

# Wine and Wine Cooler Return Guide

Revised: May 2024

The information in this guide will help wine tax collectors **that do not own or operate any off-site winery retail store** complete the Wine and Wine Cooler Return and Schedule to account for the Ontario wine tax collectable and payable for the reporting period. It also provides information about filing requirements, supporting schedule, penalties for late filing and failure to remit tax collectable or payable, and payment information for remitting the wine tax.

**If you are a winery that owns and operates one or more off-site winery retail stores, this guide does not apply to you. Instead, refer to the return that applies to wineries that own and operate off-site winery retail stores, the Wine and Wine Cooler Return - B, and the guide, the Wine and Wine Cooler Return - B Guide.**

The information in this guide does not replace the law found in the *Liquor Tax Act, 1996 (Act)*, *Liquor Licence and Control Act, 2019*, and related regulations.

## General Information

### Who is Required to File

The following wine tax collectors are required to complete and file returns:

- Ontario wineries including those that own and operate winery retail stores, whether the winery retail store is located on-site or off-site of the Ontario winery.

Wineries include other beverage alcohol manufacturers who make products that are considered to be wine or a wine cooler for the purpose of the wine tax.

### File, Pay and View Your Wine and Wine Cooler Return Online

ONT-TAXS online is the Ministry of Finance's secure, convenient and free online tax service. It saves time, reduces paper and is available 24 hours a day, seven days a week.

Getting started is fast and easy!

Visit [ontario.ca/finance](https://ontario.ca/finance) or call us at 1-866-ONT-TAXS (1-866-668-8297).

### Filing and Payment Requirements

A Wine and Wine Cooler Return and supporting schedule for the reporting period must be completed and filed even if you did not have any activity to report for the reporting period.

The reporting period may be monthly or quarterly depending on your tax remittance over the previous calendar year.

The reporting period for wineries is generally monthly. However, wineries have the option to report on a quarterly basis if their total wine tax remittances over the previous calendar year were less than \$15,000, or if the ministry determines that a winery's remittances over the calendar year are likely to be less than that amount (e.g., when a winery first starts selling wine from its winery retail store). Quarterly filers will report for the following periods:

- January through March,
- April through June,
- July through September, and
- October through December.

The ministry will notify you of your winery's filing period when you receive your first return of the reporting year. Wineries that qualify and choose to file quarterly will remain quarterly filers for the full reporting year commencing July.

**“Schedule A – Product Distribution Report”** is a supporting schedule and must be completed and accompany the return.

The return and supporting schedule must be filed with the remittance of tax **on or before the 20th day of the month following the reporting period.**

Should the return due date fall on a day when the ministry is not open during its regular hours of business, then the due date is extended to include the next day when the ministry is open during regular business hours.

A return and schedule for each reporting period will be mailed to you the month before the return and schedule are due. Electronic filing is also available through ONT-TAXS online. If you choose to file your returns electronically, you will have the option of stopping paper returns from being mailed to you, but you may request paper copies at any time by contacting the ministry at the address or telephone number provided on page 4 of this guide or by submitting a request through ONT-TAXS online.

## Penalties

**Failure to File a Return by the return's due date:** This may result in the assessment of a penalty equal to the **sum** of 10% of the tax collectable **and** 5% of the tax payable for the period covered by the return.

**Failure to Remit Tax with Return:** This may result in the assessment of a penalty equal to the **sum** of 10% of the tax collectable **and** 5% of the tax payable for the period covered by the return.

## Identification Number

Your Identification Number is the unique number assigned by the ministry to your wine tax account and noted on your return.

## Reference Number

This is a unique number assigned by the ministry to each return and accompanying schedule it issues to a tax collector. For effective service when communicating with the ministry, please use this unique reference number to identify a particular return/schedule, in addition to quoting your Identification Number.

## Change of Information

Please notify the ministry of any changes to your business name, address, business structure or contact information. The ministry address and telephone number are provided on page 4 of this guide. When contacting the ministry be sure to use your Identification Number.

## Records Retention

In order to enable the accurate determination of the tax collectable and payable under the Act, you are required to keep at your place of business or residence in Ontario:

- records and books of account in support of all entries on the return and schedules, and
- every document which verifies the information in the records and books.

You must retain these items for a period of at least seven (7) years following the end of the fiscal year that relates to the record or the last entry made in the book.

For further information regarding records retention, please refer to the Tax Information Bulletin [Retention/Destruction of Books and Records](#).

For further information regarding audits, please refer to the Tax Information Bulletin [What to Expect During an Ontario Ministry of Finance Audit](#).

Copies of both bulletins are available at [ontario.ca/finance](http://ontario.ca/finance) or by calling the ministry at 1-866-ONT-TAXS (1-866-668-8297).

## Certification

### Online certification

When filing your return through ONT-TAXS online, a separate certification is required for the return and Schedule A. In order to certify that the information in the return and Schedule A is, to the best of the knowledge of the authorized signing officer, true, correct and complete, select the boxes identified for the return and Schedule A.

### Paper certification

If you are not filing your return through ONT-TAXS online, then the return, which covers the schedule as well, must be signed and dated by an authorized signing officer. The information contained in the return and schedule must, to the best of the knowledge of the authorized signing officer, be true, correct and complete.

The name and title of the person signing the return must be printed legibly in the space provided.

If the return is signed by a third party (such as your accountant or solicitor), the ministry needs your authorization for the third party to represent you. A properly completed [Authorizing or Cancelling a Representative](#) form must be returned to the ministry in advance of filing the return. Forms are available on the ministry's website [ontario.ca/finance](http://ontario.ca/finance).

