

**Transitional Mark-Up Rates for Small Breweries  
effective April 1, 2013**

Annual Production (HL)	Packaged Beer \$/Litre	Draft Beer \$/Litre
15,001 - 160,000	1.08	0.75
160,001 - 165,000	1.10	0.76
165,001 - 170,000	1.12	0.78
170,001 - 175,000	1.14	0.79
175,001 - 180,000	1.16	0.80
180,001 - 185,000	1.18	0.82
185,001 - 190,000	1.20	0.83
190,001 - 195,000	1.22	0.84
195,001 - 200,000	1.24	0.86
200,001 - 205,000	1.26	0.87
205,001 - 210,000	1.28	0.88
210,001 - 215,000	1.30	0.90
215,001 - 220,000	1.32	0.91
220,001 - 225,000	1.34	0.92
225,001 - 230,000	1.36	0.94
230,001 - 235,000	1.37	0.95
235,001 - 240,000	1.39	0.96
240,001 - 245,000	1.41	0.97
245,001 - 250,000	1.43	0.99
250,001 - 255,000	1.45	1.00
255,001 - 260,000	1.47	1.01
260,001 - 265,000	1.49	1.03
265,001 - 270,000	1.51	1.04
270,001 - 275,000	1.53	1.05
275,001 - 280,000	1.55	1.07
280,001 - 285,000	1.57	1.08
285,001 - 290,000	1.59	1.09
290,001 - 300,000	1.61	1.11
> 300,000	1.63	1.12