




Mark-up Schedule: Effective July 3, 2016

Product Types	New Wholesale Rates			
Spirits	124% with graduated mark-up for cost portion over \$21/L 	Mark-up boundaries	Mark-up applied	Product category (Cost per Litre)
		On first \$21 cost per litre	124%	\$0 - \$21
		On next \$8.20 cost per litre	93%	\$21.01 – \$29.20
		On next \$8.20 cost per litre	62%	\$29.21 - \$37.40
		On any amount over \$37.40 cost per litre	43%	\$37.41+
Refreshments	73%			
Wines (incl. fortified wines)	89% with graduated mark-up for cost portion above \$11.75/L 	Mark-up boundaries	Mark-up applied	Product category (Cost per Litre)
		On first \$11.75 cost per litre	89%	\$0 - \$11.75
		On any amount over \$11.75 cost per litre	27%	\$11.76+
Beer			 Subject to annual CPI adjustments	
Large Brewers (>350,000 hl) ¹	\$1.08/L			
Med Brewers (>15,001 <=350,000 hl)	\$0.41/L to \$0.99/L			
Sm Brewers (<=15,000 hl)	\$0.40/L			

¹The mark-up rate for large brewers (those producing more than 350,000 hectolitres annually) will be reduced by \$0.60/litre on the first 50,000 hectolitres of beer produced and sold in BC.