ation includes deposits

CURRENT					
Column 1	Column 2	Column 3			
Container	Class A	Class B			
size (mL)	2.30	1.35			
40 50	2.30	1.60			
60	3.50	1.90			
100	3.90	2.45			
120	4.60	3.05			
150	5.80	3.75			
180	6.90	4.45			
200	7.65	4.90			
250	9.20	5.85			
280	10.35	6.50			
300	11.10	7.00			
350	12.90	8.20			
360	13.30	8.55			
375	13.80	8.70			
400	14.70	9.25			
500	16.70	11.30			
600	20.00	13.50			
650	21.50	14.60			
660	22.20	15.05			
700	23.30	15.70			
720	23.90	16.05			
730	24.25	16.45			
750	24.75	16.75			
800	26.40	17.80			
1000	32.85	22.40			
1050	34.45	23.55			
1125	36.90	25.25			
1130	37.10	25.40			
1140	37.35	25.55			
1200	39.40	26.90			
1280	42.00	28.65			
1400	46.00	31.35			
1500	48.90	33.30			
1750	56.05	38.75			
2000	64.05	44.20			
2600	83.25	57.45			
3000	96.20	66.40			
3790	121.40	83.75			
3850	123.35	85.15			
4000	127.80	88.20			
4500	144.00	99.35			

KII3	* For Pricing Administra						
EFFECTIVE MARCH 1, 2015							
Column 1	Column 2	Column 3					
Container	Class A	Class B					
size (mL)							
40	2.35	1.40					
50	2.90	1.65					
60	3.60	1.95					
100	4.00	2.50					
120	4.70	3.10					
150	5.90	3.85					
180	7.05	4.55					
200	7.00	F 00					

Container	Class A	Class B
size (mL)	2.05	4.40
40 50	2.35	1.40
	2.90	1.65
60	3.60	1.95
100	4.00	2.50
120	4.70	3.10
150	5.90	3.85
180	7.05	4.55
200	7.80	5.00
250	9.35	5.95
280	10.55	6.60
300	11.30	7.15
350	13.15	8.35
360	13.55	8.70
375	14.05	8.85
400	14.95	9.40
500	17.00	11.50
600	20.35	13.75
650	21.85	14.85
660	22.60	15.30
700	23.70	15.95
720	24.30	16.35
730	24.65	16.75
750	25.15	17.05
800	26.85	18.10
1000	33.40	22.80
1050	35.00	23.95
1125	37.50	25.65
1130	37.70	25.85
1140	37.95	26.00
1200	40.05	27.35
1280	42.70	29.15
1400	46.75	31.85
1500	49.70	33.85
1750	56.95	39.40
2000	65.10	44.95
2600	84.60	58.40
3000	97.75	67.50
3790	123.35	85.10
3850	125.35	86.55

EFFECTIVE MARC	CH 1, 2015
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Caluma 1		,
Column 1	Column 2	Column 3
Container size (mL)	Class A	Class B
40	2.35	1.40
50	2.90	1.65
60	3.60	1.95
100	4.00	2.50
120	4.80	3.20
150	6.00	3.95
180	7.15	4.65
200	7.90	5.10
250	9.45	6.05
280	10.65	6.70
300	11.40	7.25
350	13.25	8.45
360	13.65	8.80
375	14.15	8.95
400	15.05	9.50
500	17.10	11.60
600	20.45	13.85
650	22.05	15.05
660	22.80	15.50
700	23.90	16.15
720	24.50	16.55
730	24.85	16.95
750	25.35	17.25
800	27.05	18.30
1000	33.60	23.00
1050	35.20	24.15
1125	37.70	25.85
1130	37.90	26.05
1140	38.15	26.20
1200	40.25	27.55
1280	42.90	29.35
1400	46.95	32.05
1500	49.90	34.05
1750	57.15	39.60
2000	65.30	45.15
2600	84.80	58.60
3000	97.95	67.70
3790	123.55	85.30
3850	125.55	86.75
4000	130.05	89.85
4500	146.50	101.15

4000

4500

129.85

146.30

89.65

100.95

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%	\$3.293 per litre			
4.1 to less than 4.9%	\$3.341 per litre			
4.9 to less than 5.6%	\$3.428 per litre			
5.6% or more	\$63.660 per litre of absolute alcohol as defined in Division 2 of the Food and Drug Regulations			
Class C spirits				
Less than 4.1%	\$3.293 per litre			
4.1 to less than 4.9%	\$3.341 per litre			
4.9 to less than 5.6%	\$3.428 per litre			
5.6% or more	\$63.660 per litre of absolute alcohol as defined in Division 2 of the Food and Drug Regulations			
Wine Coolers				
Less than 4.1%	\$3.293 per litre			
4.1 to less than 4.9%	\$3.341 per litre			
4.9 to less than 5.6%	\$3.428 per litre			
5.6% up to and including 7%	\$63.660 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	\$2.657 per litre			
Draft cider – any alcohol content	\$3.161 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

