

## Mark-up Schedule: Effective July 3, 2016

| Product Types                            | New Wholesale Rates  |  |  |  |
|--|--|--|--|--|
| <b>Spirits</b>                           | 124% with graduated mark-up<br>for cost portion over \$21/L    | <b>Mark-up boundaries</b>                    | <b>Mark-up applied</b>                   | <b>Product category<br/>(Cost per Litre)</b> |
|  |  | On first \$21 cost per litre                 | 124%                                     | \$0 - \$21                                   |
|  |  | On next \$8.20 cost per litre                | 93%                                      | \$21.01 – \$29.20                            |
|  |  | On next \$8.20 cost per litre                | 62%                                      | \$29.21 - \$37.40                            |
|  |  | On any amount over \$37.40<br>cost per litre | 43%                                      | \$37.41+                                     |
| <b>Refreshments</b>                      | 73%  |  |  |  |
| <b>Wines (incl. fortified wines)</b>     | 89% with graduated mark-up<br>for cost portion above \$11.75/L | <b>Mark-up boundaries</b>                    | <b>Mark-up applied</b>                   | <b>Product category<br/>(Cost per Litre)</b> |
|  |  | On first \$11.75 cost per litre              | 89%                                      | \$0 - \$11.75                                |
|  |  | On any amount over \$11.75<br>cost per litre | 27%                                      | \$11.76+                                     |
| <b>Beer</b>                              |  |  | <b>Subject to annual CPI adjustments</b> |  |
| Large Brewers (>350,000 hl) <sup>1</sup> | \$1.08/L   |  |  |  |
| Med Brewers (>15,001 <=350,000 hl)       | \$0.41/L to \$0.99/L   |  |  |  |
| Sm Brewers (<=15,000 hl)                 | \$0.40/L   |  |  |  |

<sup>1</sup>The mark-up rate for large brewers (those producing more than 350,000 hectolitres annually) will be reduced by \$0.60/litre on the first 50,000 hectolitres of beer produced and sold in BC.