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 x 341 ml	7.70	7.10	7.80	7.20	8.00	7.35	8.25	7.60
2.130	6	6 x 355 ml	8.00	7.35	8.10	7.45	8.25	7.65	8.55	7.90
2.838	6	6 x 473 ml	10.20	9.60	10.35	9.70	10.60	9.95	10.95	10.35
4.092	12	12 x 341 ml	15.40	14.15	15.60	14.35	15.95	14.70	16.45	15.20
4.260	12	12 x 355 ml	15.95	14.70	16.15	14.90	16.50	15.25	17.05	15.80
5.676	12	12 x 473 ml	20.40	19.15	20.65	19.40	21.15	19.90	21.90	20.65
8.184	24	24 x 341 ml	30.80	28.30	31.15	28.65	31.85	29.35	32.90	30.40
8.520	24	24 x 355 ml	31.85	29.35	32.25	29.75	32.95	30.45	34.05	31.55
11.352	24	24 x 473 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				
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			
Wine Coolers				
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			

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

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Column 1	Column 2		
Alcohol content by volume	Baseline Rate		
<u> </u>	Dasellile Nate		
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		

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			

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Column 1	Column 2	Variance	
Beer made by Ontario Beer Manufacturers			
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_96a26_e.htm