

**Estimated Federal-Provincial Tax Burden on Beer in Canada
Beer Taxes as a Percentage of Retail Price for Top Selling SKUs, May 2022 (Weighted)**

	Federal Excise Duty	Federal Sales Tax	Total Federal	Province Mark-Up	Province Sales Tax	Total Province	Total Tax
CANADA	6.2%	4.4%	10.5%	28.4%	7.4%	35.8%	46.0%
British Columbia	6.2%	4.3%	10.6%	19.4%	8.7%	28.1%	38.7%
Alberta	6.7%	4.8%	11.4%	24.0%	0.0%	24.0%	35.4%
Saskatchewan	4.9%	4.3%	9.3%	33.3%	8.7%	42.0%	51.3%
Manitoba	5.8%	4.5%	10.2%	31.1%	6.3%	37.4%	47.6%
Ontario	6.8%	4.4%	11.2%	26.0%	7.1%	33.0%	44.3%
Quebec	7.8%	4.3%	12.1%	14.1%	8.7%	22.8%	34.9%
New Brunswick	7.3%	4.2%	11.5%	33.4%	8.4%	41.9%	53.4%
Nova Scotia	6.4%	4.2%	10.6%	32.6%	8.5%	41.0%	51.6%
Prince Edward Island	6.3%	4.2%	10.6%	37.0%	8.5%	45.4%	56.0%
Newfoundland & Labrador	4.8%	4.3%	9.1%	28.9%	8.7%	37.6%	46.8%

Source: Beer Canada Sales Volume Data, Liquor Boards and other retail websites.

Price, taxes and mark-ups as of May 2022

Canada Highest Beer Taxes in G7

Estimated Beer Taxes as a Percentage of Retail Price in G7

Canada	46.0%
Japan	44.7%
United Kingdom	40.7%
EU	30.1%
Italy	28.3%
France	24.5%
Germany	22.7%
USA	17.0%

Note: Japan announced a beer tax decrease effective October 2023 and another decrease planned for 2026.