



MANITOBA LIQUOR & LOTTERIES

PRICING INFORMATION MANUAL – April 1, 2026

Last updated: January 30, 2026

(Subject to change without notice)

CONTENTS

List Types.....	2
A Items (General List)	2
B Items (Specialty Core).....	2
C Items (Specialty Fringe)	2
One Time Buy.....	2
Limited Release	2
Product Definitions and Categories	2
Pricing Information	3
Contact Information	3
Minimum Markup	3
Social Reference Pricing.....	3
Cost of Service – System Administration Fee	3
Cost of Service –Warehouse Fee	3
Empties Handling Fee	3
Trial Pricing Calculator.....	3
Manitoba Liquor & Lotteries Corporate Markup	4
Micro-Producer Markup and Cost of Service System Admin	6
Breweries.....	6
Cider Producers.....	6
Distilleries	6
Mead and Wine Producers	7
Refreshment Beverage Producers	7
customs and excise duty rates	8
Signed Trade Agreement Rates.....	9
Price Change Information.....	10
Price Change Deadlines - Fiscal 2026/2027.....	11
Out of Cycle Price Change Requests	11
Retail Price Reductions.....	12
Agents Submitting Price Change Requests on Behalf of Suppliers	12
Purchase Order Adjustments for Products Affected by Price Change	12
Social Reference Pricing	13
Pricing Policy for Marketing Programs	14
Limited Time Offers, Hot Buy and Black Friday	14
Temporary Price Reduction	14
Value – Add Program.....	14
Discounted Products	14
Case Weight Restrictions in Manitoba	15
MBLL vs private distribution eligibility	15

LIST TYPES

At the time of listing, the Listing Committee will assign a list type to all products. List types may change based on sales performance and availability. The following is a basic definition of each list type.

A Items (General List)

A Items or General List represent the top 70% of profitability within each category's shelf group, all General List items will be forecasted and inventoried. General List products must be represented by a local agent to be active in the market. General List products have the greatest store distribution and the highest in stock service level.

B Items (Specialty Core)

B Items or Specialty Core represent the next 25% of profitability within each category's shelf group, Specialty Core items will be forecasted and inventoried. Specialty Core products do not require representation by a local agent. These products have significant store distribution and the second highest in stock service level.

C Items (Specialty Fringe)

C Items or Specialty Fringe represent the final 5% of profitability within each category's shelf group, Specialty Fringe items are forecasted and inventoried. Specialty Fringe products are unique or rare products and are typically higher-priced. They do not require representation by a local agent. These products have limited store distribution and a lower in stock service level.

One Time Buy

One Time Buy products are items that are purchased in limited quantities for a specific season (Holidays, Summer, Harvest, etc.) They are generally flavoured or labeled for a specific season or occasion. One Time Buy products are ordered only once per season and will be run out or delisted and do not require representation by a local agent. One Time Buy products are included in the Product Information Bulletin and are available for order by all customer types.

Limited Release

Limited Release products are items that are purchased in limited quantities usually for a specific season (Holidays, Summer, Harvest, etc.) They are generally flavoured or labeled for a specific season or occasion. Limited Release products are ordered only once per season and will be run out or delisted and do not require representation by a local agent. Limited Release products are made available to Commercial Customers through pre-commitment and are distributed to a pre-determined group of Liquor Marts.

Product Definitions and Categories

MBLL does not maintain definitions for specific products and categories. Instead MBLL uses a combination of Canada Revenue Agency (CRA), Canadian Food Inspection Agency (CFIA) Labelling Requirements for Alcoholic Beverages and permitted Food Additives and Food and Drug Regulations (FDR): Foods – Division 2 Alcoholic Beverages to define and categorize products.

MBLL reserves the right to determine markup and surcharges on unstandardized alcoholic beverages that do not meet CRA, CFIA or FDR standards or definitions.

PRICING INFORMATION

Contact Information

For questions regarding pricing, trial pricing calculators or price change applications please contact Product Management Coordination at ProductManagementCoordination@mbll.ca.

Minimum Markup

Markups are calculated on a percentage basis of the duty paid landed cost of a particular product. The percentage calculated depends on the product category. A minimum dollar per litre markup structure is employed in conjunction with the percentage markup. Markup applied is based on the greater of the percentage or the minimum markup value.

