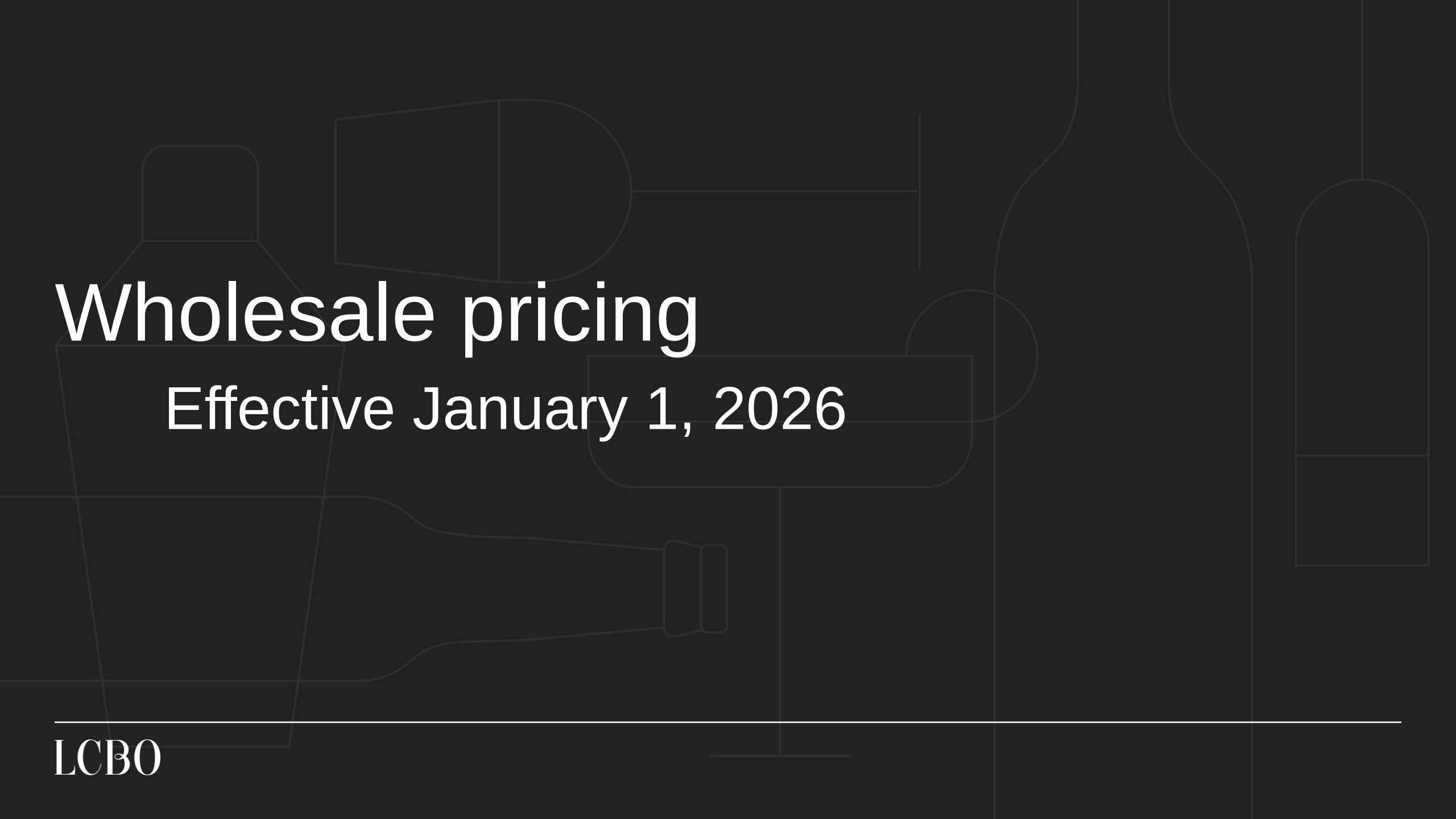




Wholesale pricing

Effective January 1, 2026

New cost plus wholesale pricing structure

Current – LCBO retail minus discount:

Supplier quote

- + Federal excise tax and import duties
- + Freight

Total Landed Cost

- + Mark-up (varies by category and channel)
- + Wine levy (wine only)
- + In-store cost of service (beer only)
- + Out-of-store cost of service (beer only)
- + Volume levy
- + Environmental levy
- + COSD (import spirits, wine, cider, RTD)

Basic Price

- + HST
- + Container deposit

LCBO Retail Price

- 10% wholesale discount*

LCBO Wholesale Price

New for January 1 – Cost plus:

Supplier quote

- + Federal excise tax and import duties
- + Freight

Total Landed Cost

- + LCBO wholesale mark-up (varies by category)
- + COSD (import spirits, wine, cider, RTD)

Basic Wholesale Price

- + HST
- + Container deposit

Wholesale Price

Uniform wholesale prices will apply on sales to grocery stores, convenience stores, The Beer Store, LCOs, and LCBO.