EFFECTIVE MARCH 1, 2015				
Column 1	Column 2			
Alcohol content by volume	Baseline Rate			
Non-draft beer				
Less than 4.1%	\$3.346 per litre			
4.1 to less than 4.9%	\$3.394 per litre			
4.9 to less than 5.6%	\$3.483 per litre			
5.6% or more	\$64.6790 per litre of absolute alcohol as defined in Division 2 of the Food and Drug Regulations			
Class C spirits				
Less than 4.1%	\$3.346 per litre			
4.1 to less than 4.9%	\$3.394 per litre			
4.9 to less than 5.6%	\$3.483 per litre			
5.6% or more	\$64.6790 per litre of absolute alcohol as defined in Division 2 of the Food and Drug Regulations			
Wine Coolers				
Less than 4.1%	\$3.346 per litre			
4.1 to less than 4.9%	\$3.394 per litre			
4.9 to less than 5.6%	\$3.483 per litre			
5.6% up to and including 7%	\$64.679 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	\$2.700 per litre			
Draft cider – any alcohol content	\$3.212 per litre			

PART III: WINE, SAKE, FORTIFIED WINE AND NON-DRAFT CIDER

CURRENT	
Column 1	Column 2
Wine and Sake	
in a container which has a capacity of less than 16L	\$2.3030 per litre
in a container which has a capacity of 16L or more	\$0.8176 per litre
Fortified Wine	
in a container which has a capacity of less than 16L	\$3.2154 per litre
in a container which has a capacity of 16L or more	\$1.7300 per litre
Non-draft Cider	
in a container which has a capacity of less than 18L	\$2.3030 per litre

EFFECTIVE MARCH 1, 2015				
Column 1	Column 2			
Wine and Sake				
in a container which has a capacity of less than 16L	\$2.3398 per litre			
in a container which has a capacity of 16L or more	\$0.8307 per litre			
Fortified Wine				
in a container which has a capacity of less than 16L	\$3.2668 per litre			
in a container which has a capacity of 16L or more	\$1.7577 per litre			
Non-draft Cider				
in a container which has a capacity of less than 18L	\$2.3398 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

Beer Minimum Retail Prices

		Alcohol Content	Less than	4.1%	4.1 to and less	than 4.9%	4.9 to less th	an 5.6%	5.6% or r	nore ²
		Baseline Rate ³	\$3.346 pe	r litre	\$3.394 pe	r litre	\$3.483 pe	r litre	\$64.6790 p	er LAA
Litres	Units	Package Size	Non-Refillable	Refillable	Non-Refillable	Refillable	Non-Refillable	Refillable	Non-Refillable	Refillable
2.046	6	6 x 341 ml	8.10	7.45	8.20	7.55	8.40	7.75	8.65	8.05
2.130	6	6 x 355 ml	8.40	7.75	8.50	7.85	8.65	8.05	8.95	8.35
2.838	6	6 x 473 ml	10.75	10.10	10.90	10.25	11.15	10.50	11.55	10.90
4.092	12	12 x 341 ml	16.15	14.90	16.35	15.10	16.75	15.50	17.30	16.05
4.260	12	12 x 355 ml	16.75	15.50	16.95	15.70	17.30	16.05	17.90	16.65
5.676	12	12 x 473 ml	21.45	20.20	21.75	20.50	22.25	21.00	23.05	21.80
8.184	24	24 x 341 ml	32.30	29.80	32.70	30.20	33.45	30.95	34.60	32.05
8.520	24	24 x 355 ml	33.45	30.95	33.85	31.35	34.60	32.10	35.80	33.30
11.352	24	24 x 473 ml	42.90	40.40	43.45	40.95	44.45	41.95	46.05	43.55

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.
- 4. Baseline rate for draft beer is \$2.700 per litre regardless of alcohol content.

LCBO Beer Mark-up

CURRENT				
Column 1	Column 2			
Beer made by Ontario Beer Manufacturers				
Draft Beer	\$0.5920 per litre			
Non-draft Beer	\$0.7542 per litre			
Beer made by Ontario Microbrewers				
Draft Beer	\$0.2271 per litre			
Non-draft Beer	\$0.2543 per litre			
Beer made and sold at Ontario Brew Pubs				
Draft Beer	\$0.2260 per litre			

EFFECTIVE MARCH 1, 2015				
Column 1	Column 2			
Beer made by Ontario Beer Manufacturers				
Draft Beer	\$0.6015 per litre			
Non-draft Beer	\$0.7663 per litre			
Beer made by Ontario Microbrewers				
Draft Beer	\$0.2366 per litre			
Non-draft Beer	\$0.2664 per litre			
Beer made and sold at Ontario Brew Pubs				
Draft Beer	\$0.2296 per litre			

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