## Freedom of Information

Personal information collected within the Wine and Wine Cooler Return and schedule is collected under the authority of the *Liquor Tax Act, 1996*, and will be used for the purposes of the Act. Questions about the collection of this information should be directed to an agent with the ministry at 1-866-ONT-TAXS (1-866-668-8297) or in writing to:

Senior Manager, Account Management  
Account Management and Collections Branch  
Ministry of Finance  
4<sup>th</sup> Floor, 33 King Street West  
Oshawa ON L1H 8H5  
Telephone: 1-866-ONT-TAXS (1-866-668-8297)

## Delivery of Returns and Payments

Returns, schedules and payments may be filed using ONT-TAXS online at [ontario.ca/finance](https://ontario.ca/finance) or by mail to:

Ministry of Finance  
33 King Street West  
PO Box 620  
Oshawa ON L1H 8E9

Returns, schedules and payments are also accepted at certain ServiceOntario Centre locations on behalf of the ministry. For ServiceOntario Centre locations, hours of operation and telephone numbers, visit [ontario.ca/finance](https://ontario.ca/finance) or call ServiceOntario toll free 1-888-745-8888 (TTY toll free 1-800-268-7095).

Print your Identification Number on the back of your cheque or money order. Your cheque or money order should be made payable to the “**Minister of Finance**”.

**Note:** Payments **cannot** be made at financial institutions.

## Enquiries

**Address**  
Ministry of Finance  
Account Management  
and Collections Branch  
33 King Street West  
PO Box 625  
Oshawa ON L1H 8H9

**Website**  
[ontario.ca/finance](https://ontario.ca/finance)

**Toll free**  
1-866-ONT-TAXS (1-866-668-8297)

**Teletypewriter (TTY)**  
1-800-263-7776

# Instructions for Completing the Return and Schedule A

## General Instructions:

### Complete Schedule A first.

As the Wine and Wine Cooler Return relies on information contained in the Schedule A, it is recommended that you complete the Schedule A before completing the Wine and Wine Cooler Return.

The completion of Schedule A supports amounts reported on Lines 1, 2, 5, 6, 10, 11, 14 and 15 of the return.

**Note:** As for all entries on the return and schedule, keep records supporting the amounts reported.

## Wine Tax-Related Terms and Definitions

To assist with the completion of the return and schedule, you may find it helpful to refer to the following wine tax-related terms and definitions.

### Wine Tax

Wine tax is the tax payable on wine and wine coolers pursuant to Part II of the *Liquor Tax Act, 1996*.

The wine tax includes the basic tax (which is not applicable to Ontario wine and wine coolers purchased from on-site winery retail stores effective April 1, 2024), the volume tax and the environmental tax. Each component is recorded separately on the return.

- **Basic Tax**

The basic tax is the general tax calculated on the defined “retail price” of wine or wine coolers. The basic tax is not applicable to Ontario wine and wine coolers purchased from on-site winery retail stores effective April 1, 2024.

The distribution of Ontario wine and wine coolers is reported separately on the return from non-Ontario wine and wine coolers due to the different tax applications.

Ensure you are using the correct wine basic tax rate (if applicable) in your “retail price” and basic tax calculations when reporting the distributions on your Wine and Wine Cooler Return.

- **Volume Tax**

The volume tax is the tax on the amount of wine or wine cooler in the container. The volume tax component of the wine tax for wine is reported separately from wine cooler due to their different volume tax rates, and is calculated on the total volume of wine or wine cooler in the containers.

- **Environmental Tax**

The environmental tax is the tax on the container in which the wine and wine cooler is sold, and is calculated on the total number of non-refillable containers in which the wine and wine cooler is packaged.

## Basic Price

“Basic price” refers to the amounts to be reported in the Non-Taxable Distribution section in the schedule, other than in respect of Line 9, Non-Taxable Distribution (other than by sale), which is to be reported using the “retail price”. The “basic price” is the “consumer price” minus the total of:

1. The amount of any deposit on the wine or wine cooler container that is required to be collected or remitted under the Ontario Deposit Return Program, and
2. All taxes imposed under Part IX of the *Excise Tax Act* (Canada) in respect of the purchase of the wine or wine cooler (i.e., HST).

**Example:** Ontario wine, \$14.95 bottle (750 mL).

1. Deduct deposit (amount #1 above) in respect of the bottle:

$$\$14.95 - \$0.20 = \$14.75.$$

2. Deduct HST (amount #2 above, currently 13%) in respect of the purchase of the bottle, **rounded to the nearest cent:**

$$\text{HST on bottle} = (\$14.75/1.13) \times 0.13 = \$1.6969, \text{ rounded to nearest cent} = 1.70.$$

$$\$14.75 - \$1.70 = \$13.05 = \text{“basic price” of the bottle.}$$

## Consumer Price

“Consumer price” refers to the (store shelf) final purchase price of the wine or wine cooler, as fixed by the Liquor Control Board of Ontario, or by the winery if the Liquor Control Board of Ontario has not fixed a price.

## “Non-refillable container”

A “non-refillable container” is a container that the manufacturer of a beverage or other person who initially fills the container with the beverage does not intend to refill. Wine and wine coolers shipped in these containers are subject to the environmental tax.

## Ontario Deposit Return Program

The Ontario Deposit Return Program refers to the liquor container deposit program under the *Liquor Licence and Control Act, 2019*.

For the purposes of the wine tax, the deposit amount is required in order to calculate the “retail price” and “basic price” of the wine or wine cooler. The amount of the deposit for regulated containers made of glass, “Tetra Pak” (polycoat) and “Bag-in-a-Box” and Polyethylene Terephthalate (PET) (plastic) is:

- 10¢ if the container is more than 100 mL up to 630 mL, and
- 20¢ if the container is more than 630 mL.

**Note:** This is **not** the same as the environmental tax.

## Off-site winery retail store

An “off-site winery retail store” or an “off-site store” is a winery retail store that is **not** located on the winery licensee’s production site. This includes:

- a standalone off-site store, and
- a store that the winery owns and operates that is located inside the shopping area of a grocery store (sometimes referred to as a wine boutique).

## On-site winery retail store

An “on-site winery retail store” or an “on-site store” is a winery retail store that is **located on** the winery licensee’s **production site**.

