



Beer Tax Information Sheet - Purchases made from March 1, 2018 until February 28, 2022

The beer basic tax rates were scheduled to increase by an adjustment factor on December 1, 2020. The Minister of Finance signed an amendment to O. Reg 257/10, made under the Alcohol, Cannabis and Gaming Regulation and Public Protection Act, 1996 to delay the date of the next scheduled adjustment to March 1, 2022. As a result, the current beer basic tax rates will continue to apply until February 28, 2022.

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 (volume tax is 17.6 cents per litre):

- 107.34 cents per litre of beer, for beer shipped in a container with a capacity of less than 18 litres (non-draft beer), or
- 90.05 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/beerbrands](https://www.ontario.ca/beerbrands).

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 (volume tax is 17.6 cents per litre):

- 57.35 cents per litre of beer, for beer shipped in a container with a capacity of less than 18 litres (non-draft beer), or
- 53.56 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/beerbrands](https://www.ontario.ca/beerbrands).

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:

- 33.41 cents per litre of draft beer.

Disclaimer: The information on this page does not replace the law found in the Alcohol, Cannabis and Gaming Regulation and Public Protection Act, 1996, and related regulations. For more information, please visit [ontario.ca/finance](https://www.ontario.ca/finance).

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