## 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 ${ }^{3}$ | \$3.159 per litre |  | \$3.205 per litre |  | \$3.288 per litre |  | \$61.068 per litre |  |
| Litres | Units | Package Size | Non-Refillable | Refillable | Non-Refillable | Refillable | Non-Refillable | Refillable | Non-Refillable | Refillable |
| 2.046 | 6 | $6 \times 341 \mathrm{ml}$ | 7.70 | 7.10 | 7.80 | 7.20 | 8.00 | 7.35 | 8.25 | 7.60 |
| 2.130 | 6 | $6 \times 355 \mathrm{ml}$ | 8.00 | 7.35 | 8.10 | 7.45 | 8.25 | 7.65 | 8.55 | 7.90 |
| 2.838 | 6 | $6 \times 473 \mathrm{ml}$ | 10.20 | 9.60 | 10.35 | 9.70 | 10.60 | 9.95 | 10.95 | 10.35 |
| 4.092 | 12 | $12 \times 341 \mathrm{ml}$ | 15.40 | 14.15 | 15.60 | 14.35 | 15.95 | 14.70 | 16.45 | 15.20 |
| 4.260 | 12 | $12 \times 355 \mathrm{ml}$ | 15.95 | 14.70 | 16.15 | 14.90 | 16.50 | 15.25 | 17.05 | 15.80 |
| 5.676 | 12 | $12 \times 473 \mathrm{ml}$ | 20.40 | 19.15 | 20.65 | 19.40 | 21.15 | 19.90 | 21.90 | 20.65 |
| 8.184 | 24 | $24 \times 341 \mathrm{ml}$ | 30.80 | 28.30 | 31.15 | 28.65 | 31.85 | 29.35 | 32.90 | 30.40 |
| 8.520 | 24 | $24 \times 355 \mathrm{ml}$ | 31.85 | 29.35 | 32.25 | 29.75 | 32.95 | 30.45 | 34.05 | 31.55 |
| 11.352 | 24 | $24 \times 473 \mathrm{ml}$ | 40.80 | 38.30 | 41.30 | 38.80 | 42.25 | 39.75 | 43.75 | 41.25 |

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.

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

| CURRENT |  |
| :--- | :--- |
| Column 1 | Column 2 |
| Alcohol content by volume | Baseline Rate |
| Non-draft beer |  |
| Less than 4.1\% | $\$ 3.097$ per litre |
| 4.1 to less than $4.9 \%$ | $\$ 3.142$ per litre |
| 4.9 to less than $5.6 \%$ | $\$ 3.224$ per litre |
| $5.6 \%$ or more | $\$ 59.871$ per litre of absolute alcohol as defined in |
|  | Division 2 of the Food and Drug Regulations |
| Class C spirits | $\$ 3.097$ per litre |
| Less than 4.1\% | $\$ 3.142$ per litre |
| 4.1 to less than $4.9 \%$ | $\$ 3.224$ per litre |
| 4.9 to less than $5.6 \%$ | $\$ 59.871$ per litre of absolute alcohol as defined in |
| $5.6 \%$ or more |  |
| Wivision 2 of the Food and Drug Regulations |  |
| Less than 4.1\% | $\$ 3.097$ per litre |
| 4.1 to less than $4.9 \%$ | $\$ 3.142$ per litre |
| 4.9 to less than $5.6 \%$ | $\$ 3.224$ per litre |
| $5.6 \%$ up to and including 7\% | $\$ 59.871$ 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 | $\$ 2.498$ per litre |
| Draft cider - any alcohol content | $\$ 2.973$ per litre |


| Column 1 | Column 2 |
| :--- | :--- |
| 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 | $\$ 61.068 ~ p e r ~ l i t r e ~ o f ~ a b s o l u t e ~ a l c o h o l ~ a s ~ d e f i n e d ~ i n ~$ <br> 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\% |
| 4.1 to less than $4.9 \%$ |
| 4.9 to less than $5.6 \%$ |
| $5.6 \%$ up to and including 7\% |
| Draft Beer and draft cider |
| Draft beer - any alcohol content |
| Draft cider - any alcohol content |

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

## LCBO Beer Mark-up

| CURRENT |  |
| :--- | :--- |
| Column 1 | Column 2 |
| Beer made by Ontario Beer Manufacturers |  |
| Draft Beer | $\$ 0.5568$ per litre |
| Non-draft Beer | $\$ 0.7094$ per litre |
| Beer made by Ontario Microbrewers |  |
| Draft Beer | $\$ 0.1919$ per litre |
| Non-draft Beer | $\$ 0.2095$ per litre |
| Beer made and sold at Ontario Brew Pubs |  |
| Draft Beer | $\$ 0.2126$ per litre |


| Column 1 |  | Column 2 |
| :--- | :--- | ---: |
| Beer made by Ontario Beer Manufacturers |  | Variance |
| Draft Beer | $\$ 0.5679$ per litre | 0.0000 |
| Non-draft Beer | $\$ 0.7235$ per litre | 0.0000 |
| Beer made by Ontario Microbrewers |  |  |
| Draft Beer | $\$ 0.203$ per litre | 0.0000 |
| Non-draft Beer | $\$ 0.2236$ per litre | 0.0000 |
| Beer made and sold at Ontario Brew Pubs |  |  |
| Draft Beer | $\$ 0.2168$ per litre | 0.0000 |

As per Alcohol and Gaming Regulation and Public Protection Act
http://www.e-laws.gov.on.ca/html/statutes/english/elaws statutes $96 a 26$ e.htm

