

Unit\cwine = Blank, Sparkling = S, Fortified = C, Cider = D, Creams & Flavoured = M, Light wine <7% = L	
100% ON = Blank, <100% ON = C/C	
WRS=Blank, Wine Boutique=B	
Bottle Size (L)	0.750
Alcohol Content %	12.0%
Bottles per Selling Unit	1
Retail selling price (including deposit)	\$20.00
Minimum Retail Price Check	Okay

# LCBO

	WRS	LCBO	VQA Direct Delivery to Licensee	Non VQA Direct Delivery to Licensee	Non VQA Tied House
<b>Selling Price</b>	<b>20.00</b>	<b>20.00</b>	<b>18.02</b>	<b>18.02</b>	<b>18.02</b>
Container Deposit	0.20	0.20	0.20	0.20	0.20
H.S.T.	2.28	2.28	2.05	2.05	2.05
<b>Net Licensee Price</b>			<b>15.77</b>	<b>15.77</b>	<b>15.77</b>
10% Discount			1.75	1.75	1.75
<b>Basic Price</b>	<b>17.52</b>	<b>17.52</b>	<b>17.52</b>	<b>17.52</b>	<b>17.52</b>
Basic Tax/LCBO Admin Fee	0.9898		0.9898		
Environmental Tax/Fee	0.0893	0.0893	0.0893	0.0893	0.0893
Bottle Tax/Levy	0.2175	0.2175	0.2175	0.2175	0.2175
LCBO Wine Levy		1.2150		1.2150	1.2150
LCBO Mark-up		6.6707		6.6707	6.6707
<b>Total Landed Cost</b>	<b>16.2256</b>	<b>9.3296</b>	<b>16.2256</b>	<b>9.3296</b>	<b>9.3296</b>
Federal Excise Tax	0	0	0	0	0
Supplier Quote		9.3296	16.2256	9.3296	9.3296

	WRS	LCBO	VQA Direct Delivery to Licensee <sup>4</sup>	Non VQA Direct Delivery to Licensee	Non VQA Tied House <sup>5</sup>
<b>Revenue Distribution %<sup>1</sup></b>					
Winery <sup>2</sup>	16.23	9.33	14.47	9.45	11.20
Provincial <sup>3</sup>	2.70	9.59	2.56	7.58	5.83
Federal <sup>3</sup>	0.88	0.88	0.79	0.79	0.79
Container Deposit	0.20	0.20	0.20	0.20	0.20
Total	20.00	20.00	18.02	18.02	18.02

	WRS	LCBO	VQA Direct Delivery to Licensee <sup>4</sup>	Non VQA Direct Delivery to Licensee	Non VQA Tied House <sup>5</sup>
<b>Revenue Distribution %<sup>1</sup></b>					
Winery <sup>2</sup>	81%	47%	80%	52%	62%
Provincial <sup>3</sup>	13%	48%	14%	42%	32%
Federal <sup>3</sup>	4%	4%	4%	4%	4%
Container Deposit	1%	1%	1%	1%	1%

Pricing Components	Rate	Metric
Table Mark-up	71.5%	ad valorem
Light Wine <7% Mark-up	64.6%	ad valorem
Fortified <=20% Mark-up	69.3%	ad valorem
Cream & Flavoured/Fortified >20% Mark-up	114.0%	ad valorem
Cooler/Cider Mark-up	60.6%	ad valorem
Bulk Cider Mark-up	46.4%	ad valorem
Wine Levy	\$ 1.62	per litre
Bottle Tax/Levy	\$ 0.29	per litre
Cooler/Cider Bottle Tax/Levy	\$ 0.28	per litre
Environmental Tax/Fee	\$ 0.0893	per container
Container Deposit >100 mL and <=630 mL	\$ 0.10	per container
Container Deposit >630 mL	\$ 0.20	per container
WRS Basic Tax (100% ON)/LCBO Admin Fee (VQA DD)	6.1%	ad valorem
WRS Basic Tax (<100% ON)	19.1%	ad valorem
Wine Boutique Basic Tax (100% ON)	9.6%	ad valorem
Wine Boutique Tax (<100% ON)	22.6%	ad valorem
Licensee Markup	0.0%	ad valorem
HST (GST Portion)	5.0%	ad valorem
HST (PST Portion)	8.0%	ad valorem
Non-Refillable Charge	4.0%	ad valorem
Bulk Cider MRP	\$ 3.051	per litre
Cooler/Cider MRP (<4.1% alcohol by volume)	\$ 3.779	per litre
Cooler/Cider MRP (4.1% & <4.9% alcohol by volume)	\$ 3.834	per litre
Cooler/Cider MRP (4.9% & <5.6% alcohol by volume)	\$ 3.935	per litre
Cooler/Cider MRP (5.6% -7% litres of absolute alcohol)	\$ 73.065	per litre
Excise >7% alcohol by volume	\$ 0.688	per litre
Excise >1.2%and <=7% alcohol by volume	\$ 0.330	per litre
Excise <=1.2% alcohol by volume	\$ 0.022	per litre

tribution may not add to 100% due to rounding.  
on VQA Direct Delivery, there is an unassigned amount paid to the winery, which is calculated at \$0.1567 per litre and is deducted from the remittance to the LCBO.  
as been separated into GST(5%) and ORST (8%).  
venue distribution for VQA Tied House is the same as VQA DD.  
on VQA Tied House sales, there is an additional 10% discount (which is 10% of the basic price) afforded to the winery, which is deducted from the remittance to the LCBO.