

# MANITOBA LIQUOR & LOTTERIES CORPORATION MARK-UPS EFFECTIVE: July 6, 2015

(Sales Through Stores & Liquor Vendors)

	Size/ml	% Mark-Up	Per Package			Commercial Consideration	
			Minimum Mark-Up \$	Per Package Surcharge \$	Package Equalization \$	Per Package U.S. \$	Other \$
<b><u>Spirits</u></b>							
<i>*See Micro Distillery Markups on p.28 if applicable.</i>							
	50	153	1.1562	0.0549	0.2000	0.0190	0.0325
	200	153	3.9906	0.2197	0.3000	0.0760	0.1300
	375	153	7.3315	0.4120	0.4000	0.1425	0.2438
	700	153	12.4503	0.7690		0.2660	0.4550
	750	153	13.3396	0.8240		0.2850	0.4875
	1000	153	16.4971	1.0987		0.3800	0.6500
	1140	153	19.6890	1.2525	0.2500	0.4332	0.7410
	1750	153	29.7904	1.9227	0.3000	0.6650	1.1375
	3000	153	48.8928	3.2961		1.1400	1.9500
	3750	153	59.6886	4.1201		1.4250	2.4375
<b><u>Liqueurs</u></b>							
	50	153	1.1562	0.0549	0.2000	0.0155	0.0340
	200	153	3.9906	0.2197	0.3000	0.0620	0.1360
	375	153	7.3315	0.4120	0.4000	0.1163	0.2550
	700	153	12.4503	0.7690		0.2170	0.4760
	750	153	13.3396	0.8240		0.2325	0.5100
	1000	153	16.4971	1.0987		0.3100	0.6800
	1140	153	19.6890	1.2525	0.2500	0.3534	0.7752
	1750	153	29.7904	1.9227	0.3000	0.5425	1.1900
<b><u>Wines (Still, Fortified &amp; Effervescent)</u></b>							
<i>*See Cottage Winery Markups on p.28 if applicable.</i>							
	50	95	0.2398	0.0850		0.0075	0.0220
	100	95	0.3458	0.1701		0.0150	0.0440
	200	95	0.9627	0.3402		0.0300	0.0880
	250	95	1.2016	0.4252		0.0375	0.1100
	375	95	1.8021	0.6378		0.0563	0.1650
	500	95	2.4050	0.8505		0.0750	0.2200
	750	95	3.0285	1.2757	0.2500	0.1125	0.3300
	1000	95	3.4662	1.7010	0.2500	0.1500	0.4400
	1500	95	5.0401	2.5515	0.5800	0.2250	0.6600
	2000	95	6.5011	3.4020	0.6500	0.3000	0.8800
	3000	95	9.4342	5.1030	0.7000	0.4500	1.3200
	4000	95	11.6404	6.8040	1.1700	0.6000	1.7600
	10000	95	25.0584	17.0100	1.5200	1.5000	4.4000
	16000	95	40.6558	27.2160	5.6900	2.4000	7.0400
	18000	95	45.7379	30.6180	6.4000	2.7000	7.9200
<b><u>Refreshment Beverages</u></b>							
<i>(Coolers, Ciders &amp; Ready-to-Drink – 6 to 15% alc/vol)</i>							
	330	95	0.9765	0.2746	0.0500	0.0726	0.1353
	341	95	1.0087	0.2837	0.0500	0.0750	0.1398
	355	95	1.0504	0.2954	0.0500	0.0781	0.1456
	375	95	1.1099	0.3120	0.0500	0.0825	0.1538
	473	95	1.4000	0.3935	0.0700	0.1041	0.1939
	650	95	1.8547	0.5408	0.0700	0.1430	0.2665
	710	95	2.0157	0.5907	0.1000	0.1562	0.2911
	750	95	2.1401	0.6240	0.1100	0.1650	0.3075
	1000	95	2.8534	0.8320	0.1400	0.2200	0.4100
	1140	95	3.2529	0.9485	0.1600	0.2508	0.4674
	1364 (4/341)	95	3.4989	1.1348	0.2000	0.3001	0.5592
	1420 (4/355)	95	3.6425	1.1814	0.2000	0.3124	0.5822
	1750	95	3.8351	1.4560	0.2500	0.3850	0.7175
	1980 (6/330)	95	3.9055	1.6474	0.3000	0.4356	0.8118
	2000	95	3.9450	1.6640	0.2800	0.4400	0.8200

