



Markup Rates 2022-2023

Effective 4 April 2022

SPIRITS

- a) In this section, the 750ml bottle is the reference size, from which the prices of all other sizes are calculated with the factors found in the Spirits Indexing Table.
- b) A base price will be established using supplier “best case pricing”, competitive retail pricing information from neighbouring jurisdictions, and the flat markup per litre, combined with a landed cost markup deemed sufficient to meet established profitability targets.

Base Price	Flat Markup per Litre	Landed Cost Markup
Up to \$44.06	\$14.49	55%
Over \$44.07	\$14.08	65%

- c) The floor retail price for spirits is \$25.99 for the 750ml size, with other sizes indexed based on the Spirit Indexing Table. The floor retail price for low-alcohol liqueurs is \$19.99 for the 750ml size.
- d) Spirit Indexing Table

Base Size	Container Size	Resulting Index
750ml	375ml	110.17%
750ml	750ml	100.00%

Base Size	Container Size	Resulting Index
750ml	1140ml	96.15%
750ml	1750ml	92.73%

- e) Products from New Brunswick producers manufactured on-site by blending products will be marked up at a rate of 80%.
- f) Products from craft distillers will be marked up as follows:
- i. Products manufactured on-site from NB raw materials: 70% markup if sold to ANBL.
 - ii. Products manufactured on-site: 80% markup if sold to ANBL.
 - iii. Once a distiller exceeds 50,000 litres annual production, regular markup rates apply.

WINE

- a) For the purposes of this section, the 750ml and 1L bottles are the reference sizes.

Landed Cost per Litre	Landed Cost Markup
Up to \$8.99	147%
\$8.99 – \$15.00	100%
Over \$15.00	50%

- b) Minimum profit level for wine products by size.

Container Size	Minimum Profit per Litre
375ml	\$6.67
750ml	\$8.27
1000ml	\$7.50
1500ml	\$7.20
2000ml	\$6.30
3000ml	\$6.20

Container Size	Minimum Profit per Litre
4000ml	\$6.20

- c) The floor base price is \$7.64 (or \$8.99 retail) for the 750ml size and \$8.51 (or \$9.99 retail) for the 1L size.
- d) Wine kegs are to be marked up 100% on landed cost.
- e) Cottage wines will be marked up \$0.50 per 750ml. Cottage Ciders will be marked up \$0.25 per 750ml.
- f) New Brunswick Cider Producers Table

Production Level	Keg Markup per Litre	Packaged Markup per Litre
Up to 499hl	\$0.49	\$1.46
500 – 2,499hl	\$0.49	\$1.46
2,500 – 4,999hl	\$0.56	\$1.46
5,000 – 7,499hl	\$1.02	\$1.46
7,500 – 9,999hl	\$1.02	\$1.70
10,000 – 14,999hl	\$1.02	\$1.70

BEER

- a) Typically, products will be marked up as follows:
 - i. General Listing (GL) Products: 87.8% for packaged products (bottles and cans).
 - ii. Test Products (TP) and One-Time Listings (OT): 89.8% for packaged products (bottles and cans).
 - iii. Draught in kegs:

Landed Cost per Litre	Landed Cost Markup
Up to \$3.00	73.5%
Over \$3.00	36.75%

- b) Minimum wholesale prices for draught beer products are \$3.06 per litre (plus applicable deposits, taxes and / or user fees).
- c) Minimum profit levels for draught beer products are \$1.60 per litre.
- d) Beer shipped through the ANBL warehouse will be subject to fees of \$0.50 per litre for draught and \$0.59 per litre for packaged products.
- e) For products sold to ANBL, the following markup rates pertain to brewers with production of less than 15,000hl annually.

Production in Hectolitres	Keg Markup per Litre	Packaged Markup per Litre
Up to 499hl	\$0.35	\$1.05
500 – 2,499hl	\$0.35	\$1.05
2,500 – 4,999hl	\$0.40	\$1.05
5,000 – 7,499hl	\$0.73	\$1.05
7,500 – 9,999hl	\$1.05	\$1.05
10,000 – 14,999hl	\$1.05	\$1.05

MISCELLANEOUS PRODUCTS

- a) 7.0% or less alcohol by volume:
 - i. 125% on packaged products including cider.
 - ii. 80% on draught products including cider.
- b) 7.1% to 15.0% alcohol by volume:
 - i. 135% on packaged products including cider.
 - ii. 90% on draught products including cider.

- c) The floor price on miscellaneous products is \$6.34 per litre at retail. As an example, based on this rate, the floor price for a 473ml can is \$3.00.

OTHER MARKUPS

- a) Duty-free products are marked up at:
- i. 45% for spirits on landed cost up to \$11.44 per litre (35% on \$11.45 and above per litre).
 - ii. 45% for wines on landed cost up to \$7.73 per litre (35% on \$7.74 and above per litre).
 - iii. 30% for beer and miscellaneous products.
- b) Special packaging is marked up at 50%. Christmas packaging is not marked up.
- c) Non-liquor accessories are marked up at a rate of 50% of landed cost or are priced at the manufacturers' suggested retail price.
- d) The general markup rates for private importations of liquor brought into the Province of New Brunswick and collected by the Canada Border Services Agency (CBSA) shall be as follows based on declared values:
- i. Spirits 137%.
 - ii. Wine 70%.
 - iii. Beer 82%.
- e) In the following circumstances, the markup rates for private importation of alcoholic beverages from outside of Canada intended for personal consumption in New Brunswick will be marked up 20% of declared value:
- i. Canadian citizens returning to Canada after living abroad for more than one year;
 - ii. Settlers arriving in Canada for the first time; or
 - iii. Returning Armed Forces, RCMP, and Diplomatic Service Personnel.
- f) Product shipped through the ANBL warehouse for New Brunswick craft brewers will be subject to the NB Craft Warehouse & Distribution fee of \$0.28 per litre.

KEY CONTACT

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