

Table of Rates of the Specific Tax on Alcoholic Beverages

Act respecting the Québec sales tax

The table below shows the different rates of the specific tax on alcoholic beverages. The rates vary depending on whether the alcoholic beverages are sold for consumption on the premises or for home consumption.

Alcoholic beverages other than beer

	Rate per litre in effect before 3:00 a.m. on Novembre 21, 2012	Rate per litre in effect after 3:00 a.m. on Novembre 21, 2012
Litres supplied for consumption on the premises		
Regular rate	\$1.9700	\$2.4700
Reduce rate (small-scale producers)		
The first 150,000 litres	\$0.0000	\$0.0000
From 150,001 to 1,500,000 litres ¹	\$0.2960	\$0.3705
Litres supplied for home consumption		
Regular rate	\$0.8900	\$1.1200
Reduce rate (small-scale producers)		
The first 150,000 litres	\$0.0000	\$0.0000
From 150,001 to 1,500,000 litres ¹	\$0.1340	\$0.1680

Beer

	Rate per litre in effect before 3:00 a.m. on Novembre 21, 2012	Rate per litre in effect after 3:00 a.m. on Novembre 21, 2012
Litres supplied for consumption on the premises		
Regular rate	\$0.6500	\$0.8200
Reduce rate (small-scale producers)		
The first 7,500,000 litres	\$0.2140	\$0.2706
From 7,500,001 to 15,000,000 litres ²	\$0.4350	\$0.5494
Litres supplied for home consumption		
Regular rate	\$0.4000	\$0.5000
Reduce rate (small-scale producers)		
The first 7,500,000 litres	\$0.1320	\$0.1650
From 7,500,001 to 15,000,000 litres ²	\$0.2680	\$0.3350

1. For production of more than 1,500,000 litres, the regular rate applies.
2. For production of more than 15,000,000 litres, the regular rate applies.