

PART I: CLASS A AND CLASS B SPIRITS

*** Includes container deposits**

CURRENT		
Column 1	Column 2	Column 3
Container size (mL)	Class A	Class B
40	2.45	1.50
50	3.00	1.75
60	3.75	2.05
100	4.20	2.60
120	4.90	3.25
150	6.15	4.05
180	7.35	4.75
200	8.10	5.20
250	9.70	6.20
280	10.95	6.85
300	11.75	7.45
350	13.60	8.65
360	14.00	9.05
375	14.60	9.20
400	15.50	9.75
500	17.65	11.95
600	21.10	14.25
650	22.60	15.40
660	23.40	15.85
700	24.55	16.50
720	25.15	16.90
730	25.50	17.35
750	26.05	17.70
800	27.75	18.75
1000	34.55	23.60
1050	36.20	24.80
1125	38.80	26.55
1130	39.00	26.75
1140	39.25	26.90
1200	41.40	28.30
1280	44.15	30.15
1400	48.30	32.95
1500	51.40	35.05
1750	58.85	40.75
2000	67.30	46.50
2600	87.45	60.40
3000	101.05	69.80
3790	127.45	88.00
3850	129.55	89.45
4000	134.20	92.65
4500	151.20	104.35

EFFECTIVE MARCH 1, 2018		
Column 1	Column 2	Column 3
Container size (mL)	Class A	Class B
40	2.50	1.55
50	3.05	1.80
60	3.85	2.10
100	4.30	2.65
120	5.00	3.30
150	6.25	4.15
180	7.50	4.85
200	8.25	5.30
250	9.90	6.30
280	11.15	7.00
300	11.95	7.60
350	13.85	8.80
360	14.25	9.20
375	14.85	9.35
400	15.75	9.95
500	17.95	12.15
600	21.45	14.50
650	23.00	15.65
660	23.80	16.10
700	24.95	16.80
720	25.55	17.20
730	25.95	17.65
750	26.50	18.00
800	28.20	19.05
1000	35.10	24.00
1050	36.80	25.20
1125	39.45	27.00
1130	39.65	27.20
1140	39.90	27.35
1200	42.10	28.75
1280	44.90	30.65
1400	49.10	33.50
1500	52.25	35.65
1750	59.80	41.40
2000	68.40	47.25
2600	88.85	61.40
3000	102.70	70.95
3790	129.50	89.45
3850	131.65	90.90
4000	136.35	94.15
4500	153.65	106.05

EFFECTIVE MARCH 1, 2018		
Column 1	Column 2	Column 3
Container size (mL)	Class A	Class B
40	2.50	1.55
50	3.05	1.80
60	3.85	2.10
100	4.30	2.65
120	5.10	3.40
150	6.35	4.25
180	7.60	4.95
200	8.35	5.40
250	10.00	6.40
280	11.25	7.10
300	12.05	7.70
350	13.95	8.90
360	14.35	9.30
375	14.95	9.45
400	15.85	10.05
500	18.05	12.25
600	21.55	14.60
650	23.20	15.85
660	24.00	16.30
700	25.15	17.00
720	25.75	17.40
730	26.15	17.85
750	26.70	18.20
800	28.40	19.25
1000	35.30	24.20
1050	37.00	25.40
1125	39.65	27.20
1130	39.85	27.40
1140	40.10	27.55
1200	42.30	28.95
1280	45.10	30.85
1400	49.30	33.70
1500	52.45	35.85
1750	60.00	41.60
2000	68.60	47.45
2600	89.05	61.60
3000	102.90	71.15
3790	129.70	89.65
3850	131.85	91.10
4000	136.55	94.35
4500	153.85	106.25

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

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

EFFECTIVE MARCH 1, 2018

Column 1	Column 2
Alcohol content by volume	Baseline Rate
Non-draft Beer	
Less than 4.1%	\$3.512 per litre
4.1 to less than 4.9%	\$3.563 per litre
4.9 to less than 5.6%	\$3.657 per litre
5.6% or more	\$67.900 per litre of absolute alcohol as defined in Division 2 of the Food and Drug Regulations
Class C Spirits	
Less than 4.1%	\$3.512 per litre
4.1 to less than 4.9%	\$3.563 per litre
4.9 to less than 5.6%	\$3.657 per litre
5.6% or more	\$67.900 per litre of absolute alcohol as defined in Division 2 of the Food and Drug Regulations
Wine Coolers	
Less than 4.1%	\$3.512 per litre
4.1 to less than 4.9%	\$3.563 per litre
4.9 to less than 5.6%	\$3.657 per litre
5.6% up to and including 7%	\$67.900 per litre of absolute alcohol as defined in Division 2 of the Food and Drug Regulations
Non-draft Cider	
Less than 4.1%	\$3.512 per litre
4.1 to less than 4.9%	\$3.563 per litre
4.9 to less than 5.6%	\$3.657 per litre
5.6% up to and including 13%	\$67.900 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	\$2.835 per litre
Draft cider – any alcohol content	\$2.835 per litre