## “Ontario wine” and “Ontario wine cooler”

“**Ontario wine**” and “**Ontario wine cooler**” have their own meaning under the Act and may differ from what the wine industry may generally consider to be Ontario wine or Ontario wine cooler.

“**Ontario wine**” is wine that is Ontario wine for the purposes of the *Liquor Licence and Control Act, 2019*, and means wine produced from agricultural products grown in Ontario, and may include products grown outside of Ontario in the prescribed amounts.

“**Ontario wine cooler**” is Ontario wine or a beverage containing Ontario wine that contains not more than seven (7) per cent alcohol by volume.

## “Retail Price” of wine and wine coolers

Under the Act, the “retail price” of the wine or wine cooler is the “consumer price” minus the total of the following amounts:

1. The amount of any deposit on the wine or wine cooler container that is required to be collected or remitted under the Ontario Deposit Return Program.
2. All taxes imposed under Part IX of the *Excise Tax Act* (Canada) in respect of the purchase of the wine or wine cooler (i.e., HST), and
3. All wine taxes imposed under the Act in respect of the purchase of the wine or wine cooler (i.e., environmental tax, volume tax and basic tax), if applicable.

Effective April 1, 2024, the wine basic tax does not apply to Ontario wine and Ontario wine coolers purchased from on-site winery retail stores. The volume tax and the environmental tax continue to apply.

The “retail price” must be determined as it is used to calculate the total distribution on the return and schedule for the wine basic tax. The total distribution for Ontario wine and wine coolers must still be reported even though no wine basic tax will be applied.

**Example 1:** Ontario wine, \$14.95 bottle (750 mL) purchased at an on-site winery retail store (not an off-site winery retail store) in April 2024:

1. Deduct deposit (amount #1 above) in respect of the bottle:  
 $\$14.95 - \$0.20 = \$14.75$ .
2. Deduct HST (amount #2 above, currently 13%) in respect of the purchase of the bottle, **rounded to the nearest cent**:  
 $\text{HST on bottle} = (\$14.75 / 1.13) \times 0.13 = \$1.6969$ , rounded to nearest cent = \$1.70.  
 $\$14.75 - \$1.70 = \$13.05 = \text{“basic price” of the bottle}$ .
3. Deduct environmental tax in respect of the bottle:  
 $\$13.05 - \$0.0893 = \$12.9607$ .

4. Deduct volume tax in respect of the bottle:  
Volume tax on bottle =  $\$0.29/L \times 0.75L = \$0.2175$ .  
 $\$12.9607 - \$0.2175 = \$12.7432$ .

5. **What remains is the “retail price”** (as no basic tax applies in this case).

**Example 2: Non-Ontario** wine, \$15.95 bottle (1,500 mL) purchased at an on-site winery retail store (not an off-site winery retail store) in July 2023:

1. Deduct deposit (amount #1 above) in respect of the bottle:  
 $\$15.95 - \$0.20 = \$15.75$ .
2. Deduct HST (amount #2 above, currently 13%) in respect of the purchase of the bottle, **rounded to the nearest cent**:  
HST on bottle =  $(\$15.75/1.13) \times 0.13 = \$1.8119$ , rounded to nearest cent = \$1.81.  
 $\$15.75 - \$1.81 = \$13.94 =$  “basic price” of the bottle.
3. Deduct environmental tax in respect of the bottle:  
 $\$13.94 - \$0.0893 = \$13.8507$ .
4. Deduct volume tax in respect of the bottle:  
Volume tax on bottle =  $\$0.29/L \times 1.5L = \$0.4350$ .  
 $\$13.8507 - \$0.4350 = \$13.4157$ .
5. What remains is the “retail price” **including** the basic tax. To deduct the basic tax in respect of the bottle, it must be “backed out” from the amount:
  - (a) Add 1 to the basic tax rate that applies to the wine:  
 $1 + 19.1\% = 1.191^*$
  - (b) Divide the result in Step 4 by the result in Step 5(a):  
 $\$13.4157/1.191 = \$11.2642 =$  “retail price” of the bottle.

\* **Note:** If/When there is a rate change, change this value for the rate in effect for the sale or distribution.

**Example 3: Non-Ontario** wine cooler package, \$11.95 for 4 bottles (330 mL each) purchased at an on-site winery retail store (not an off-site winery retail store) in July 2023:

1. Deduct deposit (amount #1 above) in respect of the package:  
Deposit on package =  $\$0.10$  per bottle  $\times$  4 bottles = \$0.40  
 $\$11.95 - \$0.40 = \$11.55$ .
2. Deduct HST (amount #2 above, currently 13%) in respect of the purchase of the package, **rounded to the nearest cent**:  
HST on package =  $(\$11.55/1.13) \times 0.13 = \$1.3288$ , rounded to nearest cent = \$1.33.  
 $\$11.55 - \$1.33 = \$10.22 =$  “basic price” of the package.
3. Deduct environmental tax in respect of the package:  
Environmental tax on package =  $\$0.0893$  per bottle  $\times$  4 bottles = \$0.3572  
 $\$10.22 - \$0.3572 = \$9.8628$ .
4. Deduct volume tax in respect of the package:  
Volume tax on package =  $\$0.28/L \times 0.33L$  per bottle  $\times$  4 bottles = \$0.3696.  
 $\$9.8628 - \$0.3696 = \$9.4932$ .
5. What remains is the “retail price” **including** the basic tax. To deduct the basic tax in respect of the package, it must be “backed out” from the amount:

(a) Add 1 to the basic tax rate that applies to the wine cooler:  
 $1 + 19.1\% = 1.191^*$

(b) Divide the result in Step 4 by the result in Step 5(a):  
 $\$9.4932 / 1.191 = \$7.9708 = \text{“retail price” of the package.}$

\* **Note:** If/When there is a rate change, change this value for the rate in effect for the sale or distribution.

