

(6) If a price determined under this section does not end in a multiple of five cents, it shall be rounded up to the next multiple of five cents and the price, as rounded up, is the minimum retail price.

Baseline rate established

9. Beginning April 12, 2010, the baseline rate for beer, draft cider, Class C spirits and wine coolers shall be the rate set out in Column 2 for the alcohol content by volume set out opposite thereto in Column 1 of the Table to this section.

TABLE

Column 1	Column 2
Alcohol content by volume	Baseline Rate
Non-draft beer	
Less than 4.1%	\$3.045 per litre
4.1 to less than 4.9%	\$3.089 per litre
4.9 to less than 5.6%	\$3.170 per litre
5.6% or more	\$58.870 per litre of absolute alcohol as defined in Division 2 of the <i>Food and Drug Regulations</i>
Class C spirits	
Less than 4.1%	\$3.045 per litre
4.1 to less than 4.9%	\$3.089 per litre
4.9 to less than 5.6%	\$3.170 per litre
5.6% or more	\$58.870 per litre of absolute alcohol as defined in Division 2 of the <i>Food and Drug Regulations</i>
Wine Coolers	
Less than 4.1%	\$3.045 per litre
4.1 to less than 4.9%	\$3.089 per litre
4.9 to less than 5.6%	\$3.170 per litre
5.6% up to and including 7%	\$58.870 per litre of absolute alcohol as defined in Division 2 of the <i>Food and Drug Regulations</i>
Draft Beer and draft cider	
Draft beer – any alcohol content	\$2.456 per litre
Draft cider – any alcohol content	\$2.923 per litre

Annual adjustment

10. (1) On each annual adjustment date, the Board shall, in accordance with the following formula, adjust the baseline rate for each of the products named in the Table to section 9 and the baseline rate as adjusted under this section becomes the baseline rate on that date:

$$A + (A \times I)$$

in which,

“A” is the baseline rate in effect on the day before the annual adjustment date of the particular year, and

“I” is the index factor determined in accordance with Schedule 1.