

Spirits and Spirits Cooler Return Guide

August 2025

The information in this guide will help spirits tax collectors complete the Spirits and Spirits Cooler Return and Schedule to account for the Ontario spirits 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 spirits tax.

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 spirits tax collectors are required to complete and file returns:

- Ontario spirits manufacturers that own and operate distillery retail stores.

File, Pay and View Your Spirits 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 or call us at 1-866-ONT-TAXS (1-866-668-8297).

Filing and Payment Requirements

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

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

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 spirits 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 3 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 www.ontario.ca/finance or by calling the ministry at 1-866-ONT-TAXS (1-866-668-8297).

Certification

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 www.ontario.ca/finance (enter webpage number "113" into the "Find page" field at the bottom of the website).

Freedom of Information

Personal information collected within the Spirits and Spirits 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 and Collections Branch
Ministry of Finance
4th 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 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 www.ontario.ca/locations/serviceontario/all-locations 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

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

The completion of Schedule A supports amounts reported on Lines 1, 2, 5, 6, 9, 10, 14 and 15 of the return.

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

Spirits 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 spirits tax-related terms and definitions.

Spirits Tax

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

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

- **Basic Tax**

The basic tax is the general tax on the defined “retail price” of the spirits or spirits cooler. The basic tax component of the spirits tax is calculated on the total “retail prices” of the types of spirits (i.e., spirits or spirits coolers).

- **Volume Tax**

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

- **Environmental Tax**

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

"Distillery Retail Store"

"Distillery retail store" means a store in Ontario owned and operated by a spirits manufacturer from which the manufacturer is authorized under the *Liquor Licence and Control Act, 2019*, to sell spirits to purchasers.

Basic Price

“Basic price” for the purposes of the form, refers to the amounts to be reported for non-taxable sales in the schedule (other than in respect of Line 8, 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 spirits or spirits 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 spirits or spirits cooler (i.e., HST).

Example: Spirits, \$39.95 bottle (750 mL) sold at distillery retail store.

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

$$\$39.95 - \$0.20 = \$39.75.$$

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

$$\text{HST on bottle} = (\$39.75/1.13) \times 0.13 = \$4.573, \text{ rounded to nearest cent} = 4.57.$$

$$\$39.75 - \$4.57 = \$35.18 = \text{“basic price” of the bottle.}$$

Consumer Price

“Consumer price” for the purpose of this form, refers to the (store shelf) final purchase price of the spirits or spirits cooler, as fixed by the Liquor Control Board of Ontario, or by the spirits manufacturer if the Liquor Control Board of Ontario has not fixed a price.

"Non-refillable container"

A “non-refillable container” as defined in section 17 in the *Liquor Tax Act, 1996*, 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. Spirits and spirits 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 spirits tax, the deposit amount is required in order to calculate the “retail price” and “basic price” of the spirits or spirits cooler. The amount of the deposit for regulated containers made of glass or 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.

"Spirits" and "Spirits cooler"

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

“**Spirits**” is any beverage containing alcohol obtained by distillation.

“**Spirits cooler**” is a beverage that contains more than 0.5% but no more than 14.8% alcohol by volume obtained from distillation.

"Retail Price" of spirits and spirits coolers

Under the Act, the "retail price" of the spirits or spirits cooler is the "consumer price" minus the total of the following amounts:

1. The amount of any deposit on the spirits or spirits 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 spirits or spirits cooler (i.e., HST), and
3. All spirits taxes imposed under the Act in respect of the purchase of the spirits or spirits cooler (i.e., environmental tax, volume tax and basic tax).

Example 1: Spirits, \$39.95 bottle (750 mL) purchased at a distillery retail store in August 2025:

1. Deduct deposit (amount #1 above) in respect of the bottle:
Deposit on bottle = \$0.20 per bottle x 1 bottle = \$0.20.
 $\$39.95 - \$0.20 = \$39.75$.
2. Deduct HST (amount #2 above, currently 13%) in respect of the purchase of the bottle, **rounded to the nearest cent**:
HST on bottle = $(\$39.75/1.13) \times 0.13 = \4.573 , rounded to nearest cent = \$4.57.
 $\$39.75 - \$4.57 = \$35.18 = \text{"basic price" of the bottle}$.
3. Deduct environmental tax in respect of the bottle:
Environmental tax on bottle = \$0.0893 per bottle x 1 bottle = \$0.0893.
 $\$35.18 - \$0.0893 = \$35.0907$.
4. Deduct volume tax in respect of the bottle:
Volume tax on bottle = \$0.38/L x 0.75L = \$0.2850.
 $\$35.0907 - \$0.2850 = \$34.8057$.
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 spirits:
 $1 + 30.75\% = 1.3075$.
 - (b) Divide the result in Step 4 by the result in Step 5(a):
 $\$34.8057/1.3075 = \$26.62 = \text{"retail price" of the bottle}$ (rounded to the nearest cent).
6. Total the "retail prices" for all of the bottles according to product type (i.e., spirits and spirits cooler, for both distributions by sale and distributions other than by sale) and round each type total to the nearest cent.