Social Reference Pricing

Social Reference Pricing (SRP) refers to the minimum retail price, before taxes, that liquor must be sold at in Liquor Marts, liquor vendors, specialty wine stores, and hotel beer vendors in Manitoba. No liquor product sold in the province can be priced lower than this established threshold, including special promotions, LTO's or if delisted.

The SRP can be found on our [MBLL Partners Website](#) and may be adjusted annually dependent on the Manitoba Consumer Price Index (CPI [all items]) for the previous year.

Cost of Service – System Administration Fee

The System Administration Fee is a dollar-per-litre fee applied after mark-up to recover MBLL's costs for SKU maintenance, as well as environmental recycling fees. The rate varies by product category and is adjusted annually based on the previous year's Manitoba Consumer Price Index (CPI).

Cost of Service –Warehouse Fee

The Warehouse Fee is a dollar-per-litre fee applied after category mark-up to recover MBLL's warehousing and outbound logistics costs for products handled through the MBLL Distribution Centre. Rates vary by product category and shipping origin (Domestic, USA, Import) and are adjusted annually based on the previous year's Manitoba Consumer Price Index (CPI).

Empties Handling Fee

MBLL adds a fee to products in the container deposit program to offset the handling payments made to hotel beer vendors for managing empty containers. This charge is applied after all other mark-ups and fees. The current rate is \$0.35 per dozen for glass and aluminum containers, and \$0.07 per container for PET. This fee will be reviewed on an annual basis.

Trial Pricing Calculator

The Trial Pricing Calculator for all products is available on the [MBLL Partners Website](#) for agents/suppliers to calculate an approximate retail price or case cost for any new or listed products.

An updated Trial Pricing calculator will be posted to the MBLL Partners website in advance of the Price Change deadline whenever freight and/or exchange rates are updated.

MANITOBA LIQUOR & LOTTERIES CORPORATE MARKUP

As of April 1, 2026

Product Category	Format Sizes	Markup %	Min Markup (\$/L)	COS-Admin (\$/L)	Freight Region	COS-Wareh (\$/L)
Spirits	All	153%	\$ 19.8850	\$ 1.4760	Domestic	\$ 0.3178
					USA Import	\$ 0.5125 \$ 0.8200
Wine	All	95%	\$ 3.2800	\$ 2.4088	Domestic	\$ 0.3178
					USA Import	\$ 0.5125 \$ 0.8200
RTD	All	95%	\$ 2.4600	\$ 1.2198	Domestic	\$ 0.1948
					USA Import	\$ 0.4818 \$ 0.5330
Beer	All	78%	\$ 1.9475	\$ 0.5535	Domestic	\$ 0.1948
					USA Import	\$ 0.4818 \$ 0.5330

Pricing Examples:

Spirit 750ml Domestically Sourced

Supplier Cost	\$ 10.00
Freight	\$ 0.30
Excise	\$ 4.23
Markup 153%	\$ 22.13
COS Admin	\$ 1.11
COS Whs	\$ 0.24
Retail Price	\$ 38.01

Beer 24/355C Privately Distributed

Supplier Cost	\$ 17.00
Markup 78%	\$ 13.26
COS Admin	\$ 4.72
Empties Handling	\$ 0.70
Retail Price	\$ 35.68

NOTES

1. Retail prices are calculated by applying the greater of the minimum dollar markup as above or markup percentage as above, on the landed cost per bottle or per can cost. The Cost of Service System Administration fee is added to this amount. For MBLL distributed products, the Cost of Service Warehouse fee is then added. For items on the container deposit program, the Empties Handling fee is then added. Provincial sales tax of 7% and Goods and Services Tax of 5% and container deposit where applicable is then applied.
2. Gift items (including liquor in special bottles, gift packs, special packaging, etc.) are priced by applying the full markup to the landed cost of the liquor.
3. Refreshment beverages include spirit, wine-based coolers, malt-based coolers over 4% residual sugar or sweetened with artificial sweeteners, stevia or other sweetening agents and ciders.