## Distribution

Effective April 1, 2024, the wine basic tax does not apply to Ontario wine and wine coolers purchased (or distributed) from on-site winery retail stores. However, the distribution of these products must still be reported on Line 1 and 2 of the return (and is included in the schedule). Line 2, Distribution (other than by sale) refers to the “retail price” of Ontario wine or wine coolers used or distributed by you where you have not collected the volume and environmental tax on that Ontario wine or wine cooler, even though it applies (e.g., staff parties, providing free samples or other use that is not part of the promotional distribution exemption or that exceeds the maximum promotional distribution exemption amount).

## Taxable Distribution (other than by sale)

Taxable distribution (other than by sale) refers to wine or wine cooler used or distributed by you where you have not collected the wine tax (if applicable) on that wine or wine cooler, even though the wine tax applies (e.g., staff parties, providing free samples or other use that is not part of the promotional distribution exemption or that exceeds the maximum promotional distribution exemption amount). **In these situations, you are considered to be the purchaser of the wine or wine cooler and must pay the tax on that wine or wine cooler.**

## Non-Taxable Distribution (other than by sale)

Non-taxable distribution (other than by sale) refers to wine or wine coolers you distributed without charge in Ontario that you are claiming as being exempt from wine tax under the promotional distribution exemption. The maximum amount that may be claimed under this exemption is 10,000 litres per corporate family per annual period starting each July. If this exemption is claimed for the wine and wine coolers distributed without charge in Ontario, none of the basic tax, volume tax or the environmental tax applies to that wine or wine cooler.

Refer to the ministry's Information Notice **Promotional Distribution Exemption: Ontario Wineries** for more information about the exemption, including the record-keeping requirements.

The information notice is available at [ontario.ca/finance](https://www.ontario.ca/finance) or by calling the ministry at 1-866-ONT-TAXS (1-866-668-8297).

# Instructions for Completing Schedule A

When completing the schedule, use the following formats:

- Where the field is marked “L”, report volume in litres, to the nearest whole litre.
- Where the field is marked “\$”, report the amount in dollars and cents, to the nearest cent.

## Schedule A – Product Distribution Report

Ontario wine and Ontario wine coolers are recorded in lines 1 through 20, under Columns A & B, as applicable.

Non-Ontario wine and non-Ontario wine coolers are recorded in lines 1 through 20, under Columns C & D, as applicable.

## Schedule A – Product Distribution Report

### How to report in dollars

In fields marked (\$), report the distribution by:

- the total “retail price” of all product distributed (under that product type) if the distribution is:
  - subject to the wine tax (which includes Ontario wine and wine coolers subject to the volume and environmental tax) or
  - in respect of Line 9, Non-Taxable Distribution (other than by sale)
- the total “basic price” of all product distributed under that product type if the distribution is non-taxable [other than in respect of Line 9, Non-Taxable Distribution (other than by sale)]

The Wine Tax-Related Terms and Definitions section, beginning on page 5 of this guide, will provide assistance with calculating the “retail price” or the “basic price” of the products to be set out in this schedule.

### Report the distribution according to product type

Report the total distribution according to the **product type**:

- Ontario wine (**Column A**)
- Ontario wine coolers (**Column B**)
- Non-Ontario wine (**Column C**), or
- Non-Ontario wine coolers (**Column D**).

### Sections of each Column should correlate

The schedule separates the distribution by dollars (Lines 1 through 10) and by litres (Lines 11 through 20). The entry for dollars for a product type should correlate with the litres for that product type.

For example, Line 1C reports the total taxable sales (in dollars) of non-Ontario wine and Line 11C reports these same sales, but in litres.

## Product Distribution (in dollars)

### On-Site Distribution

Product Distribution (\$)			A Ontario Wine (\$)	B Ontario Wine Coolers (\$)	C Non-Ontario Wine (\$)	D Non-Ontario Wine Coolers (\$)
<b>On-Site Distribution</b>						
<b>1</b>	Distribution (by sale)	<b>1</b>				
<b>2</b>	Distribution (other than by sale)	<b>2</b>				
<b>3</b>	Total Distribution - add lines 1 and 2	<b>3</b>				

<b>Line 1</b>	Distribution (by sale)	<p>Amount (in dollars) of the total “retail price” of product distributed, per product type (including Ontario wine and wine coolers), by reason of sale, during the reporting period. Note: Effective April 1, 2024, the wine basic tax does not apply to Ontario wine and wine coolers purchased from on-site winery retail stores. However, the distribution of these products must still be reported on the return (and is included in the schedule).</p> <p>This includes distributions:</p> <ul style="list-style-type: none"> <li>• to other nations’ embassies and consulates in Ontario (unless they are considered to have been sold to the Liquor Control Board of Ontario, in which case these distributions are reported on Lines 4 and 14 or Lines 6 and 16 of Schedule A).</li> <li>• at farmers’ markets.</li> </ul> <p>Do not include distributions to grocery stores or off-site winery retail stores located inside the shopping area of grocery stores in this line. These distributions are reported on Lines 6 and 16 of Schedule A.</p> <p>Refer to the Wine Tax-Related Terms and Definitions section beginning on page 5 of this guide for “retail price”.</p>
<b>Line 2</b>	Distribution (other than by sale)	<p>Amount (in dollars) of the total “retail price” of product distributed, per product type, other than by reason of sale, during the reporting period.</p> <p>Refer to the Wine Tax-Related Terms and Definitions section beginning on page 5 of this guide for assistance.</p>
<b>Line 3</b>	Total Distribution	<p>Line 1 + Line 2 = Total Distribution (in dollars) of product, per product type, for the reporting period.</p>

## Non-Taxable Distribution

Product Distribution (\$)			A Ontario Wine (\$)	B Ontario Wine Coolers (\$)	C Non-Ontario Wine (\$)	D Non-Ontario Wine Coolers (\$)
<b>Non-Taxable Distribution</b>						
<b>4</b>	Direct Delivery Sales to Licensees	<b>4</b>				
<b>5</b>	Duty Free Sales in Ontario	<b>5</b>				
<b>6</b>	Other LCBO Sales	<b>6</b>				
<b>7</b>	Sales to Ontario Wineries	<b>7</b>				
<b>8</b>	Exports	<b>8</b>				
<b>9</b>	Non-Taxable Distribution (other than by sale)	<b>9</b>				
<b>10</b>	Total Non-Taxable Distribution - add lines 4 through 9	<b>10</b>				

**Line 4** Direct Delivery Sales to Licensees Amount (in dollars) of the total “basic price” of product distributed, per product type, during the reporting period, under the Liquor Control Board of Ontario's **direct delivery program** to establishments licensed to sell alcoholic beverages by the Alcohol and Gaming Commission of Ontario.

