

MINIMUM RETAIL PRICE FOR BEER				
Alcohol by volume content greater than or equal to 5.6%				
Litres	Units	Package Size	Non-Refillable Containers (\$59.871 per litre of absolute alcohol) includes Deposit	Refillable Containers (\$59.871 per litre of absolute alcohol) Includes Deposit
2.046	6	6 x 341 ml	\$8.10	\$7.50
2.130	6	6 x 355 ml	\$8.35	\$7.75
2.838	6	6 x 473 ml	\$10.75	\$10.15
4.092	12	12 x 341 ml	\$16.15	\$14.95
4.260	12	12 x 355 ml	\$16.70	\$15.50
5.676	12	12 x 473 ml	\$21.45	\$20.25
8.184	24	24 x 341 ml	\$32.30	\$29.85
8.520	24	24 x 355 ml	\$33.40	\$31.00
11.352	24	24 x 473 ml	\$42.90	\$40.50

\*This example uses alcohol content of 5.6%.

#### Pricing Components

<b>Non-draft beer</b>	
Less than 4.1%	3.097
4.1 to less than 4.9%	3.142
4.9 to less than 5.6%	3.224
5.6% or more	59.871
Bottle Tax	0.29
Enviro Levy	0.0893
HST	13%
Bottle Deposit	0.10

MINIMUM RETAIL PRICE FOR BEER				
Alcohol by volume content equal to or greater than 4.9% and less than 5.6%				
Litres	Units	Package Size	Non-Refillable Containers (\$3.224 per litre) includes Deposit	Refillable Containers (\$3.224 per litre) Includes Deposit
2.046	6	6 x 341 ml	\$7.85	\$7.20
2.130	6	6 x 355 ml	\$8.10	\$7.50
2.838	6	6 x 473 ml	\$10.40	\$9.75
4.092	12	12 x 341 ml	\$15.65	\$14.40
4.260	12	12 x 355 ml	\$16.15	\$14.95
5.676	12	12 x 473 ml	\$20.75	\$19.50
8.184	24	24 x 341 ml	\$31.25	\$28.80
8.520	24	24 x 355 ml	\$32.30	\$29.90
11.352	24	24 x 473 ml	\$41.45	\$39.00

MINIMUM RETAIL PRICE FOR BEER				
Alcohol by volume content equal to or greater than 4.1 and less than 4.9%				
Litres	Units	Package Size	Non-Refillable Containers (\$3.142 per litre) includes Deposit	Refillable Containers (\$3.142 per litre) Includes Deposit
2.046	6	6 x 341 ml	\$7.65	\$7.05
2.130	6	6 x 355 ml	\$7.90	\$7.30
2.838	6	6 x 473 ml	\$10.15	\$9.55
4.092	12	12 x 341 ml	\$15.30	\$14.10
4.260	12	12 x 355 ml	\$15.80	\$14.60
5.676	12	12 x 473 ml	\$20.25	\$19.05
8.184	24	24 x 341 ml	\$30.55	\$28.15
8.520	24	24 x 355 ml	\$31.60	\$29.20
11.352	24	24 x 473 ml	\$40.50	\$38.10

MINIMUM RETAIL PRICE FOR BEER				
Alcohol by volume content less than 4.1%				
Litres	Units	Package Size	Non-Refillable Containers (\$3.097 per litre) includes Deposit	Refillable Containers (\$3.097 per litre) Includes Deposit
2.046	6	6 x 341 ml	\$7.55	\$6.95
2.130	6	6 x 355 ml	\$7.85	\$7.20
2.838	6	6 x 473 ml	\$10.00	\$9.40
4.092	12	12 x 341 ml	\$15.10	\$13.90
4.260	12	12 x 355 ml	\$15.65	\$14.40
5.676	12	12 x 473 ml	\$20.00	\$18.80
8.184	24	24 x 341 ml	\$30.20	\$27.75
8.520	24	24 x 355 ml	\$31.25	\$28.80
11.352	24	24 x 473 ml	\$40.00	\$37.60

**PART II: BEER, DRAFT CIDER, CLASS C SPIRITS AND WINE COOLERS**

CURRENT

Column 1	Column 2
Alcohol content by volume	Baseline Rate
Non-draft beer	
Less than 4.1%	\$3,045 per litre
4.1 to less than 4.9%	\$3,089 per litre
4.9 to less than 5.6%	\$3,170 per litre
5.6% or more	\$58,870 per litre of absolute alcohol as defined in Division 2 of the <i>Food and Drug Regulations</i>
<b>Class C spirits</b>	
Less than 4.1%	\$3,045 per litre
4.1 to less than 4.9%	\$3,089 per litre
4.9 to less than 5.6%	\$3,170 per litre
5.6% or more	\$58,870 per litre of absolute alcohol as defined in Division 2 of the <i>Food and Drug Regulations</i>
<b>Wine Coolers</b>	
Less than 4.1%	\$3,045 per litre
4.1 to less than 4.9%	\$3,089 per litre
4.9 to less than 5.6%	\$3,170 per litre
5.6% up to and including 7%	\$58,870 per litre of absolute alcohol as defined in Division 2 of the <i>Food and Drug Regulations</i>
<b>Draft Beer and draft cider</b>	
Draft beer – any alcohol content	\$2,456 per litre
Draft cider – any alcohol content	\$2,923 per litre

EFFECTIVE MARCH 1, 2011

Column 1	Column 2
Alcohol content by volume	Baseline Rate
Non-draft beer	
Less than 4.1%	\$3,097 per litre
4.1 to less than 4.9%	\$3,142 per litre
4.9 to less than 5.6%	\$3,224 per litre
5.6% or more	\$59,871 per litre of absolute alcohol as defined in Division 2 of the <i>Food and Drug Regulations</i>
<b>Class C spirits</b>	
Less than 4.1%	\$3,097 per litre
4.1 to less than 4.9%	\$3,142 per litre
4.9 to less than 5.6%	\$3,224 per litre
5.6% or more	\$59,871 per litre of absolute alcohol as defined in Division 2 of the <i>Food and Drug Regulations</i>
<b>Wine Coolers</b>	
Less than 4.1%	\$3,097 per litre
4.1 to less than 4.9%	\$3,142 per litre
4.9 to less than 5.6%	\$3,224 per litre
5.6% up to and including 7%	\$59,871 per litre of absolute alcohol as defined in Division 2 of the <i>Food and Drug Regulations</i>
<b>Draft Beer and draft cider</b>	
Draft beer – any alcohol content	\$2,498 per litre
Draft cider – any alcohol content	\$2,973 per litre

# Beer Basic Tax

## CURRENT

Column 1	Column 2
Beer made by Ontario Beer Manufacturers	
Draft Beer	\$0.5475 per litre
Non-draft Beer	\$0.6975 per litre
Beer made by Ontario Microbrewers	
Draft Beer	\$0.1826 per litre
Non-draft Beer	\$0.1976 per litre
Beer made and sold at Ontario Brew Pubs	
Draft Beer	\$0.2090 per litre

## EFFECTIVE MARCH 1, 2011

Column 1	Column 2
Beer made by Ontario Beer Manufacturers	
Draft Beer	\$0.5568 per litre
Non-draft Beer	\$0.7094 per litre
Beer made by Ontario Microbrewers	
Draft Beer	\$0.1919 per litre
Non-draft Beer	\$0.2095 per litre
Beer made and sold at Ontario Brew Pubs	
Draft Beer	\$0.2126 per litre