MICRO-PRODUCER MARKUP AND COST OF SERVICE SYSTEM ADMIN

(Please note that this applies to all Listed and Unlisted Products)

Breweries

To qualify for the markup and surcharge rates, breweries must have total annual worldwide production of less than 20,000 hectolitres, including production at or as a contract brewer. All Beer must be produced through active, on-site fermentation through finishing and bottling at the same facility.

Beer with greater than 4% residual sugar content will be classified as a cooler and will have the standard refreshment beverage markup rate and retail commission applied.

LEVEL for Brewers (Effective April 1, 2026)

LEVELS	HECTOLITRES (100 Litres)	MARKUP TO RETAIL	COST OF SERVICE SYSTEM ADMIN (\$/L)
1	$\leq 20,000$	29.5%	\$0.1128
Macro	$>20,001$	78%	\$0.5535

Cider Producers

To qualify for the markup and surcharge rates, cider producers must have total annual worldwide production of less than 250,000 litres. All products must be produced through active, on-site fermentation through finishing and bottling at the same facility.

LEVEL for Cider Producers (Effective April 1, 2026)

LEVELS	LITRES	MARKUP TO RETAIL	COST OF SERVICE SYSTEM ADMIN (\$/L)
1	$\leq 250,000$	40%	\$0.2358
Macro	$>250,001$	95%	\$1.2198

Distilleries

To qualify for the markup and surcharge rates, distilleries must have total annual worldwide production of less than 25,000 litres. Products must be produced through active, on-site distillation through finishing and bottling at the same facility. All grape-based spirits and any products manufactured using Neutral Grain Spirits (NGS) or purchased bulk spirits either in whole, as part of a blending, bottling, dilution, or re-distillation process may not qualify for Micro-Distillery Markup status.

LEVEL for Distillers (Effective April 1, 2026)

LEVELS	LITRES	MARKUP TO RETAIL	COST OF SERVICE SYSTEM ADMIN (\$/L)
1	$\leq 25,000$	40%	\$0.2870
Macro	$>25,001$	153%	\$1.4760

Mead and Wine Producers

To qualify for the markup and surcharge rates, mead and wine producers must have total annual worldwide production of less than 25,000 litres. All products must be produced through active, on-site fermentation through finishing and bottling at the same facility.

LEVEL for Mead and Wine Producers (Effective April 1, 2026)

LEVELS	LITRES	MARKUP TO RETAIL	COST OF SERVICE SYSTEM ADMIN (\$/L)
1	$\leq 25,000$	40%	\$0.4613
Macro	$>25,001$	95%	\$2.4088

Refreshment Beverage Producers

To qualify for the markup and surcharge rates, refreshment beverage producers must have total annual worldwide production (Level 1 and 2 combined) of less than 15,000 hectolitres. All products must be produced through active, on-site distillation through finishing and bottling at the same facility.

Level 2 was added to the Refreshment Beverages to include the use of purchased Bulk Spirits or Neutral Grain Spirits (NGS).

Note that Level 2 spirit-based Refreshment Beverages cannot exceed 7% ABV.

LEVEL for Refreshment Beverage Producers (Effective April 1, 2026)

PRODUCTION METHOD	LEVELS	HECTOLITRES (100 Litres)	MARKUP TO RETAIL	COST OF SERVICE SYSTEM ADMIN (\$/L)
On-site	1	$\leq 15,000$	40%	\$0.2358
NGS	2	$\leq 15,000$	70%	\$0.2358
	Macro	$>15,001$	95%	\$1.2198

CUSTOMS AND EXCISE DUTY RATES

As of April 1, 2026 (subject to change)

