185-8520	$36.00	$45.90	$52.30	$56.45
7101-8184	$34.60	$44.10	$50.25	$54.25
6139-7100	$31.60	$40.25	$45.90	$49.55
5326-6138	$27.30	$34.80	$39.70	$42.80
4261-5325	$23.70	$30.20	$34.40	$37.15
4093-4260	$18.95	$24.15	$27.55	$29.70
2841-4092	$18.20	$23.20	$26.45	$28.55
2839-2840	$13.40	$17.05	$19.45	$21.00
2131-2838	$13.40	$17.05	$19.45	$21.00
2047-2130	$10.05	$12.80	$14.60	$15.75
2001-2046	$9.65	$12.30	$14.00	$15.15
1981-2000	$9.45	$12.00	$13.70	$14.80
1421-1980	$9.35	$11.90	$13.55	$14.65
1365-1420	$6.70	$8.55	$9.75	$10.50
1321-1364	$6.45	$8.20	$9.35	$10.10
1181-1320	$6.20	$7.95	$9.05	$9.75
751-1180	$5.75	$7.35	$8.40	$9.05
711-750	$3.65	$4.70	$5.35	$5.75
551-710	$3.45	$4.45	$5.05	$5.45
501-550	$2.70	$3.45	$3.90	$4.20
474-500	$2.45	$3.10	$3.55	$3.85
356-473	$2.30	$2.95	$3.35	$3.65
351-355	$1.75	$2.20	$2.50	$2.70
342-350	$1.70	$2.20	$2.50	$2.70
331-341	$1.65	$2.15	$2.40	$2.60
0-330	$1.60	$2.05	$2.35	$2.55

Appendix B – Document Revisions

DATE	REVISIONS
July 2020	• Updated small producer beer markup rates
March 2021	• Content clarification, rate corrections • General formatting improvements. • Details and rules added to 1d) Wholesale Mark-up Structure – Small Producers. • Updated all rates.
August 2021	• General formatting improvements. • Updated 3) Retail Pricing.
March 2022	• Excise rate updates; Cost of Service updates
May 2022	• Beer Markup Structure change
July 2022	• Amended Beer Markup for small producers between 20,001 and 300,000(HL) • Added clarification to 2c2 re: PPR chargebacks
January 2023	• Updated Wholesale Mark-up Structure – Small Producers
May 2023	• Updated Excise rates
October 2023	• Updated Cost of Service rates
August 2024	• Added Saskatchewan – Blaine Lake pickup location • Updated Cost of Service charges • Updated WPP in consecutive months parameters
May 2025	• Updated wine markup, extending the middle range to 16% • Updated non-alc markups in all categories • Updated small-producer beer markups and ranges • Updated and clarified SRP tables
July 2025	• Details added to section 1b) Tariffs
March 2026	• Fixed Cost of Service rates
September 2026	• Added USA Supplemental Markup information