Do not include distributions to grocery stores or off-site winery retail stores located inside the shopping area of grocery stores in this line. These distributions are reported on Lines 6 and 16 of Schedule A.

**Line 5** Duty-Free Sales in Ontario Amount (in dollars) of the total “basic price” of product distributed, per product type, during the reporting period to duty-free stores in Ontario (where the store is located in a transportation hub and where the purchaser must leave Ontario directly as part of their travel segment at the transportation hub).

**Line 6** Other LCBO Sales Amount (in dollars) of the total “basic price” of product distributed, per product type, during the reporting period, that is considered to be sold to the Liquor Control Board of Ontario not otherwise included in another line, including:

- Amounts sold to the Liquor Control Board of Ontario.
- Amounts sold under any liquor sales licence issued to you by the Alcohol and Gaming Commission of Ontario (e.g., “**Tied House**” liquor sales licence or “**By the Glass**” manufacturer’s limited liquor sales licence).
- Amounts sold to grocery stores or to off-site winery retail stores located inside the shopping area of grocery stores.

<b>Line 7</b>	Sales to Ontario Wineries	<p>Amount (in dollars) of the total “basic price” of product distributed, per product type, during the reporting period, to other Ontario wineries, including wines sold to another winery that will sell your wine as part of its souvenir or gift package at its on-site winery retail store (not at an off-site winery retail store).</p> <p>Do not include distributions to an off-site winery retail store located inside the shopping area of a grocery store in this line. These distributions are reported on Lines 6 and 16 of Schedule A.</p>
<b>Line 8</b>	Exports	<p>Amount (in dollars) of the total “basic price” of product, per product type, sold and delivered outside of Ontario during the reporting period.</p> <p>This includes distributions to other nations’ embassies and consulates <b>outside of Ontario</b>.</p> <p>This also includes purchases by the Government of Canada where the wine or wine cooler will be warehoused in Ontario and afterwards will be exported for use by Canadian diplomatic or consular offices abroad (e.g., under the federal <b>Canadian Wine Initiative</b>).</p> <p>Distributions <b>in Ontario</b> to the federal government (other than under the Canadian Wine Initiative) and to other nations’ embassies and consulates, if they are not considered to have been sold to the Liquor Control Board of Ontario, are distributions that may be subject to the wine tax and are normally reported on Lines 1 and 11 of Schedule A. Note: Distributions of Ontario wine and wine coolers would not be subject to the wine <b>basic</b> tax but the distribution must still be recorded on Line 1.</p>
<b>Line 9</b>	Non-Taxable Distribution (other than by sale)	<p>Amount (in dollars) of the total “<b>retail price</b>” of product you distributed without charge in Ontario during the reporting period for which you are claiming the promotional distribution exemption. Refer to the Wine Tax-Related Terms and Definitions section beginning on page 5 of this guide for more information.</p> <p><b>Note:</b> As for all entries on the return and schedule, keep records supporting the exemption claimed.</p>
<b>Line 10</b>	Total Non-Taxable Distribution	<p>Line 4 + Line 5 + Line 6 + Line 7 + Line 8 + Line 9 = Total non-taxable distribution (in dollars) of product, per product type, for the reporting period.</p>

## Product Distribution (in litres)

### Taxable Distribution

Product Distribution (Litres)			A Ontario Wine (Litres)	B Ontario Wine Coolers (Litres)	C Non-Ontario Wine (Litres)	D Non-Ontario Wine Coolers (Litres)
<b>Taxable Distribution</b>						
<b>11</b>	Taxable Distribution (by sale)	<b>11</b>				
<b>12</b>	Taxable Distribution (other than by sale)	<b>12</b>				
<b>13</b>	Total Taxable Distribution - add lines 11 and 12	<b>13</b>				

**Line 11** Taxable Distribution (by sale) Amount (in litres) of total product distributed, per product type, by reason of sale, during the reporting period.

This includes distributions:

- to other nations' embassies and consulates in Ontario (unless they are considered to have been sold to the Liquor Control Board of Ontario, in which case these distributions are reported on Lines 4 and 14 or Lines 6 and 16 of Schedule A).
- at farmers' markets.

Do not include distributions to grocery stores or off-site winery retail stores located inside the shopping area of grocery stores in this line. These distributions are reported on Lines 6 and 16 of Schedule A.

**Line 12** Taxable Distribution (other than by sale) Amount (in litres) of total product distributed, per product type, other than by reason of sale, during the reporting period.  
Refer to the Wine Tax-Related Terms and Definitions section beginning on page 5 of this guide for Taxable Distribution (other than by sale).

**Line 13** Total Taxable Distribution Line 11 + Line 12 = Total taxable distribution (in litres) of product, per product type, for the reporting period.