Description	Customs Duty Rate	Excise Duty Rate
SPIRITS		
Gin	\$4.92/LAA	\$14.117/LAA
Rum	\$24.56/LAA	\$14.117/LAA
Vodka	\$12.28/LAA	\$14.117/LAA
Liqueur	\$12.28/LAA	\$14.117/LAA
Miscellaneous Spirits	\$12.28/LAA	\$14.117/LAA
Whisky(ey), Brandy, Tequila		\$14.117/LAA
WINE		
Vermouth & Apertif Wine	N/A	\$0.745/L
Fortified Wine		
> 13.7% but < 14.9% alc/vol	\$4.68/L AU/NZ \$2.75/L	\$0.745/L
> 14.9% alc/vol	N/A	\$0.745/L
Table/Still Wine		
< 7% alc/vol and < 2 litres	\$1.87/L	\$0.358/L
< 7% alc/vol and > 2 litres	N/A	\$0.358/L
7% - 13.7% alc/vol and < 2 litres	\$1.87/L	\$0.745/L
7% - 13.7% alc/vol and > 2 litres	N/A	\$0.745/L
> 13.7% but < 14.9% alc/vol	\$4.68/L	\$0.745/L
> 14.9% alc/vol	N/A	\$0.745/L
Sparkling Wine		
<= 7% alc/vol	N/A	\$0.358/L
> 7% alc/vol	N/A	\$0.745/L
READY TO DRINK BEVERAGES		
Not exceeding 7% alc/vol		
Spirit based	\$12.28/LAA	\$0.358/L
Wine based < 2 litres	\$1.87/L	\$0.358/L
Wine based > 2 litres	N/A	\$0.358/L
Ciders	\$0.2816/L	\$0.358/L
BEER AND MALT BASED COOLERS		
(Rates may vary on supplier production levels)		
< 1.2% alc/vol	N/A	\$0.0301/L
> 1.2% alc/vol but < 2.5% alc/vol	N/A	\$0.1812/L
> 2.5% alc/vol	N/A	\$0.3769/L

LAA = Litre of Absolute Alcohol (formula: size of selling unit (L) x Alcohol by volume x applicable rate)

L = Litre (Formula: Size of selling unit (L) x applicable rate)

Domestic products are subject to Excise rates only.

Products with Certificate of Origins submitted for Signed Trade Agreements will not have customs applied.

Additional information on custom rates can be found here: [Customs Tariff Schedule](#)

Additional information on excise rates can be found here: [Excise Duty Rates](#)

SIGNED TRADE AGREEMENT RATES

To qualify for the lower trade agreement rates, each agent/supplier from the originating country must supply Manitoba Liquor & Lotteries with a Certificate of Origin. This certificate must be submitted on an annual basis, or the duty rate on these products will be raised to the Most Favoured Nation (MFN) rate. These blanket certificates must indicate all products the agent/exports to Canada for one year (January 1 to December 31). A new certificate will be required for each calendar year.

Each year if a Certificate of Origin has not been received by the date required, the agent/supplier's products will revert to the higher tariff rate and the corresponding higher retail price will be implemented at the earliest convenient date after January 1.

Any Certificate of Origin received for listed products between November 1 and December 31 will be applied to the following calendar year. Certificate of Origin's submitted for new listings during this time will be applied immediately; please note that a separate Certificate of Origin must also be submitted for the following calendar year.

For more information on signed trade agreements, please contact Manitoba Liquor & Lotteries Customs Department:

Tonya Heilman

Tonya.Heilman@mbll.ca

Freight & Logistics

Traffic.Inbound@mbll.ca

PRICE CHANGE INFORMATION

Supplier lead Price Changes are available six (6) times annually for all eligible products. Manitoba Liquor & Lotteries initiated changes to freight rates, exchange rates, markups and/or other changes and will be applied for the April 1st, 2026 price change. Where possible, two weeks prior to the price change submission deadline, industry will be notified of any freight, exchange, or other changes. All requests for price changes must be submitted by the deadline dates outlined on the following page. Absolutely no extensions will be allowed.

Suppliers and Agents will only be required to submit price changes for items they wish to have the retail price adjusted for. Changes to freight and exchange will be applied to case cost and previously submitted supplier retail will be maintained unless a price change request is submitted.

Note all price change requests must be submitted on the Manitoba Liquor & Lotteries Request for [Price Change Submission Form](#):

- All listed products are eligible for price changes except for:
 - ❖ Distinctions
 - ❖ Allocations
 - ❖ Specialty Wine Store Exclusives
 - ❖ Special Orders**
 - ❖ Limited Release
- Items included on price change submission must have a retail price change. **Do not** list any products that do not have changes to their prices; retail is maintained for all products and case cost is adjusted.
- All required fields (marked with *) must be completed with up-to-date information.