Example 2: Spirits cooler package, \$11.95 for 4 bottles (330 mL each) purchased at a distillery retail store in August 2025:

1. Deduct deposit (amount #1 above) in respect of the package:
Deposit on package = \$0.10 per bottle x 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.
 $\$11.55 - \$1.33 = \$10.22 = \text{"basic price" of the package}$.

3. Deduct environmental tax in respect of the package:
 Environmental tax on package = \$0.0893 per bottle x 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 x 0.33L per bottle x 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 spirits cooler:
 $1 + 30.75\% = 1.3075$.
 - (b) Divide the result in Step 4 by the result in Step 5(a):
 $\$9.4932/1.3075 = \$7.26 = \text{“retail price” of the package}$ (rounded to the nearest cent).
6. Total the “retail prices” for all of the bottles according to product type (i.e., spirits and spirits cooler, for both distributions by sale and distributions other than by sale) and round each type total to the nearest cent.
***Note:** If/When there is a rate change, change this value for the rate in effect for the sale or distribution.

Taxable distribution (other than by sale)

Taxable distribution (other than by sale) refers to spirits or spirits cooler used or distributed by you where you have not collected the spirits tax on that spirits or spirits cooler, even though the spirits 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 spirits or spirits cooler and must pay the tax on that spirits or spirits cooler.**

Non taxable distribution (other than by sale)

Non-taxable distribution (other than by sale) refers to spirits or spirits coolers you distributed without charge in Ontario that you are claiming as being exempt from spirits tax under the promotional distribution exemption. The maximum amount that may be claimed under this exemption is 1,250 litres per corporate family per 12-month period, beginning July 1 each year.

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

The information notice is available at 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

Spirits and spirits coolers are recorded in lines 1 through 18, under Columns A & B, as applicable.

Schedule A – Product Distribution Report

How to report in dollars

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

- the total “retail prices” of all product distributed under that product type if the distribution is taxable, and
- the total “basic prices” of all product distributed under that product type if the distribution is non-taxable, **other than** in respect of **Line 8, Non-taxable distribution (other than by sale)**, which is to be **reported using the total “retail prices”**.

For assistance with calculating the “retail price” or the “basic price” of the products to be set out in this schedule, see the spirits tax-related terms and definitions section beginning on page 4 of this guide.

Report the distribution according to product type

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

- Spirits (**Column A**), or
- Spirits coolers (**Column B**).

Sections of each Column should correlate

The schedule separates the distribution by dollars (Lines 1 through 9) and by litres (Lines 10 through 18). The entry for dollars for a product type should correlate with the litres for that product type.

For example, Line 1A reports the total taxable sales (in dollars) of spirits and Line 10A reports these same sales, but in litres.

Product Distribution (in dollars)

Taxable Distribution

Product Distribution (\$)			A Spirits (\$)	B Spirits Coolers (\$)
Taxable Distribution				
1	Taxable Distribution (by sale)	1		
2	Taxable Distribution (other than by sale)	2		
3	Total Taxable Distribution - add lines 1 and 2	3		

- Line 1** Taxable distribution (by sale) Amount (in dollars) 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 13 or Lines 6 and 15 of Schedule A).
- Enter your taxable distribution (by sale) using the total "retail prices" of the spirits or spirits cooler product type.
- See the spirits tax-related terms and definitions section beginning on page 4 of this guide for "retail price".
- Line 2** Taxable distribution (other than by sale) Amount (in dollars) of total product distributed, per product type, other than by reason of sale, during the reporting period.
- Enter your taxable distribution (other than by sale) using the total "retail prices" of the spirits or spirits cooler product type.
- See the spirits tax-related terms and definitions section beginning on page 4 of this guide for Taxable distribution (other than by sale) and "retail price".
- Line 3** Total taxable distribution Line 1 + Line 2 = Total taxable distribution (in dollars) of product, per product type, for the reporting period.

