

Beer Tax Information Sheet

March 3, 2014 – March 1, 2015



Alcohol and Gaming Regulation and Public Protection Act, 1996

BEER MANUFACTURERS

Purchasers of beer made by an Ontario beer manufacturer are subject to the following taxes, which are included in the price of the product:

Beer basic and volume taxes combined:

- 93.02 cents per litre of beer, for beer shipped in a container with a capacity of less than 18 litres (non-draft beer), or
- 76.80 cents per litre of beer, for beer shipped in a container with a capacity of 18 litres or more (draft beer)

Environmental tax (if applicable): 8.93 cents per non-refillable container.

A list of Ontario beer manufacturers and the brands they manufacture subject to the beer taxes is available at the ministry's website at ontario.ca/finance.

MICROBREWERS

Purchasers of beer made by an Ontario beer manufacturer that is a microbrewer for the sales year are subject to the following taxes, which are included in the price of the product:

Beer basic and volume taxes combined:

- 43.03 cents per litre of beer, for beer shipped in a container with a capacity of less than 18 litres (non-draft beer), or
- 40.31 cents per litre of beer, for beer shipped in a container with a capacity of 18 litres or more (draft beer)

Environmental tax (if applicable): 8.93 cents per non-refillable container.

A list of Ontario beer manufacturers that are microbrewers and the brands they manufacture subject to the beer taxes is available at the ministry's website at ontario.ca/finance.

BREW PUBS

Purchasers of draft beer made at a brew pub in Ontario and purchased at the brew pub or a secondary location related to the brew pub are subject to the beer basic tax, which is included in the price of the product:

Beer basic tax:

- 22.60 cents per litre of draft beer.