**Special orders are priced upon arrival to maintain case cost. In the event of rate fluctuations case cost will be maintained and retail price will be adjusted.

Retail prices for all Allocations and Distinctions will be evaluated based on date of arrival per purchase order.

These are “open” price changes, where suppliers (or their assigned agents/representatives) can submit new case costs/retails for any of their products. Submit all price change submissions to PriceChange@mbll.ca

PRICE CHANGE DEADLINES - FISCAL 2026/2027

(Deadlines will be strictly enforced)

PRICE CHANGE SUBMISSION DEADLINE ¹	PRICE CHANGE EFFECTIVE DATE ²	NEW CASE COST EFFECTIVE DATE
February 22, 2026	April 1, 2026*	March 25, 2026
April 12, 2026*	May 1, 2026	April 24, 2026
May 24, 2026	July 1, 2026	June 24, 2026
July 26, 2026	September 1, 2026	August 25, 2026
September 27, 2025	November 1, 2026	October 25, 2026
November 22, 2026	January 1, 2027	December 25, 2027
January 24, 2027	March 1, 2027	February 22, 2027

*For F27 ONLY

NOTES

All agent/supplier requested price reductions must remain in effect for a minimum of 60 days and will be subject to a chargeback on all inventory in the Warehouse and Liquor Stores. This chargeback for Liquor Stores and the Warehouse will be the calculated difference in invoice cost of the old retail and the new lower retail price.

- 1) Price Change effective dates are subject to change. Every effort will be made to communicate any changes to all stakeholders.
- 2) The May 1st price change is the MBLL lead price change where updates are made to established rates. All other price change opportunities are supplier lead, subject to change without notice.

OUT OF CYCLE PRICE CHANGE REQUESTS

An out of cycle price change is another option for suppliers and marketing representatives to re-quote invoice costs to adjust desired retail prices **outside the regular price change schedule**. This option comes with an administrative fee plus 5% GST.

Please see below schedule of fees per SKU (per fiscal year):

1 st request within the fiscal year	\$250
2 nd request within the fiscal year	\$500
3 rd request within the fiscal year	\$1,000
4 th request within the fiscal year	Decline

RETAIL PRICE REDUCTIONS

All supplier wholesale price quotation reductions must remain in effect for a minimum of two months (60 days) with one-time exception for the May 2026 price change.

Any request for a reduction in retail price for all **MBLL distributed products** will result in a **chargeback** to the supplier for all inventories on hand on the effective date of the price reduction. The chargeback for Liquor Stores and Distribution Centre inventory is calculated by taking the difference between the invoice cost that is required for the current retail price and the invoice cost required for the requested price multiplied by the total inventory on hand. The reduced quote will be in effect approximately one week prior to the reduced retail price to ensure that inventories received once the price change is in effect are at the same price. The date the quote is effective will be confirmed to suppliers.

Example of chargeback calculation:

- **Before the Price change request**
 - Case Cost = \$220.00 Retail Price = \$41.99
- **After the Price change request**
 - Case Cost = \$209.00 Retail Price = \$39.99
- **Inventory in the warehouse and at the stores on the effective date of the price change**
 - 60 cases remaining
 - **Difference in case cost = \$11.00**
- **Total Chargeback = \$11.00 x 60 cases = \$660.00**

AGENTS SUBMITTING PRICE CHANGE REQUESTS ON BEHALF OF SUPPLIERS

Manitoba Liquor & Lotteries will accept price change submissions from Agents on behalf of their suppliers.

The following conditions must be met:

1. The Agent accepts full responsibility to inform the supplier of these changes and ensure that future invoicing is appropriate.
2. Should any chargebacks be involved, the Agent will be held responsible for all charges, in the event the supplier refuses payment.

PURCHASE ORDER ADJUSTMENTS FOR PRODUCTS AFFECTED BY PRICE CHANGE

Changes to case cost, as part of the normal Price Change process take effect seven (7) days before the price change. Purchase Orders placed seven days or less before the Price Change effective date will reflect the new case cost.

Purchase Orders placed more than seven days before the price change will not be revised to reflect the new case cost after the price change. If required, an inventory adjustment will be made upon arrival and the agent/supplier will be charged or credited the difference.