Non-Taxable Distribution

Product Distribution (\$)			A Spirits (\$)	B Spirits Coolers (\$)
Non-Taxable Distribution				
4	Direct Delivery Sales to Licensees	4		
5	Duty Free Sales in Ontario	5		
6	Other LCBO Sales	6		
7	Exports	7		
8	Non-Taxable Distribution (other than by sale)	8		
9	Total Non-Taxable Distribution - add lines 4 through 8	9		

Line 4 Direct delivery sales to licensees Amount (in dollars) of product, per product type, distributed 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.

Enter your non-taxable distribution using the total “basic prices” of the spirits or spirits cooler.

Line 5 Duty-free sales in Ontario Amount (in dollars) 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 his or her travel segment at the transportation hub).

Enter your non-taxable distribution using the total “basic prices” of the spirits or spirits cooler.

Line 6 Other LCBO sales Amount (in dollars) 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:

- Amounts sold to the Liquor Control Board of Ontario.
- Include amounts distributed pursuant to a purchase order from the Liquor Control Board of Ontario to recipients such as grocery stores that have an authorization from the Alcohol Gaming Commission of Ontario to sell spirits in that store.
- 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 and “**By the Glass**” manufacturer’s limited liquor sales licence).

Enter your non-taxable distribution using the total “basic prices” of the spirits or spirits cooler.

Line 7	Exports	<p>Amount (in dollars) 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 outside of Ontario.</p> <p>This also includes purchases by the Government of Canada where the spirits or spirits cooler will be warehoused in Ontario and afterwards will be exported for use by Canadian diplomatic or consular offices abroad.</p> <p>Distributions in Ontario to the federal government (other than in the circumstances described in the paragraph above) and to other nations' embassies and consulates, if they are not considered to have been sold to the Liquor Control Board of Ontario, are taxable distributions and are normally reported on Lines 1 and 10 of Schedule A.</p> <p>Enter your non-taxable distribution using the total "basic prices" of the spirits or spirits cooler.</p>
Line 8	Non-taxable distribution (other than by sale)	<p>Amount (in dollars) of product, per product type, you distributed without charge in Ontario during the reporting period for which you are claiming the promotional distribution exemption. See the spirits tax-related terms and definitions section beginning on page 4 of this guide for more information.</p> <p>Enter your exemption claim using the total "retail prices" of the spirits or spirits cooler.</p> <p>Note: As for all entries on the return and schedule, keep records supporting the exemption claimed.</p>
Line 9	Total non-taxable distribution	<p>Line 4 + Line 5 + Line 6 + Line 7 + Line 8 = 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 Spirits (Litres)	B Spirits Coolers (Litres)
Taxable Distribution			
10	Taxable Distribution (by sale)	10	
11	Taxable Distribution (other than by sale)	11	
12	Total Taxable Distribution - add lines 10 and 11	12	

- Line 10** 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 13 or Lines 6 and 15 of Schedule A).
- Line 11** 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.
- See the spirits tax-related terms and definitions section beginning on page 4 of this guide for Taxable distribution (other than by sale).
- Line 12** Total taxable distribution Line 10 + Line 11 = Total taxable distribution (in litres) of product, per product type, for the reporting period.

Non-Taxable Distribution

Product Distribution (Litres)		A Spirits (Litres)	B Spirits Coolers (Litres)
Non-Taxable Distribution			
13	Direct Delivery Sales to Licensees	13	
14	Duty Free Sales in Ontario	14	
15	Other LCBO Sales	15	
16	Exports	16	
17	Non-Taxable Distribution (other than by sale)	17	
18	Total Non-Taxable Distribution - add lines 13 through 17	18	

- Line 13** Direct delivery sales to licensees Amount (in litres) of product, per product type, distributed 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.

