

Beer Return Guide

Revised: July 2026

The information in this guide will help beer tax collectors complete the Beer Return and Schedules to account for the Ontario beer tax and amounts on account of Ontario beer tax collectable and payable for the reporting period. It also provides information about filing requirements, supporting schedules, penalties, offences and payment information for remitting the beer tax.

For more information about how beer tax applies, go to the ministry's [Beer Tax webpage](#).

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 This Return

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

- Ontario beer manufacturers, including microbrewers and non-microbrewers (for the purposes of this guide, non-microbrewers are referred to as beer manufacturers), and
- Holders of liquor sales licences with brew pub endorsements issued by the Alcohol and Gaming Commission of Ontario (i.e., brew pubs).

File, Pay and View Your Beer Return Online

The Beer Return, which includes supporting schedules, must be filed electronically using the Ministry of Finance's online filing service, [ONT-TAXS online](#).

ONT-TAXS online is the ministry'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 Beer Return, including the supporting schedule(s), must be completed and filed for each reporting period even if you did not have any activity to report for the period.

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

The return for each reporting period will be available through ONT-TAXS online in the month before it's due.

When filing online, first select the business type:

- Beer manufacturer
- Microbrewer
- Brew Pub

Then, complete the return in the following order:

- Inventory Reconciliation (part of Schedule A)
- Adjustments (Schedule B), if applicable
- Total Worldwide Beer Production (Schedule A) – if applicable
- Tax Due Calculation (Beer Return)

The Tax Due Calculation section is automatically populated and calculated based on information entered.

You must keep records to support all amounts reported on the return and schedules.

How to File Returns and Make Payments

Returns and schedules must be filed using ONT-TAXS online.

Alternative filing methods may be accepted, only in limited circumstances. If you require an alternative filing method, contact us at 1-866-ONT-TAXS (1-866-668-8297).

Online payments are encouraged; however, payments are also accepted:

- By mail to:

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

- At certain ServiceOntario locations on behalf of the ministry. For ServiceOntario Centre locations with tax services and their hours of operation and telephone numbers, visit www.ontario.ca/locations/serviceontario.

Print your Account or Business 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.

Penalties and Offences

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

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

Failure to Collect Required Tax may result in a penalty equal to 100% of the amount not collected. Where the failure is due to neglect, carelessness, wilful default or fraud, an additional penalty of 25% of the amount (minimum \$100) may also apply.

Knowingly giving false information, altering records, or attempting to evade tax may result in fines starting at \$500 or 25% of the tax owed (whichever is greater), up to \$10,000 plus twice the tax, up to 2 years in jail, or both.

Account Number or Business Number

Your Account Number or Business Identification Number is the unique number assigned by the ministry to your beer tax account.

Change of Information

Please notify the ministry of any changes to your business name, address, business structure or contact information. When contacting the ministry be sure to use your Account Number or Business Number.

Records Retention

To ensure 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
- every document which verifies the information in the records and books.

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

For more information regarding records retention, visit ontario.ca/recordretention.

For more information regarding audits, visit ontario.ca/taxaudit.

Certification

The authorized signing officer must confirm that the information provided in the return is, to the best of their knowledge, true, correct and complete before submitting the return.

Authorizing or Cancelling a Representative

You may authorize a third party (for example, an accountant or solicitor) to file your Beer Return and make payments on your behalf.

When filing using ONT-TAXS online, you may authorize a third party directly through the online service. This authorization allows the representative to access your account, file returns and make payments on your behalf, based on the access permissions you grant.

A third party can also be authorized by completing an [Authorizing or Cancelling a Representative form](#) and submitted to the ministry before the return is filed.

Freedom of Information

Personal information collected within the Spirits 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)

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

Beer 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 beer tax-related terms and definitions.

Beer basic tax

Beer basic tax is the tax payable on beer pursuant to Part II of the Liquor Tax Act, 1996.

The beer basic tax is applied to the total volume of beer distributed, when applicable (e.g., The Beer Store and manufacturer's on-site retail stores). Licensees with brew pub endorsements report only draft beer made at their brew pub.

Draft beer

Draft beer is beer manufactured by a beer manufacturer or microbrewer that is sold in containers, each having a capacity of 18 litres or more.

Beer made at a brew pub is also draft beer for the purposes of the Act. Draft beer is subject to a different basic tax rate than non-draft beer.

Non-draft beer

Non-draft beer is beer made by a beer manufacturer for sale in containers, each of which has a capacity of less than 18 litres (for example, cans, bottles and growlers). Non-draft beer is subject to a different basic tax rate than draft beer.

