

Effective January 1, 2010

Spirits, Refreshment Beverages & Wines

Mark-up Per Litre

Spirits GT 60% (greater than 60%)	\$17.87
Spirits – GT 22% & LTE 60% (greater than 22% and less than or equal to 60%)	\$13.30
Spirits – LTE 22% (less than or equal to 22%)	\$9.90
Refreshment Beverages – GT 8% & LTE 16% (greater than 8% and less than or equal to 16%)	\$4.05
Refreshment Beverages – GT 1% & LTE 8% (greater than 1% and less than or equal to 8%)	\$1.35
Wine & Sake – GT 16% (greater than 16%)	\$6.10
Wine & Sake – LTE 16% (less than or equal to 16%)	\$3.45
Wine & Mead (sold from cottage winery/meadery farm gates and/or farmer's markets)	\$0.70

Beer

Annual Worldwide Production*

**Markup on Alberta Sales
Per Litre**

LTE 20,000 HL (hectolitres) (small brewer mark-up) (less than or equal to 20,000 HL)	\$0.20**
GT 20,000 HL & LTE 200,000 HL (small brewer mark-up) (greater than 20,000 HL & less than or equal to 200,000 HL)	\$0.40**
GT 200,000 HL & LTE 400,000 HL (transition mark-up rates)*** (greater than 200,000 HL & less than or equal to 400,000 HL)	\$0.40 on sales in Alberta up to and and including the first 200,000HL \$0.98 on sales in Alberta for the next 200,000 HL up to and including 400,000 HL
GT 400,000 HL	\$0.98

* Annual worldwide production includes the volume of all liquor and non-liquor products manufactured where the beer is produced, as well as all contracted or leased volumes.

** All manufacturers/liquor suppliers/liquor agencies are subject to the standard mark-up rate of \$0.98 per litre. A qualified manufacturer may be eligible for the small brewer mark-up if it meets, to the satisfaction of the AGLC, the following criteria:

1. A qualified manufacturer, under the beer mark-up policy, is defined as:
 - a) An Alberta licensee holding a Class E Manufacturer (Brewery) Licence issued in accordance with the Gaming and Liquor Act, Gaming and Liquor Regulation and related AGLC policies; or
 - b) A person who owns/leases, operates and controls an establishment for making liquor outside of Alberta who meets the following requirements of a class E Manufacturer (Brewery) in Alberta:
 - i) 5000 hectolitres minimum annual production capacity;
 - ii) all beer must be manufactured on site;
 - iii) fermentation, maturation and storage tanks with a minimum of 10 hectolitres capacity each;
 - iv) there must be a weekly minimum of 50 hectolitres overall fermentation, maturation and storage capability and there must be space available to add additional tanks to achieve overall annual capacity, and
 - v) The person must have the continuous right to solely occupy and control the facility whether or not the facility is owned or leased by the person.
2. A qualified manufacturer is eligible for the small brewer rates on products for distribution in Alberta only if it is either:
 - a) the owner of the trade/brand names it manufactures; or
 - b) the registered agency in Alberta of the products it manufactures.
3. A registered agency that has a product produced at only one qualified manufacturer, that qualified Manufacturer having annual world-wide production of all products less than 20,000hl, is eligible for the small brewer rate.

*** Only those beer manufacturers and suppliers whose annual worldwide production was less than 200,000 hectolitres when they entered the Alberta market are eligible for the transition mark-up rates.