Line 14	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 his or her travel segment at the transportation hub).</p>
Line 15	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"> • 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).
Line 16	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 outside of Ontario.</p> <p>This also includes purchases by the Government of Canada where the spirits or spirits cooler will be warehoused in Ontario and afterwards will be exported for use by Canadian diplomatic or consular offices abroad.</p> <p>Distributions in Ontario to the federal government (other than in the circumstances described in the paragraph above) and to other nations’ embassies and consulates, if they are not considered to have been sold to the Liquor Control Board of Ontario, are taxable distributions and are normally reported on Lines 1 and 10 of Schedule A.</p>
Line 17	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. See the spirits tax-related terms and definitions section beginning on page 4 of this guide for more information.</p> <p>Note: As for all entries on the return and schedule, keep records supporting the exemption claimed.</p>
Line 18	Total non-taxable distribution	<p>Line 13 + Line 14 + Line 15 + Line 16 + Line 17 = Total non-taxable distribution (in litres) of product, per product type, for the reporting period.</p>

Instructions for Completing the Spirits and Spirits Cooler Return

- As the Spirits and Spirits Cooler Return relies on information contained in Schedule A, it is recommended that you complete the schedule before completing the return.
- The **previous balance on Line 21** 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.

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.

Spirits Tax-Related Terms and Definitions:

To assist with the completion of the return you may find it helpful to refer to the spirits tax-related terms and definitions section, which begins on page 4 of this guide.

Different Components of the Spirits Tax

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

Basic Tax:

Report using:

- Lines 1 through 4

Volume Tax:

Spirits is reported using:

- Lines 5 through 8

Spirits coolers are reported using:

- Lines 9 through 12

Environmental Tax:

Report using:

- Lines 14 through 17

Basic Tax

Basic Tax (Please round all currency fields to two decimal places)			
1	Taxable Distribution (by sale) - add lines 1A and 1B from Schedule A	1	\$
2	Taxable Distribution (other than by sale) - add lines 2A and 2B from Schedule A	2	\$
3	Ontario Spirits and Spirits Coolers Basic Tax Rate	3	Tax Rate
4	Ontario Spirits and Spirits Coolers Basic Tax Payable - (Line 1 x Line 3) + (Line 2 x Line 3)	4	\$

- Line 1** Taxable distribution (by sale) (Line 1A + Line 1B) from Schedule A = Taxable distribution (by sale), in dollars, of spirits and spirits coolers for the reporting period.
- Line 2** Taxable distribution (other than by sale) (Line 2A + Line 2B) from Schedule A = Taxable distribution (other than by sale), in dollars, of spirits and spirits coolers for the reporting period. See the spirits tax-related terms and definitions section beginning on page 4 of this guide for Taxable distribution (other than by sale).
- Line 3** Spirits and spirits coolers basic tax rate The Basic Tax Rate applicable to spirits and spirits coolers is pre-populated on the return. Use this figure to calculate the total basic tax payable for spirits and spirits coolers on Line 4.
- Line 4** Spirits and spirits coolers basic tax payable Using the Basic Tax Rate for spirits and spirits coolers set out on Line 3 of your return, perform the following calculation:
- (Line 1 x Line 3) + (Line 2 x Line 3) = Basic tax payable on spirits and spirits coolers for the reporting period. Before completing the addition, round the multiplication sections of the equation above to the nearest cent.

Example: \$1,234.56 in taxable distribution of spirits and spirits coolers by sale and \$123.45 in taxable distribution of spirits and spirits coolers other than by sale in August 2025:
 = (\$1,234.56 x 0.3075) + (\$123.45 x 0.3075)

1. Calculate the multiplication functions first:
 = (\$379.6272) + (\$37.9608)
2. Round each multiplication result to the nearest cent:
 = (\$379.63) + (\$37.96)
3. Complete the addition:
 = \$417.59

Volume Tax

Volume Tax			
5	Spirits Taxable Distribution (by sale) - line 10A from Schedule A	5	L
6	Spirits Taxable Distribution (other than by sale) - line 11A from Schedule A	6	L
7	Spirits Volume Tax Rate	7	Tax Rate
8	Spirits Volume Tax Payable - (Line 5 x Line 7) + (Line 6 x Line 7)	8	\$
9	Spirits Cooler Taxable Distribution (by sale) - line 10B from Schedule A	9	L
10	Spirits Cooler Taxable Distribution (other than by sale) - line 11B from Schedule A	10	L
11	Spirits Cooler Volume Tax Rate	11	Tax Rate
12	Spirits Cooler Volume Tax Payable - (Line 9 x Line 11) + (Line 10 x Line 11)	12	\$
13	Volume Tax Payable - add lines 8 and 12	13	\$

