

Beer Minimum Retail Prices

| | | Alcohol Content | Less than 4.1% | | 4.1 to and less than 4.9% | | 4.9 to less than 5.6% | | 5.6% or more ² | |
|--------|-------|----------------------------|-------------------|------------|---------------------------|------------|-----------------------|------------|---------------------------|------------|
| | | Baseline Rate ³ | \$3.232 per litre | | \$3.279 per litre | | \$3.364 per litre | | \$62.473 per litre | |
| Litres | Units | Package Size | Non-Refillable | Refillable | Non-Refillable | Refillable | Non-Refillable | Refillable | Non-Refillable | Refillable |
| 2.046 | 6 | 6 x 341 ml | 7.85 | 7.25 | 7.95 | 7.35 | 8.15 | 7.50 | 8.40 | 7.80 |
| 2.130 | 6 | 6 x 355 ml | 8.15 | 7.50 | 8.25 | 7.60 | 8.40 | 7.80 | 8.70 | 8.10 |
| 2.838 | 6 | 6 x 473 ml | 10.40 | 9.80 | 10.55 | 9.95 | 10.80 | 10.15 | 11.20 | 10.55 |
| 4.092 | 12 | 12 x 341 ml | 15.70 | 14.45 | 15.90 | 14.65 | 16.25 | 15.00 | 16.80 | 15.55 |
| 4.260 | 12 | 12 x 355 ml | 16.25 | 15.00 | 16.45 | 15.20 | 16.80 | 15.55 | 17.40 | 16.15 |
| 5.676 | 12 | 12 x 473 ml | 20.80 | 19.55 | 21.10 | 19.85 | 21.55 | 20.30 | 22.35 | 21.10 |
| 8.184 | 24 | 24 x 341 ml | 31.40 | 28.90 | 31.75 | 29.25 | 32.45 | 29.95 | 33.55 | 31.05 |
| 8.520 | 24 | 24 x 355 ml | 32.45 | 29.95 | 32.85 | 30.35 | 33.60 | 31.10 | 34.75 | 32.25 |
| 11.352 | 24 | 24 x 473 ml | 41.60 | 39.10 | 42.15 | 39.65 | 43.10 | 40.60 | 44.65 | 42.15 |

Notes:

1. Minimum retail prices for beer include container deposits.
2. This example uses alcohol content of 5.6%.
3. Baseline rates are based on alcohol content by volume.
4. Baseline rate for draft beer is \$2.607 per litre regardless of alcohol content.

Effective March 1, 2013

EPP

LCBO

PART II: BEER, DRAFT CIDER, CLASS C SPIRITS AND WINE COOLERS

CURRENT

| Alcohol content by volume | Baseline Rate |
|-----------------------------------|--|
| Non-draft beer | |
| Less than 4.1% | \$3.159 per litre |
| 4.1 to less than 4.9% | \$3.205 per litre |
| 4.9 to less than 5.6% | \$3.288 per litre |
| 5.6% or more | \$61.068 per litre of absolute alcohol as defined in Division 2 of the Food and Drug Regulations |
| Class C spirits | |
| Less than 4.1% | \$3.159 per litre |
| 4.1 to less than 4.9% | \$3.205 per litre |
| 4.9 to less than 5.6% | \$3.288 per litre |
| 5.6% or more | \$61.068 per litre of absolute alcohol as defined in Division 2 of the Food and Drug Regulations |
| Wine Coolers | |
| Less than 4.1% | \$3.159 per litre |
| 4.1 to less than 4.9% | \$3.205 per litre |
| 4.9 to less than 5.6% | \$3.288 per litre |
| 5.6% up to and including 7% | \$61.068 per litre of absolute alcohol as defined in Division 2 of the Food and Drug Regulations |
| Draft Beer and draft cider | |
| Draft beer – any alcohol content | \$2.548 per litre |
| Draft cider – any alcohol content | \$3.032 per litre |

EFFECTIVE MARCH 1, 2013

| Alcohol content by volume | Baseline Rate |
|-----------------------------------|--|
| Non-draft beer | |
| Less than 4.1% | \$3.232 per litre |
| 4.1 to less than 4.9% | \$3.279 per litre |
| 4.9 to less than 5.6% | \$3.364 per litre |
| 5.6% or more | \$62.473 per litre of absolute alcohol as defined in Division 2 of the Food and Drug Regulations |
| Class C spirits | |
| Less than 4.1% | \$3.232 per litre |
| 4.1 to less than 4.9% | \$3.279 per litre |
| 4.9 to less than 5.6% | \$3.364 per litre |
| 5.6% or more | \$62.473 per litre of absolute alcohol as defined in Division 2 of the Food and Drug Regulations |
| Wine Coolers | |
| Less than 4.1% | \$3.232 per litre |
| 4.1 to less than 4.9% | \$3.279 per litre |
| 4.9 to less than 5.6% | \$3.364 per litre |
| 5.6% up to and including 7% | \$62.473 per litre of absolute alcohol as defined in Division 2 of the Food and Drug Regulations |
| Draft Beer and draft cider | |
| Draft beer – any alcohol content | \$2.607 per litre |
| Draft cider – any alcohol content | \$3.102 per litre |

As per Ontario Regulation 116/10, Minimum Pricing of Liquor and Other Pricing Matters
http://www.e-laws.gov.on.ca/html/source/regs/english/2010/elaws_src_regs_r10116_e.htm