

Effective March 27, 2015

Spirits, Refreshment Beverages & Wines
Mark-up Per Litre

Spirits – greater than 60% alcohol by volume	\$18.09
Spirits – greater than 22% & less than or equal to 60% alcohol by volume	\$13.52
Spirits – less than or equal to 22% alcohol by volume	\$10.12
Refreshment Beverages – greater than 8% & less than or equal to 16% alcohol by volume	\$4.27
Refreshment Beverages – greater than 1% & less than or equal to 8% alcohol by volume	\$1.57
Wine & Sake – greater than 16% alcohol by volume	\$6.32
Wine & Sake – less than or equal to 16% alcohol by volume	\$3.67
Wine & Mead (sold from cottage winery/meadery farm gates and/or farmer's markets)	\$0.70

Beer – less than or equal to 11.9% alcohol by volume

Based on annual worldwide production (see explanation at bottom*)

Mark-up Per Litre

Small brewer mark-up – if production is less than or equal to 20,000HL (hectoliters)	\$0.20
Small brewer mark-up (mid level) – if production is greater than 20,000HL & less than or equal to 200,000 HL	\$0.51
Small brewer mark-up (transition) – if production is greater than 200,000HL & less than or equal to 400,000 HL	\$0.51 on sales in Alberta up to and including the first 200,000HL \$1.20 on sales in Alberta for the next 200,000HL up to and including 400,000HL
Standard beer mark-up – if production is greater than 400,000 HL	\$1.20

Beer – greater than 11.9% alcohol by volume
Mark-up Per Litre

Beer – greater than 11.9% & less than or equal to 16% alcohol by volume	\$4.27
Beer – greater than 16% & less than or equal to 22% alcohol by volume	\$10.12
Beer – greater than 22% & less than or equal to 60% alcohol by volume	\$13.52

 * For further information regarding beer mark-up please refer to AGLC's [Liquor Agency Handbook](#), available at aglc.ca.