SOCIAL REFERENCE PRICING

Effective September 1, 2025

Pricing Formula: Size of selling unit (L) x alcohol/volume x applicable rate

Product Category	Total Volume	Cost per Litre of Absolute Alcohol
Spirits	< 60 ml	\$134.40
	60 - 99 ml	\$130.02
	100 - 299 ml	\$106.38
	300 - 399 ml	\$88.65
	400 - 699 ml	\$82.74
	= > 700 ml	\$78.07
Beer	< 10,000 ml	\$78.07
	10,000 - 19,999 ml	\$70.32
	= > 20,000 ml	\$65.01
Ready to Drink	< 100 ml	\$157.79
	100 - 249 ml	\$106.38
	250 - 399 ml	\$88.65
	400 - 699 ml	\$82.74
	= > 700 ml	\$78.07
One Pour Cocktail (RTD)	< 100 ml	\$165.69
	100 - 249 ml	\$111.70
	250 - 399 ml	\$93.08
	400 - 699 ml	\$86.88
	= > 700 ml	\$81.97
Wine	< 100 ml	\$153.65
	100 - 374 ml	\$112.29
	375 - 699 ml	\$82.74
	700 - 3,999 ml	\$78.07
	= > 4,000 ml	\$65.01
Fortified Wine	< 100 ml	\$236.40
	100 - 374 ml	\$112.29
	375 - 699 ml	\$82.74
	= > 700 ml	\$78.07

Example: 750ml bottle Canadian Whisky at 40% alc./vol. 0.75 (L) x 0.40(%) x 78.07 (\$) = \$23.42

PRICING POLICY FOR MARKETING PROGRAMS

Limited Time Offers, Hot Buy and Black Friday

Manitoba Liquor & Lotteries does not participate in cost sharing of Limited Time Offers (LTO), Hot Buy and Black Friday promotions. Agent/Suppliers are charged back the full amount of the retail discount for the promotion, including the pre-buy period.

Retail pricing, including LTO, Hot Buy and Black Friday promotions cannot fall below Social Reference Pricing. Approved applications where prices fall below SRP will be revised to meet minimum pricing. SRP is adjusted annually in accordance with CPI.

Temporary Price Reduction

By agreement Manitoba Liquor & Lotteries may participate in cost sharing of Temporary Price Reduction (TPR).

For additional information on TPR's please contact the Category Manager responsible for the product in question.

Value – Add Program

The agent/supplier is responsible for 50% of the minimum markup, the cost of service system administration and warehouse fees on all value-added beverage alcohol applied to parent brands.

For Marketing programs and information please refer to the [Marketing Program Guide](#).

DISCOUNTED PRODUCTS

Delisted products must be appropriately reduced in price to enable such inventory to be cleared through liquor stores, liquor vendors and licensees. There are four classifications of products which may be discounted to clear inventories:

1. Delisted general listings
2. Delisted specialty listings
3. Seasonal listings
4. Subsequent price reduction on products already delisted

Discount costs are borne by Manitoba Liquor & Lotteries, with the exception of general list products. For General listings, the agent/supplier shall be charged back 25% of the supplier invoice. The cost discounts over the 25% base shall be borne by Manitoba Liquor & Lotteries.

CASE WEIGHT RESTRICTIONS IN MANITOBA

As part of a joint effort between liquor jurisdictions across Canada and Safe Work Manitoba, case weight restrictions have been in place for nearly 10 years in Manitoba. Effective **April 1, 2025**, MBLL will be enforcing case weight restriction compliance for all packaged alcohol products distributed within Manitoba. The maximum allowable case weight for beverage alcohol in Manitoba is 18.9 kilograms.

Any product case weights more than 18.9 kilograms will be charged \$1 per case on all orders.

Any case weights above 22.6 kilograms will be denied.

[Government of Canada](#)

MBLL VS PRIVATE DISTRIBUTION ELIGIBILITY

Private Distribution

All duty-paid Beer and RTD products are eligible for private distribution.

MBLL Distribution

All product categories (Spirits, Wine, RTD, and Beer) are eligible for MBLL distribution.