### Non-Taxable Distribution

Product Distribution (Litres)			A Ontario Wine (Litres)	B Ontario Wine Coolers (Litres)	C Non-Ontario Wine (Litres)	D Non-Ontario Wine Coolers (Litres)
<b>Non-Taxable Distribution</b>						
<b>14</b>	Direct Delivery Sales to Licensees	<b>14</b>				
<b>15</b>	Duty Free Sales in Ontario	<b>15</b>				
<b>16</b>	Other LCBO Sales	<b>16</b>				
<b>17</b>	Sales to Ontario Wineries	<b>17</b>				
<b>18</b>	Exports	<b>18</b>				
<b>19</b>	Non-Taxable Distribution (other than by sale)	<b>19</b>				
<b>20</b>	Total Non-Taxable Distribution - add lines 14 through 19	<b>20</b>				

<b>Line 14</b>	Direct Delivery Sales to Licensees	<p>Amount (in litres) of product, per product type, distributed during the reporting period under the Liquor Control Board of Ontario's <b>direct delivery program</b> to establishments licensed to sell alcoholic beverages by the Alcohol and Gaming Commission of Ontario.</p> <p>Do not include distributions to grocery stores or off-site winery retail stores located inside the shopping area of grocery stores in this line. These distributions are reported on Lines 6 and 16 of Schedule A.</p>
<b>Line 15</b>	Duty-Free Sales in Ontario	<p>Amount (in litres) of product, per product type, distributed during the reporting period to duty-free stores in Ontario (where the store is located in a transportation hub and where the purchaser must leave Ontario directly as part of their travel segment at the transportation hub).</p>
<b>Line 16</b>	Other LCBO Sales	<p>Amount (in litres) of product, per product type, distributed during the reporting period that is considered to be sold to the Liquor Control Board of Ontario not otherwise included in another line, including:</p> <ul style="list-style-type: none"> <li>• Amounts sold to the Liquor Control Board of Ontario.</li> <li>• Amounts sold under any liquor sales licence issued to you by the Alcohol and Gaming Commission of Ontario (e.g., “<b>Tied House</b>” liquor sales licence or “<b>By the Glass</b>” manufacturer’s limited liquor sales licence).</li> <li>• Amounts sold to grocery stores or off-site winery retail stores located inside the shopping area of grocery stores.</li> </ul>
<b>Line 17</b>	Sales to Ontario Wineries	<p>Amount (in litres) of product, per product type, distributed during the reporting period to other Ontario wineries, including wines sold to another winery that will sell your wine as part of its souvenir or gift package at its winery retail store (not at an off-site winery retail store).</p> <p>Do not include distributions to an off-site winery retail store located inside the shopping area of a grocery store in this line. These distributions are reported on Lines 6 and 16 of Schedule A.</p>

<b>Line 18</b>	Exports	<p>Amount (in litres) of product, per product type, sold and delivered outside of Ontario during the reporting period.</p> <p>This includes distributions to other nations' embassies and consulates <b>outside of Ontario</b>.</p> <p>This also includes purchases by the Government of Canada where the wine or wine cooler will be warehoused in Ontario and afterwards will be exported for use by Canadian diplomatic or consular offices abroad (e.g., under the federal <b>Canadian Wine Initiative</b>).</p> <p>Distributions <b>in Ontario</b> to the federal government (other than under the Canadian Wine Initiative) and to other nations' embassies and consulates, if they are not considered to have been sold to the Liquor Control Board of Ontario, are distributions that may be subject to the wine tax and are normally reported on Lines 1 and 11 of Schedule A.</p> <p><b>Note:</b> Distributions of Ontario wine and wine coolers would not be subject to the wine <b>basic</b> tax but the distribution must still be recorded on Line 1.</p>
<b>Line 19</b>	Non-Taxable Distribution (other than by sale)	<p>Amount (in litres) of product, per product type, you distributed without charge in Ontario during the reporting period for which you are claiming the promotional distribution exemption. Refer to the Wine Tax-Related Terms and Definitions section beginning on page 5 of this guide for more information.</p> <p><b>Note:</b> As for all entries on the return and schedule, keep records supporting the exemption claimed.</p>
<b>Line 20</b>	Total Non-Taxable Distribution	<p>Line 14 + Line 15 + Line 16 + Line 17 + Line 18 + Line 19 = Total non-taxable distribution (in litres) of product, per product type, for the reporting period.</p>

# Instructions for Completing the Wine and Wine Cooler Return

- As the Wine and Wine Cooler Return relies on information contained in Schedule A, it is recommended that you complete the schedule before completing the return.
- If you have a paper return, the **previous balance on Line 26** has been pre-populated based on the information we have in our records on the date that the return was printed; assessments, payments or other debits and credits issued or received after this date are not reflected on this line. If you file using ONT-TAXS online, your previous balance is shown on the account summary.

## When completing the return, use the following formats:

- Where the field is marked “L”, report volume in litres, to the nearest whole litre.
- Where the field is marked “\$”, report the amount in dollars and cents, to the nearest cent.

## Wine Tax-Related Terms and Definitions:

To assist with the completion of the return you may find it helpful to refer to the Wine Tax-Related Terms and Definitions section, which begins on page 5 of this guide.

## Different Components of the Wine Tax

The wine tax comprises the basic tax, the volume tax and the environmental tax. Each component is recorded separately on the return.

### Basic Tax:

Ontario wine and Ontario wine coolers are not subject to the basic wine tax (effective April 1, 2024) however distribution must still be reported using:

- Lines 1 and 2

Non-Ontario wine and non-Ontario wine coolers are reported using:

- Lines 5 through 8

### Volume Tax:

Wine is reported using:

- Lines 10 through 13

Wine coolers are reported using:

- Lines 14 through 17

### Environmental Tax (Other than Off-site winery retail stores):

Report using:

- Lines 19 through 22

### Wine Tax for Off-site winery retail stores:

Report using:

- Line 25

## Basic Tax – Ontario Wine and Ontario Wine Coolers

Basic Tax (Please round all currency fields to two decimal places)			
Ontario Wine and Wine Coolers			
1	Distribution (by sale) - add lines 1A and 1B from Schedule A	1	\$
2	Distribution (other than by sale) - add lines 2A and 2B from Schedule A	2	\$
3	Ontario Wine and Wine Coolers Basic Tax Rate - <b>NOT APPLICABLE</b>	3	\$ 0.00
4	Ontario Wine and Wine Coolers Basic Tax Payable - <b>NOT APPLICABLE</b>	4	\$ 0.00

