



## Spirits Tax Information Sheet - Effective July 1, 2017

### Spirits and spirit coolers purchased from distillery retail stores

Purchasers of spirits from Ontario distillery retail stores are subject to the following taxes, which are included in the price of the product.

#### Spirits basic tax:

- 61.5% of the retail price of the spirits or spirits cooler.

#### Volume tax:

- 38 cents per litre for spirits, or
- 28 cents per litre for spirits coolers.

#### Environmental tax:

- 8.93 cents per non refillable container.

### For the purposes of the spirits taxes

Spirits has the same meaning as in the Liquor Licence Act.

Spirits cooler is a beverage containing more than 0.5 of 1 per cent but less than or equal to 14.8 per cent alcohol by volume obtained from distillation.

Retail price of spirits is the amount fixed by the Liquor Control Board of Ontario (or the distillery retail store, if the LCBO has not fixed a price) for the spirits, less the sum of:

- a. the amount of any deposit on the container containing the spirits that is required to be collected or remitted under the Ontario deposit return program
- b. all taxes imposed under Part IX of the Excise Tax Act (Canada) (i.e., HST) in respect of the purchase of the spirits, and
- c. all taxes imposed under the Alcohol and Gaming Regulation and Public Protection Act, 1996, in respect of the purchase of the spirits.

**Disclaimer:** The information on this page does not replace the law found in the Alcohol and Gaming Regulation and Public Protection Act, 1996, and related regulations. For more information, please visit [ontario.ca/finance](https://www.ontario.ca/finance).

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