



Yukon Liquor Corporation Liquor Mark-up Structure Overview as of October 1, 2021

This document provides liquor licensees with a breakdown of costs and prices associated with purchasing products from the Yukon Liquor Corporation.

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Pricing Guidelines

- All products sold by the Yukon Liquor Corporation (YLC) are subject to a wholesale and retail mark-up.
- Wholesale mark-up eligibility:
 - Liquor licensees are eligible for wholesale prices through YLC's Distribution Centre or its liquor stores.
 - Individual customers and permit holders must purchase products at the retail price and are not eligible for wholesale prices.
- Retail mark-up is 20.48% (equivalent to a 17% discount) for large and medium producers and 9.89% (equivalent to a 9% discount) for small producers.
- A small producer rebate of 9% is automatically applied to licensees' orders at the time of purchase. The rebate only applies to products in the small producer category at the time of purchase either at the Distribution Centre or liquor stores.
- For a product to qualify for specific rates, a producer must:
 - Provide proof of previous year's Annual Worldwide Production.
 - YLC will review and notify the producer as to the assigned status and apply mark-ups accordingly. This producer status is valid during the year approved.

Product category descriptions

- Spirits include bitters, brandy, cognac, gin, liqueur, rum, tequila, vodka, whiskey, and other categories normally having an alcohol volume greater than 16%.
- Table Wines include red, white, sparkling and other wine subcategories such as aperitifs, vermouth and sake, normally having an alcohol volume less than 16%.
- Fortified Wines are wine products that are fortified with alcohol and normally have an alcohol volume greater than 16%, including but not limited to port, sherry, Madeira and dessert wines.
- Ready To Serve (RTS) are premixed drinks and cocktails having an alcohol volume over 7% and less than or equal to 16%.
- Coolers: beer, wine and spirit-based coolers with an alcohol volume of 7% or less.
- Packaged beer and cider: all packaged beer and cider in bottles, cans and growlers.
- Draught beer and cider: all beer and cider sold in kegs and containers greater than 15 litres.
- Alcohol free products: beverages that contain 0.5% or less of alcohol by volume.

Cost of Service (COS)

- COS is a term used to describe the cost associated with bringing products to market. The Yukon Liquor Corporation calculates COS based only on the logistics costs incurred within its Distribution Centre and outbound freight.



Calculating Wholesale and Retail Prices

Component:	Explanation:
Product Cost	Price paid to the Supplier
+ Federal Excise Duty	A variable tax based on volume and alcohol content
+ Federal Import Duty	Applied to imported goods only
+ Inbound Freight and Logistics	Rate based on YLC freight and logistics expenses
= Landed Cost	Total cost to get a product to the YLC Distribution Centre
+ YLC Wholesale Mark-up	Per Wholesale Mark-up Schedule (below)
+ Cost Of Service (\$ / litre)	Estimated cost per litre associated with product purchase and distribution to YLC retail / wholesale locations
= Wholesale Base Price	Wholesale Price before tax, deposit and fees; Final Wholesale Price includes Wholesale Base Price + taxes, deposit and fees
+ YLC Retail Mark-up (%)	See Pricing Guidelines (above)
= Retail Base Price	Retail Price before tax, deposit and fees
+ Yukon Liquor Tax	Fixed rate of 12% as per Liquor Tax Act.
+ Goods and Services Tax (GST)	Fixed rate of 5%
= Retail Price before deposit	Retail Price before deposit and fees
+ Refundable Deposit	Fixed amount based on container type / size
+ Recycling Fee	Applied to all non-refillable products at a fixed rate
= Final Retail Price as posted at YLC liquor stores	





Wholesale Mark-up Schedule

Beer & Cider: Draught		
Large Producers	Wholesale Mark-up (\$ / litre)	COS (\$/litre)
Total annual production over 25,000 hectolitres	\$1.00 / L	\$0.15
Medium producers		
Total annual production over 15,000 hectolitres up to and including 25,000 hectolitres	\$0.40 / L	\$0.15
Small Producers		
Total annual production up to and including 15,000 hectolitres	\$0.10 / L	\$0.15
Beer & Cider: Packed		
Large Producers	Wholesale Mark-up (\$ / litre)	COS (\$/litre)
Total production over 25,000 hectolitres	\$1.20 / L	\$0.30
Medium Producers		
Total annual production over 15,000 hectolitres up to and including 25,000 hectolitres	\$0.40 / L	\$0.30
Small Producers		
Total annual production up to and including 15,000 hectolitres	\$0.10 / L	\$0.30
Coolers		
Large Producers	Wholesale Mark-up	COS (\$/litre)
Total annual production over 2,000 hectolitres	60.35%	\$0.30
Small Producers		
Total annual production up to and including 2,000 hectolitres	\$0.16 / L	\$0.30