- Line 1**      Distribution (by sale)      (Line 1A + Line 1B) from Schedule A = Distribution (by sale), in dollars, of Ontario wine and Ontario wine coolers for the reporting period.
- Line 2**      Distribution (other than by sale)      (Line 2A + Line 2B) from Schedule A = Distribution (other than by sale), in dollars, of Ontario wine and Ontario wine coolers for the reporting period. Refer to the Wine Tax-Related Terms and Definitions section beginning on page 5 of this guide for Distribution (other than by sale).
- Line 3**      Ontario Wine and Ontario Wine Coolers Basic Tax Rate      Effective April 1, 2024, the wine **basic** tax no longer applies to Ontario wine and wine coolers purchased from an on-site winery retail store.
- Line 4**      Ontario Wine and Ontario Wine Coolers Basic Tax Payable      Do not complete this field, no wine basic tax will be payable effective April 1, 2024

## Basic Tax – Non-Ontario Wine and Non-Ontario Wine Coolers

Non-Ontario Wine and Wine Coolers			
5	Taxable Distribution (by sale) – add lines 1C and 1D from Schedule A	5	\$
6	Taxable Distribution (other than by sale) – add lines 2C and 2D from Schedule A	6	\$
7	Non-Ontario Wine and Wine Coolers Basic Tax Rate	7	<b>Tax Rate</b>
8	Non-Ontario Wine and Wine Coolers Basic Tax Payable – (Line 5 x Line 7) + (Line 6 x Line 7)	8	\$
9	Basic Tax Payable – add lines 4 and 8	9	\$

- Line 5**      Taxable Distribution (by sale)      (Line 1C + Line 1D) from Schedule A = Taxable distribution (by sale), in dollars, of non-Ontario wine and non-Ontario wine coolers for the reporting period.
- Line 6**      Taxable Distribution (other than by sale)      (Line 2C + Line 2D) from Schedule A = Taxable distribution (other than by sale), in dollars, of non-Ontario wine and non-Ontario wine coolers for the reporting period. Refer to the Wine Tax-Related Terms and Definitions section beginning on page 5 of this guide for Taxable Distribution (other than by sale).

**Line 7** Non-Ontario Wine and Non-Ontario Wine Coolers Basic Tax Rate The Basic Tax Rate applicable to non-Ontario wine and non-Ontario wine coolers is pre-populated on the return. Use this figure to calculate the total basic tax payable for non-Ontario wine and non-Ontario wine coolers on Line 8.

**Line 8** Non-Ontario Wine and Non-Ontario Wine Coolers Basic Tax Payable Using the Basic Tax Rate for non-Ontario wine and non-Ontario wine coolers set out on Line 7 of your return, perform the following calculation:  
  
(Line 5 x Line 7) + (Line 6 x Line 7) = Basic Tax Payable on non-Ontario wine and non-Ontario wine coolers for the reporting period. Before completing the addition round the multiplication sections of the equation above to the nearest cent (refer to the example calculation for Line 4 on page 18 of this guide).

**Line 9** Basic Tax Payable Line 4 + Line 8 = Basic tax payable on wine and wine coolers for the reporting period.

## Volume Tax

Volume Tax			
<b>10</b>	Wine Taxable Distribution (by sale) – add lines 11A and 11C from Schedule A	<b>10</b>	<b>L</b>
<b>11</b>	Wine Taxable Distribution (other than by sale) – add lines 12A and 12C from Schedule A	<b>11</b>	<b>L</b>
<b>12</b>	Wine Volume Tax Rate	<b>12</b>	<b>Tax Rate</b>
<b>13</b>	Wine Volume Tax Payable (Line 10 x Line 12) + (Line 11 x Line 12)	<b>13</b>	<b>\$</b>
<b>14</b>	Wine Cooler Taxable Distribution (by sale) – add lines 11B and 11D from Schedule A	<b>14</b>	<b>L</b>
<b>15</b>	Wine Cooler Taxable Distribution (other than by sale) – add lines 12B and 12D from Schedule A	<b>15</b>	<b>L</b>
<b>16</b>	Wine Cooler Volume Tax Rate	<b>16</b>	<b>Tax Rate</b>
<b>17</b>	Wine Cooler Volume Tax Payable – (Line 14 x Line 16) + (Line 15 x Line 16)	<b>17</b>	<b>\$</b>
<b>18</b>	Volume Tax Payable – add lines 13 and 17	<b>18</b>	<b>\$</b>

**Line 10** Wine Taxable Distribution (by sale) (Line 11A + Line 11C) from Schedule A = Taxable distribution (by sale), in litres, of wine for the reporting period.

**Line 11** Wine Taxable Distribution (other than by sale) (Line 12A + Line 12C) from Schedule A = Taxable distribution (other than by sale), in litres, of wine for the reporting period. Refer to the Wine Tax-Related Terms and Definitions section beginning on page 5 of this guide for Taxable distribution (other than by sale).

**Line 12** Wine Volume Tax Rate The Volume Tax Rate applicable to wine is pre-populated on the return. Use this figure to calculate the total volume tax payable for wine on Line 13.