Line 5	Spirits taxable distribution (by sale)	Line 10A from Schedule A = Taxable distribution (by sale), in litres, of spirits for the reporting period.
Line 6	Spirits taxable distribution (other than by sale)	Line 11A from Schedule A = Taxable distribution (other than by sale), in litres, of spirits for the reporting period. See the spirits tax-related terms and definitions section beginning on page 4 of this guide for Taxable distribution (other than by sale).
Line 7	Spirits volume tax rate	The Volume Tax Rate applicable to spirits is pre-populated on the return. Use this figure to calculate the total volume tax payable for spirits on Line 8.
Line 8	Spirits volume tax payable	Using the spirits Volume Tax Rate set out on Line 7 of your return, perform the following calculation: (Line 5 x Line 7) + (Line 6 x Line 7) = Volume tax payable on spirits 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 16 of this guide).
Line 9	Spirits cooler taxable distribution (by sale)	Line 10B from Schedule A = Taxable distribution (by sale), in litres, of spirits cooler for the reporting period.
Line 10	Spirits cooler taxable distribution (other than by sale)	Line 11B from Schedule A = Taxable distribution (other than by sale), in litres, of spirits cooler for the reporting period. See the spirits tax-related terms and definitions section beginning on page 4 of this guide for Taxable distribution (other than by sale).
Line 11	Spirits cooler volume tax rate	The Volume Tax Rate applicable to spirits coolers is pre-populated on the return. Use this figure to calculate the total volume tax payable for spirits coolers on Line 12.

- Line 12** Spirits cooler volume tax payable Using the spirits cooler Volume Tax Rate set out on Line 11 of your return, perform the following calculation:
- (Line 9 x Line 11) + (Line 10 x Line 11) = Volume tax payable on spirits 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 16 of this guide).
- Line 13** Volume tax payable Line 8 + Line 12 = Volume tax payable on spirits and spirits coolers for the reporting period.

Environmental Tax

Environmental Tax			
14	Non-Refillable Containers (by sale)	14	
15	Non-Refillable Containers (other than by sale)	15	
16	Environmental Tax Rate	16	Tax Rate
17	Environmental Tax Payable - (Line 14 x Line 16) + (Line 15 x Line 16)	17	\$

- Line 14** Non-refillable containers (by sale) Insert the total quantity of non-refillable containers in which spirits and spirits coolers were distributed under Taxable distribution (by sale) during the reporting period.
- Line 15** Non-refillable containers (other than by sale) Insert the total quantity of non-refillable containers in which spirits and spirits coolers were distributed under Taxable distribution (other than by sale) during the reporting period. See the spirits tax-related terms and definitions section beginning on page 4 of this guide for Taxable distribution (other than by sale).
- Line 16** 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 17.
- Line 17** Environmental tax payable Using the Environmental Tax Rate set out on Line 16 of your return, perform the following calculation:
- (Line 14 x Line 16) + (Line 15 x Line 16) = 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 16 of this guide).

Tax Due Calculation

Tax Due Calculation			
18	Total Tax Payable - add lines 4, 13 and 17	18	\$
19	Adjustments	19	\$
20	Tax Due (or Credit) - add lines 18 and 19	20	\$
21	Previous Balance	21	\$
22	Total Due (or Credit) - add lines 20 and 21	22	\$
23	Payment Amount - transfer to payment voucher below	23	\$

Line 18 Total tax payable Line 4 + Line 13 + Line 17 = Total spirits tax payable for the reporting period.

Line 19 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 20 Tax due (or credit) Line 18 + Line 19 = Tax due (or credit) for the reporting period.

Line 21 Previous balance Your previous balance, if any, is pre-populated on the paper return. Use this figure to calculate the Total due (or credit).
Note: 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. If you require further information regarding your account balance, please contact the ministry.

Line 22 Total due (or credit) Use the Previous balance (if any) set out on Line 21 of your return.
Line 20 + Line 21 = Total due (or credit) for the reporting period.

Line 23 Payment amount If you have entered an amount owing in Line 22 – Total due (or credit), then enter that amount on Line 23 and transfer this amount to the payment voucher portion of your return. If you have reported zero or a credit amount on Line 22 – Total due (or credit), you do not owe tax for this reporting period and may leave Line 23 blank.

Please retain this guide for future reference. If you require additional copies, please refer to our website 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 la spiritueux et spiritueux panaché ». Vous pouvez obtenir un exemplaire en appelant le 1-866-ONT-TAXS (1-866-668-8297) ou en visitant ontario.ca/finances.