Spirits			
Large Producers	Landed Cost (\$ / litre) tiers	Wholesale Mark-up	COS (\$/litre)
Total annual production over 8,300 litres of absolute ethyl alcohol	Up to \$17.40 / L	124.48%	\$0.30
	On next \$17.41 - \$53.40	27.33%	\$0.30
	Over \$53.40 / L	8.47%	\$0.30
Small Producers		\$2.00 / l	\$0.30
Total annual production up to and including 8,300 litres of absolute ethyl alcohol			
Table Wines & Ready to Serve			
Large Producers	Landed Cost (\$ per litre) tiers	Wholesale Mark-up	COS (\$/litre)
Total annual production over 72,000 litres	Up to \$7.50 / L	86.76%	\$0.30
	On next \$7.51 - \$21.00	46.20%	\$0.30
	Over \$21.01 / L	8.47%	\$0.30
Small Producers		\$1.80 / l	\$0.30
Total annual production over 36,000 litres up to and including 72,000 litres			
Artisanal Producers		\$0.18 / l	\$0.30
Total annual production up to and including 36,000 litres			
Fortified Wines			
All Producers	Landed Cost (\$ per litre) tiers	Wholesale Mark-up	COS (\$/litre)
	Up to \$7.50 / L	112.22%	\$0.30
	On next \$7.51 - \$21.00	46.20%	\$0.30
	Over \$21.01 / L	8.47%	\$0.30
Alcohol Free Beverage Products			
All Producers		Wholesale Mark-up	COS (\$/litre)
		0%	\$0.30



Pricing examples

Packaged Beer – Large Producer: 24 pack bottles or 8.18 litres (sourcing AB)		
Pricing Elements	Retail Price	Wholesale Price
Unit Product Cost (including federal duties)		\$14.48
+ Inbound Freight & Logistics		5.13
= Landed Cost		19.61
+ YLC Wholesale Mark-up (see Wholesale Mark-up Schedule)		9.82
+ Cost Of Service (\$0.30 / litre)		2.46
= Wholesale Base Price		31.89
+ YLC Retail Mark-up (see retail mark-up descriptions)	6.53	not applicable
= Retail Base Price	38.42	not applicable
+ Yukon Liquor Tax (12%)	4.61	3.83
+ Goods & Services Tax (5%)	1.92	1.59
= Final Price before deposit	44.95	37.31
+ Refundable Deposit	1.20	
+ Recycling Fee	1.20	
= Final Price with deposit	\$47.35	\$39.71

Packaged Beer – Small Producer: 15 pack cans or 5.33 litres (sourcing YT)		
Pricing Elements	Retail Price	Wholesale Price
Unit Product Cost (including federal duties)		\$24.11
+ Inbound Freight & Logistics		0.00
= Landed Cost		24.11
+ YLC Wholesale Mark-up (see Wholesale Mark-up Schedule)		0.53
+ Cost Of Service (\$0.30 / litre)		1.60
= Wholesale Base Price		26.24
+ YLC Retail Mark-up (see retail mark-up descriptions)	2.60	not applicable
= Retail Base Price	28.84	not applicable
+ Yukon Liquor Tax (12%)	3.46	3.15
+ Goods & Services Tax (5%)	1.44	1.31
= Final Price before deposit	33.75	30.70
+ Refundable Deposit	0.75	
+ Recycling Fee	0.75	
= Final Price with deposit	\$35.25	32.20
- Small Producer Rebate (including GST and Liquor Tax)	not applicable	(2.76)
= Final Price after rebate	\$35.25	\$29.44



Spirits – Large Producer: 1.75 litre bottle (sourcing AB)		
Pricing Elements	Retail Price	Wholesale Price
Unit Product Cost (including federal duties)		\$7.21
+ Inbound Freight & Logistics		0.98
= Landed Cost		8.19
+ YLC Wholesale Mark-up (see Wholesale Mark-up Schedule)		10.19
+ Cost Of Service (\$0.30 / litre)		0.53
= Wholesale Base Price		18.91
+ YLC Retail Mark-up (see retail mark-up descriptions)	3.87	not applicable
= Retail Base Price	22.78	not applicable
+ Yukon Liquor Tax (12%)	2.73	2.27
+ Goods & Services Tax (5%)	1.14	0.95
= Final Price before deposit	26.65	22.13
+ Refundable Deposit	0.25	
+ Recycling Fee	0.10	
= Final Price with deposit	\$27.00	\$22.48

Wine – Large Producer: 0.75 litre bottle (sourcing BC)		
Pricing Elements	Retail Price	Wholesale Price
Unit Product Cost (including federal duties)		\$8.64
+ Inbound Freight & Logistics		0.54
= Landed Cost		9.18
+ YLC Wholesale Mark-up (see Wholesale Mark-up Schedule)		6.52
+ Cost Of Service (\$0.30 / litre)		0.23
= Wholesale Base Price		15.93
+ YLC Retail Mark-up (see retail mark-up descriptions)	3.26	not applicable
= Retail Base Price	19.19	not applicable
+ Yukon Liquor Tax (12%)	2.30	1.91
+ Goods & Services Tax (5%)	0.96	0.80
= Final Price before deposit	22.45	18.64
+ Refundable Deposit	0.25	
+ Recycling Fee	0.10	
= Final Price with deposit	\$22.80	\$18.99

Contact us

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