<b>Line 13</b>	Wine Volume Tax Payable	Using the wine Volume Tax Rate set out on Line 12 of your return, perform the following calculation:  (Line 10 x Line 12) + (Line 11 x Line 12) = Volume tax payable on wine for the reporting period. Before completing the addition, round the multiplication sections of the equation above to the nearest cent (refer to the example calculation for Line 4 on page 18 of this guide).
<b>Line 14</b>	Wine Cooler Taxable Distribution (by sale)	(Line 11B + Line 11D) from Schedule A = Taxable distribution (by sale), in litres, of wine cooler for the reporting period.
<b>Line 15</b>	Wine Cooler Taxable Distribution (other than by sale)	(Line 12B + Line 12D) from Schedule A = Taxable distribution (other than by sale), in litres, of wine cooler for the reporting period. Refer to the Wine Tax-Related Terms and Definitions section beginning on page 5 of this guide for Taxable distribution (other than by sale).
<b>Line 16</b>	Wine Cooler Volume Tax Rate	The Volume Tax Rate applicable to wine coolers is pre-populated on the return. Use this figure to calculate the total volume tax payable for wine coolers on Line 17.
<b>Line 17</b>	Wine Cooler Volume Tax Payable	Using the wine cooler Volume Tax Rate set out on Line 16 of your return, perform the following calculation:  (Line 14 x Line 16) + (Line 15 x Line 16) = Volume tax payable on wine cooler for the reporting period. Before completing the addition, round the multiplication sections of the equation above to the nearest cent (refer to the example calculation for Line 4 on page 18 of this guide).
<b>Line 18</b>	Volume Tax Payable	Line 13 + Line 17 = Volume tax payable on wine and wine coolers for the reporting period.

## Environmental Tax

Environmental Tax			
<b>19</b>	Non-Refillable Containers (by sale)	<b>19</b>	
<b>20</b>	Non-Refillable Containers (other than by sale)	<b>20</b>	
<b>21</b>	Environmental Tax Rate	<b>21</b>	<b>Tax Rate</b>
<b>22</b>	Environmental Tax Payable - (Line 19 x Line 21) + (Line 20 x Line 21)	<b>22</b>	<b>\$</b>

<b>Line 19</b>	Non-Refillable Containers (by sale)	Insert the total quantity of non-refillable containers in which wine and wine coolers were distributed under Taxable Distribution (by sale) during the reporting period.  Do not include the containers for wine and wine coolers you distributed under Non-Taxable Distribution (by sale) during the reporting period.
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**Line 20** Non-Refillable Containers (other than by sale) Insert the total quantity of non-refillable containers in which wine and wine coolers were distributed under Taxable distribution (other than by sale) during the reporting period. Refer to the Wine Tax-Related Terms and Definitions section beginning on page 5 of this guide for Taxable distribution (other than by sale).

Do not include the containers for wine and wine coolers you distributed during the reporting period without charge in Ontario that you are claiming as being exempt from wine tax under the limited promotional distribution exemption. If this exemption is claimed for the wine and wine coolers distributed without charge in Ontario, none of the basic tax, volume tax or the environmental tax applies to that wine or wine cooler. Refer to the Wine Tax-Related Terms and Definitions section beginning on page 5 of this guide for Non-taxable distribution (other than by sale).

**Line 21** Environmental Tax Rate The Environmental Tax Rate is pre-populated on the return. Use this figure to calculate the total Environmental tax payable on Line 22.

**Line 22** Environmental Tax Payable Using the Environmental Tax Rate set out on Line 21 of your return, perform the following calculation:  
  
(Line 19 x Line 21) + (Line 20 x Line 21) = Environmental tax payable for the reporting period. Before completing the addition, round the multiplication sections of the equation above to the nearest cent (refer to the example calculation for Line 4 on page 18 of this guide).

## Tax Due Calculation

Tax Due Calculation			
<b>23</b>	Total Tax Payable - add lines 9, 18 and 22	<b>23</b>	\$
<b>24</b>	Adjustments	<b>24</b>	\$
<b>25</b>	<b>Tax Due (or Credit)</b> - add lines 23 and 24	<b>25</b>	\$
<b>26</b>	Previous Balance	<b>26</b>	\$
<b>27</b>	<b>Total Due (or Credit)</b> - add lines 25 and 26	<b>27</b>	\$
<b>28</b>	<b>Payment Amount</b> - transfer to payment voucher below	<b>28</b>	\$

**Line 23** Total Tax Payable Line 9 + Line 18 + Line 22 = Total wine tax payable for the reporting period.

**Line 24** Adjustments Enter adjustments to the tax payable (if any). This could include product returns made after the sale was reported in a previous return.  
  
**Note:** As for all entries on the return and schedules, keep records supporting the adjustment claimed.

**Line 25** Tax Due (or Credit) Line 23 + Line 24 = Tax due (or credit) for the reporting period.

<b>Line 26</b>	Previous Balance	<p>Your previous balance, if any, is pre-populated on the paper return. Use this figure to calculate the Total due (or credit).</p> <p><b>Note: For paper returns, this balance represents the status of your account as at the date the return was printed. Assessments, payments or other debits and credits issued or received after the return was printed are not reflected on this line.</b> If you require further information regarding your account balance, please contact the ministry.</p> <p>If you file using ONT-TAXS online, there is no Line 26 or 27 as your balance is shown in the account summary.</p>
<b>Line 27</b>	Total Due (or Credit)	<p>Use the Previous balance (if any) set out on Line 26 of your return.</p> <p>Line 25 + Line 26 = Total due (or credit) for the reporting period.</p>
<b>Line 28</b>	Payment Amount	<p>If you have entered an amount owing in Line 27 – Total due (or credit), then enter that amount on Line 28 and transfer this amount to the payment voucher portion of your return. If you have reported zero or a credit amount on Line 27 – Total due (or credit), you do not owe tax for this reporting period and may leave Line 28 blank.</p>

Please retain this guide for future reference. If you require additional copies, please refer to our website [ontario.ca/finance](https://www.ontario.ca/finance) or contact us at 1-866-ONT-TAXS (1-866-668-8297).

Cette publication est disponible en français sous le titre « Guide relatif à la Déclaration sur le vin et le vin panaché ». Vous pouvez obtenir un exemplaire en appelant le 1-866-ONT-TAXS (1-866-668-8297) ou en visitant [ontario.ca/finances](https://www.ontario.ca/finances).