EFFECTIVE AUGUST 27, 2018

Column 1	Column 2
Alcohol content by volume	Baseline Rate
Draft Cider	
Draft cider – any alcohol content	\$2.835 per litre
Non-draft Cider	
Less than 4.1%	\$3.512 per litre
4.1 to less than 4.9%	\$3.563 per litre
4.9 to less than 5.6%	\$3.657 per litre
5.6% or more	\$67.900 per litre of absolute alcohol as defined in Division 2 of the Food and Drug Regulations
Class C Spirits	
Less than 4.1%	\$3.512 per litre
4.1 to less than 4.9%	\$3.563 per litre
4.9 to less than 5.6%	\$3.657 per litre
5.6% or more	\$67.900 per litre of absolute alcohol as defined in Division 2 of the Food and Drug Regulations
Wine Coolers	
Less than 4.1%	\$3.512 per litre
4.1 to less than 4.9%	\$3.563 per litre
4.9 to less than 5.6%	\$3.657 per litre
5.6% or more	\$67.900 per litre of absolute alcohol as defined in Division 2 of the Food and Drug Regulations

As per Ontario Regulation 116/10, Minimum Pricing of Liquor and Other Pricing Matters

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PART III: WINE, SAKE AND FORTIFIED WINE

*** Includes container deposits**

CURRENT			
Size (ml)	Wine & Sake (7% Alcohol or more)	Wine & Sake (less than 7% Alcohol)	Fortified
50	0.40	0.35	0.45
375	3.35	2.95	3.95
750	6.25	5.55	7.60
1000	8.05	7.10	9.75
1500	11.65	10.30	14.15
2000	15.05	13.30	18.35
3000	22.10	19.50	27.05
4000	28.85	25.45	35.45
6000	42.80	37.75	52.90
8000	53.05	46.80	65.60
10000	63.90	56.35	79.25
16000	77.30	67.05	102.90
18000	84.35	73.00	113.00
20000	91.90	79.30	123.65
50000	226.35	195.20	305.65

EFFECTIVE MARCH 1, 2018			
Size (ml)	Wine & Sake (7% Alcohol or more)	Wine & Sake (less than 7% Alcohol)	Fortified
50	0.45	0.35	0.55
375	3.75	3.00	4.30
750	7.05	5.65	8.35
1000	9.10	7.25	10.70
1500	13.10	10.50	15.55
2000	16.90	13.55	20.15
3000	24.85	19.85	29.70
4000	32.45	25.90	38.90
6000	48.10	38.40	58.00
8000	59.65	47.60	72.00
10000	71.85	57.35	86.95
16000	86.90	68.20	112.85
18000	94.80	74.25	123.95
20000	103.30	80.70	135.65
50000	254.40	198.60	335.30

EFFECTIVE MARCH 1, 2018			
Size (ml)	Wine & Sake (7% Alcohol or more)	Wine & Sake (less than 7% Alcohol)	Fortified
50	0.45	0.35	0.55
375	3.85	3.10	4.40
750	7.25	5.85	8.55
1000	9.30	7.45	10.90
1500	13.30	10.70	15.75
2000	17.10	13.75	20.35
3000	25.05	20.05	29.90
4000	32.65	26.10	39.10
6000	48.30	38.60	58.20
8000	59.85	47.80	72.20
10000	72.05	57.55	87.15
16000	86.90	68.20	112.85
18000	94.80	74.25	123.95
20000	103.30	80.70	135.65
50000	254.40	198.60	335.30

As per Ontario Regulation 116/10, Minimum Pricing of Liquor and Other Pricing Matters
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Beer Minimum Retail Prices^{1,3}

		Alcohol Content	Less than 5.6%	5.6% or more ²	
			\$2.816 per litre	\$67.90 per LAA	
Litres	Units	Package Size	All Containers	Non-Refillable ⁴	Refillable
0.330	1	1 x 330 ml	1.05	1.50	1.40
0.341	1	1 x 341 ml	1.10	1.55	1.40
0.355	1	1 x 355 ml	1.10	1.60	1.45
0.473	1	1 x 473 ml	1.45	2.05	1.90
0.500	1	1 x 500 ml	1.55	2.15	2.05
2.046	6	6 x 341 ml	6.40	9.05	8.40
2.130	6	6 x 355 ml	6.60	9.35	8.70
2.838	6	6 x 473 ml	8.60	12.05	11.40
4.092	12	12 x 341 ml	12.75	18.05	16.80
4.260	12	12 x 355 ml	13.20	18.70	17.40
5.676	12	12 x 473 ml	17.20	24.05	22.80
8.184	24	24 x 341 ml	25.45	36.05	33.55
8.520	24	24 x 355 ml	26.40	37.35	34.80
11.352	24	24 x 473 ml	34.40	48.10	45.60