Taxable distribution (other than by sale)

Taxable distribution (other than by sale) refers to beer used or distributed by you without charge (e.g., staff parties) and includes distributions that do not qualify under the promotional distribution exemption or that exceed the maximum promotional distribution exemption amount. **In these situations, you are considered the purchaser of the beer and must pay the applicable tax.**

Schedule A – Product Distribution

Licensees with a Brew Pub Endorsement

Complete **Schedule A – Inventory Reconciliation**, followed by **Schedule B – Adjustments** (if applicable) and then the **Tax Due Calculation**. When using ONT-TAXS online, information entered in the schedules is used to automatically calculate and populate the **Tax Due Calculation**.

Product Available

Opening inventory

Record your opening inventory, in litres, of draft beer manufactured at the brew pub for the current reporting period. This value should be the same as the Closing Inventory from the preceding reporting period.

Product manufactured

Amount, in litres, of draft beer manufactured at the brew pub during the reporting period.

Adjustment for shrinkage

If applicable, amount, in litres, claimed as an adjustment, due to shrinkage, of draft beer manufactured at the brew pub that occurred during the reporting period. For the purposes of completing this schedule, shrinkage is considered to be evaporation.

Inventory losses

If applicable, amount, in litres, claimed for non-shrinkage inventory losses, that can be verified by the ministry, that occurred during the reporting period.

Inventory losses are losses of beer that occur prior to the distribution of the draft beer made at the brew pub and where, by reason of the loss, the beer is considered to be unconsumable (e.g., spoilage, line flushing).

Losses that are incurred after the distribution of the draft beer made at the brew pub on which beer tax or amounts on account of beer tax have been remitted to the ministry that can be verified by the ministry must be reported on **Schedule B**.

Total product available

Total draft beer made at the brew pub available for the reporting period.

Taxable Distribution

Sales at primary location

Amount, in litres, of draft beer made and sold at the brew pub during the reporting period.

Sales at secondary location

Amount, in litres, of draft beer made at the brew pub and sold at the secondary location related to the brew pub during the reporting period. Under the Act, a place is a secondary location related to a brew pub if all of the following conditions apply:

1. draft beer made at the brew pub is sold to a purchaser at the place,
2. the place is not part of the brew pub,

3. there is a valid licence for the place or the sale of the draft beer at that place is made in accordance with a caterer's endorsement attached to the licence for the brew pub, and
4. if a separate licence for the place is in effect, the holder of the licence for the brew pub has a direct or indirect ownership interest of at least 51 per cent in the business that sells beer at the place.

Taxable distribution (by sale)

Taxable distribution (by sale) of draft beer made at the brew pub during the reporting period.

Taxable distribution (other than by sale)

Amount, in litres, of draft beer made at the brew pub that was used or distributed by you without charge during the reporting period. Refer to the Beer tax-related terms and definitions section of this guide for more details about Taxable distribution (other than by sale).

Brew pub taxable distribution

Total taxable distribution of draft beer made at the brew pub for the reporting period.

Non-Taxable Distribution

Non-taxable distribution (other than by sale)

Amount, in litres, of draft beer made at the brew pub that you distributed without charge in Ontario during the reporting period for which you are claiming an exemption, under the promotional distribution exemption. Refer to the Beer Tax-Related Terms and Definitions section of this guide for more information about Non-taxable distribution (other than by sale).

Note: As for all entries on the return and schedules, keep records supporting the exemption claimed.

Closing inventory

Closing inventory at the end of the reporting period. This value should be the Opening Inventory for the next reporting period.

Go to **Schedule B – Adjustments** to claim any adjustments. Under certain circumstances, you may claim an adjustment (refund) to recover the beer tax, or amounts on account of the beer tax, that you collected and remitted to the ministry. If there are no adjustments, go to the **Tax Due Calculation**.

Beer Manufacturers and Microbrewers

Complete **Schedule A – Inventory Reconciliation** for non-draft and draft beer, followed by **Schedule B – Adjustments** (if applicable) and then **Total Worldwide Beer Production**. When using

ONT-TAXS online, information entered is used to automatically calculate and populate the **Tax Due Calculation**.

Note: Include amounts, in litres, of beer that has not been filled into any container for shipment (i.e., beer still in brite tank) as draft beer.

Product Available

Opening inventory

Record the opening inventory, in litres, of beer for the current reporting period. This value should be the same as the Closing Inventory from the preceding reporting period.

Draft from opening Inventory converted into non-draft - out

Amount, in litres, of draft beer from your opening inventory that has been converted to (i.e., packaged as) non-draft beer during the reporting period.

This only applies to draft beer and is reported on **Schedule A: Inventory Reconciliation – Draft Beers (Litres)**. It reports the amount of draft beer that has been reduced due to the conversion from draft to non-draft beer (e.g., from brite tank into bottles).

The amount reported should be the same as the amount reported on **Schedule A: Inventory Reconciliation – Non-Draft Beers (Litres)**.

Draft beer loss incurred in converting draft beer to non-draft beer is reported as Inventory losses on **Schedule A: Inventory Reconciliation – Draft Beers (Litres)**.