For hospitality licensees, brewers may set a different quote that results in a different wholesale price.

There are no changes to the direct delivery program at this time.

**2025 Ontario Budget increased the LCBO wholesale discount rate from 10% to 15% for eligible businesses effective from May 26, 2025 to December 31, 2025.*

New product categories and ABV tiers

Five product categories for pricing purposes

				
Spirits	Wine	Ready-to-Drink	Cider	Beer
0.5 to 7.1% ABV	0.5 to 7.1% ABV	0.5 to 7.1% ABV	0.5 to 7.1% ABV	Manufacturer
7.2 to 18% ABV	7.2 to 18% ABV	7.2 to 18% ABV	7.2 to 18% ABV	Microbrewer
>18% ABV	>18% ABV	>18% ABV	>18% ABV	Draught Non-draught

New wholesale mark-up rates / charges

Wholesale mark-up rates on sales to grocery, convenience, hospitality, LCO, The Beer Store, and LCBO

Spirits, Wine, RTD, Cider							
	Wholesale Mark-up Applied as percentage of the landed cost			Cost of Service Differential Applied on volume (\$/litre) after the mark-up			
	ABV ≤ 7.1%	ABV >7.1% and ≤ 18%	ABV >18%	CUSMA	EU	CPTPP	Other
Spirits	95%	105%	115%	\$0.2986	\$0.5651	\$1.7479	\$1.7479
Wine	68%	73%	78%	\$0.2616	\$0.3790	\$0.2959	\$0.6753
RTD*	46%	60%	100%	-	\$0.7028	\$0.9172	\$0.9172
Cider	25%	30%	35%	\$0.2616	\$0.3790	\$0.2959	\$0.6753

Example: Red wine from Italy

Landed cost + 73% wholesale mark-up + \$0.3790/L COSD
= Basic Wholesale Price (before HST and deposit)

* May contain a base alcohol from wine, spirits, malt, cider and/or sugar-brews

New wholesale mark-up rates Beer

Wholesale mark-up rates on sales to grocery, convenience, hospitality, LCO, The Beer Store, and LCBO

Beer Wholesale Mark-up Applied on volume (\$/litre)		
Brewery Type	Packaged Format	Draught Format
Manufacturer	\$1.54	\$1.27
Microbrewer	\$0.67	\$0.61

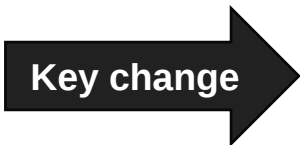
Example: Domestic manufacturer
packaged beer

Landed cost + \$1.54 wholesale mark-up
= Basic Wholesale Price (before HST and deposit)

Updated quote change schedule

Supplier Quotes will be accepted until **November 20** for effective date of **December 8**. These quotes are used to determine both LCBO wholesale and the LCBO retail price.

Wholesale pricing effective date is January 1, 2026, and retail pricing effective date is February 2, 2026.



Quote change schedule for all products except Ontario beer			
Quote Submission Deadline	Quote Effective Date	Wholesale Price Change	LCBO Retail Price Change
November 20, 2025 (was November 10, 2025)	December 8, 2025	January 1, 2026	February 2, 2026
January 5, 2026	February 2, 2026	March 2, 2026	
February 2, 2026	March 2, 2026	April 1, 2026	

Please note:

- Weekly Ontario Beer quotes will be accepted up until December 1 for effective date of December 15.
Submissions will not be accepted for the following dates: December 8, 15, 22
- Period 10 LCBO retail pricing will remain in effect until Period 12 (Feb 2nd).
- Period 11 LCBO retail limited time offers will proceed as scheduled.

How to submit your vendor quote by November 20, 2025

- Step 1**  **Check the Quote Change Schedule and How To Guide**
Align with LCBO's published quote increase/decrease schedule available at [LCBOPricingHelpfulToolsandLinks | Doing Business with LCBO](#)
- Step 2**  **Complete the Quote Submission Form**
Use the latest version available at [LCBOPricingHelpfulToolsandLinks | Doing Business with LCBO](#)
- Step 3**  **Send to the Right Contact**
Existing products for re-quote → pricing@lcbo.com
Vintages or new products → Buying Category
Private orders → Specialty Services