Notes:

1. Minimum retail prices include container deposits.
2. This example uses alcohol content of 5.6%.
3. The rate for draft beer is \$2.835 per litre regardless of alcohol content.
4. The minimum retail price for a non-refillable container is the sum of the rate times the package volume times the alcohol %, plus the environmental levy, plus the HST on the levy, plus an amount equal to 4% on the levy.

Minimum Retail Prices (Cider Package Sizes)

		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 ^{3,4}	\$3.512 per litre		\$3.563 per litre		\$3.657 per litre		\$67.90 per LAA	
Litres	Units	Package Size	Non-Refillable ⁵	Refillable	Non-Refillable ⁵	Refillable	Non-Refillable ⁵	Refillable	Non-Refillable ⁵	Refillable
0.200	1	1 x 200 ml	0.95	0.85	0.95	0.85	0.95	0.85	1.00	0.90
0.330	1	1 x 330 ml	1.40	1.30	1.40	1.30	1.45	1.35	1.50	1.40
0.341	1	1 x 341 ml	1.45	1.30	1.45	1.35	1.50	1.35	1.55	1.40
0.355	1	1 x 355 ml	1.50	1.35	1.50	1.40	1.55	1.40	1.60	1.45
0.375	1	1 x 375 ml	1.55	1.45	1.55	1.45	1.60	1.50	1.65	1.55
0.440	1	1 x 440 ml	1.75	1.65	1.80	1.70	1.85	1.75	1.90	1.80
0.473	1	1 x 473 ml	1.90	1.80	1.90	1.80	1.95	1.85	2.05	1.90
0.500	1	1 x 500 ml	2.00	1.90	2.00	1.90	2.05	1.95	2.15	2.05
0.568	1	1 x 568 ml	2.20	2.10	2.25	2.15	2.30	2.20	2.40	2.30
0.750	1	1 x 750 ml	2.95	2.85	3.00	2.90	3.05	2.95	3.20	3.10
1.000	1	1 x 1000 ml	3.85	3.75	3.90	3.80	4.00	3.90	4.15	4.05
1.320	4	4 x 330 ml	5.50	5.05	5.55	5.15	5.65	5.25	5.85	5.45
1.364	4	4 x 341 ml	5.65	5.20	5.70	5.30	5.85	5.40	6.05	5.60
1.420	4	4 x 355 ml	5.85	5.40	5.90	5.50	6.05	5.60	6.25	5.80
1.980	6	6 x 330 ml	8.20	7.60	8.30	7.70	8.50	7.85	8.80	8.15
2.046	6	6 x 341 ml	8.45	7.80	8.55	7.90	8.75	8.10	9.05	8.40
2.130	6	6 x 355 ml	8.75	8.10	8.85	8.20	9.05	8.40	9.35	8.70
2.838	6	6 x 473 ml	11.20	10.60	11.35	10.75	11.65	11.00	12.05	11.40
2.640	8	8 x 330 ml	10.95	10.10	11.05	10.25	11.30	10.50	11.70	10.85
3.784	8	8 x 473 ml	14.95	14.10	15.15	14.30	15.50	14.65	16.05	15.20
4.000	8	8 x 500 ml	15.70	14.85	15.90	15.10	16.30	15.45	16.85	16.05
19.500	1	1 x 19.5 L		55.30		55.30		55.30		55.30
20.000	1	1 x 20 L		56.70		56.70		56.70		56.70
30.000	1	1 x 30 L		85.05		85.05		85.05		85.05
50.000	1	1 x 50 L		141.75		141.75		141.75		141.75
58.000	1	1 x 58 L		164.45		164.45		164.45		164.45
58.600	1	1 x 58.6 L		166.15		166.15		166.15		166.15

Notes:

1. Minimum retail prices include container deposits (keg sizes 19.5 L or larger exclude container deposit).
2. This example uses alcohol content of 5.6%.
3. Baseline rates are based on alcohol content by volume.
4. Baseline rate for draft is \$2.835 per litre regardless of alcohol content.
5. The minimum retail price for a non-refillable container is the sum of the rate times the package volume times the alcohol %, plus the environmental levy, plus the HST on the levy, plus an amount equal to 4% on the levy.