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	Size/ml	% Mark-Up	Per Package		Package Equalization	Commercial Consideration	
			Minimum Mark-Up	Per Package Surcharge		U.S.	Other
<b><u>Refreshment Beverages Cont'd</u></b>							
	2046 (6/341)	95	4.4781	1.7023	0.3000	0.4501	0.8389
	4260(12/355)	95	9.3238	3.5443	0.6000	0.9372	1.7466
<b><u>Beer</u></b>							
<i>*See Microbrewery Markups on p.29 if applicable.</i>							
	Per Litre <1 litre	1000	75	2.0596	0.4085	0.5700	0.6400
	Per Litre 1.001 - 3.000 litres	1000	75	1.8494	0.4085	0.5700	0.6400
	Per litre 3.001 - 13.000 litres	1000	75	1.7864	0.4085	0.5700	0.6400
<b><u>Beer (Kegs-All Sizes) Licensee Only</u></b>							
	1000	75	1.3661	0.4085		0.5700	0.6400
<b><u>Beer - Package Equalization</u></b>							
	24 bottle packages				0.3600		
	8 can packages				0.1500		
	15 can packages				0.1400		
	20 can packages				0.2000		
	30 can packages				0.2500		
	36 can packages				0.2500		

## NOTES

1. Calculations of Per Package Surcharge for each category are done on a per litre basis but have been listed for each size.
2. Calculations of Package Equalization for each category are done on a per package basis unique to each size in the category.
3. Calculations of commercial consideration for each category are done on a per litre basis. Commercial Consideration is applied to all import products as well as beer distributed out of Manitoba Liquor & Lotteries Warehouse.
4. Retail prices are calculated by applying the greater of the minimum dollar mark-up as above or mark-up percentage as above, on the landed cost per bottle or per can cost. The Per Package Surcharge are added to this amount. For imported products and Manitoba Liquor & Lotteries distributed beer, a fixed dollar-per-litre "commercial consideration" is then added. Provincial sales tax of 7% and Goods and Services Tax of 5% is then applied.
5. All alcoholic beverages, excluding beer which are in non-deposit but recyclable containers, have an environmental protection tax built into the pricing structure (5¢ for bottles less than 750 ml and 10¢ for bottles of 750 ml or more).
6. Gift items (including liquor in special bottles, gift packs, special packaging, etc.) are priced by applying the full mark-up to the landed cost of the liquor. No mark-up is applied to the gift and/or packaging of the product.

## MICRO DISTILLERY MARKUP AND SURCHARGE LEVELS

To qualify for the markup and surcharge rates, distilleries must have annual worldwide production of less than 50,000 litres of finished product:

### Micro Distillery Markup and Surcharge Levels (Effective April 1, 2016)

Levels <i>*Levels 1 and 2 are brand new*</i>	Litres	Markup %	Surcharge \$/ltr
Level 1	<10,000	85%	\$0.27
Level 2	10,001-25,000	100%	\$0.30
Level 3	25,001-50,000	105%	\$0.33
Level 4	>50,000	153%	\$1.09

## COTTAGE WINERY MARKUP AND SURCHARGE LEVELS

To qualify for the markup and surcharge rates, cottage wineries must have annual worldwide production of less than 100,000 litres of finished product:

### Cottage Winery Markup and Surcharge Levels (Effective April 1, 2016)

Levels	Litres	Markup %	Surcharge \$/ltr <i>(Unchanged)</i>
Level 1	<25,000	34%	\$1.2607
Level 2	25,001-50,000	40%	\$1.2607
Level 3	50,001-100,000	66.5%	\$1.2607
Level 4	>100,000	95%	\$1.701

## MICROBREWERY MARKUPS AND SURCHARGE LEVELS

To qualify for the markup and surcharge rates, breweries must have annual worldwide production of less than 75,000 hectolitres:

### **Microbrewery Markup and Surcharge Levels (Effective April 1, 2016)**

Levels	Hectolitres	Markup %	Surcharge \$/ltr  <i>(Unchanged)</i>
Level 1 - Draught	< 2,000	10%	0.107
Level 1	< 2,000	12%	0.107
Level 2 - Draught	2,001 - 4,000	15%	0.107
Level 2	2,001 - 4,000	16%	0.107
Level 3 - Draught	4,001 - 7,000	19%	0.107
Level 3	4,001 - 7,000	20%	0.107
Level 4	7,001 - 10,000	23%	0.107
Level 5	10,001 - 13,000	24%	0.107
Level 6	13,001 - 25,000	26%	0.107
Level 7	25,001 - 37,000	27%	0.156
Level 8	37,001 - 75,000	30%	0.188
Level 9	>75,000	49%	0.4085

*Note: Markup indicated is a base markup (a markup to vendors for resale), the actual retail markup is the above indicated plus 26% of duty paid landed cost.*