Draft from opening inventory converted into non-draft - in

Amount, in litres, of draft beer that has been converted to (i.e., packaged as) non-draft beer during the reporting period.

This only applies to non-draft beer and is entered on **Schedule A: Inventory Reconciliation – Non-Draft Beers (Litres)**. It reports the amount of non-draft beer that has been increased due to the conversion of draft beer into non-draft beer (e.g., from brite tank into bottles).

The amount reported should be the same as the amount reported on **Schedule A: Inventory Reconciliation – Draft Beers (Litres)**.

Product manufactured

Amount, in litres, of beer you manufactured during the reporting period. Include amounts that you manufactured for any other beer manufacturer or microbrewer.

Also include amounts, in litres, of beer that you had previously distributed and collected an amount on account of tax on but was returned to you and not destroyed.

If beer is returned to you and you intend to redistribute, you may claim an adjustment on **Schedule B: Adjustments** for the amount on account of tax previously collected and remitted on the returned product. In this case, you still need to include the amount, in litres, of the returned product in this line.

Interplant transfers – in

Amount, in litres, of beer you received pursuant to the inter-provincial interplant transfer policy (i.e., transfer of beer made at your manufacturing facility that is outside of Ontario but within Canada to your manufacturing facility in Ontario), as permitted under federal excise law and Ontario liquor licensing legislation, during the reporting period.

Other transfers – in

Amount, in litres, of beer you received from any other beer manufacturer or microbrewer during the reporting period that was not received pursuant to the inter-provincial interplant transfer policy.

Include amounts **received** from another beer manufacturer or microbrewer where your role is limited to packaging only (i.e., co-packing).

Include amounts **returned** from another beer manufacturer or microbrewer that they packaged for you (i.e., co-packing).

Inventory losses

Amount, in litres, claimed for inventory losses (if applicable) that can be verified by the ministry, during the reporting period.

Inventory losses are losses of beer that occur prior to the distribution of the beer, and where, by reason of the loss, the beer is unconsumable (e.g., spoilage, line flushing).

Losses that are incurred after the distribution of the beer on which beer tax or amounts on account of beer tax have been remitted to the ministry that can be verified by the ministry must be reported on **Schedule B: Adjustments**.

Total product available

Inventory Reconciliation – Non-draft beer: total non-draft beer available for the reporting period.

Inventory Reconciliation – Draft beer: total draft beer available for the reporting period.

Taxable Distribution

- A taxable distribution occurs when beer has been sold, shipped or otherwise distributed (whichever occurs first), and the beer is subject to the beer basic tax, such as delivery to your own brewery retail store or to The Beer Store or one of its warehouses.

Note: If The Beer Store subsequently makes a non-taxable distribution (e.g., distribution to the LCBO, etc.), you may claim an adjustment (refer to Schedule B) on your return.

- Beer shipped to your own warehouse for **storage purposes only**, whether onsite or offsite of the manufacturing facility, has generally not been sold or delivered to another person and therefore is generally not considered to be a distribution until it leaves the warehouse to be delivered.

The Beer Store

Amount, in litres, of beer distributed to The Beer Store during the reporting period.

Brewery retail store

Amount, in litres, of beer distributed to your own brewery retail store during the reporting period.

Do not include beer 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). These sales should be included under LCBO Sales.

Taxable distribution (by sale)

This is the total Taxable distribution (by sale) of beer during the reporting period.

Taxable distribution (other than by sale)

Amount, in litres, of beer that was used or distributed by you without charge during the reporting period. Refer to the **beer tax-related terms and definitions** section of this guide for **Taxable distribution (other than by sale)**.

Manufacturer/Microbrewer taxable distribution

The total taxable distribution for the reporting period.

Non-Taxable Distribution

- A non-taxable distribution occurs when beer has been sold, shipped or otherwise distributed, and the beer is not otherwise subject to the beer basic tax, such as distributions to or through the Liquor Control Board of Ontario or one of its warehouses, or in situations where you are claiming an exemption from tax (e.g., promotional distribution exemption).
- Beer shipped to your own warehouse for storage purposes only, whether onsite or offsite of the manufacturing facility, has generally not been sold or delivered to another person and therefore is generally not considered to be a distribution until it leaves the warehouse to be delivered.
- Beer that you have sold but are shipping to your own warehouse for pick-up by the person who purchased the beer has been sold and must be reported as a distribution.

LCBO sales

Amount, in litres, of beer you sold directly to the [Liquor Control Board of Ontario \(LCBO\)](#) or distributed on behalf of the LCBO during the reporting period. This includes:

- Beer distributed by you to LCBO Convenience Outlets.
- Beer distributed by you to licensees (e.g., bars and restaurants).
- Beer 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).
- Beer distributed pursuant to a purchase order from the LCBO to recipients, such as grocery and convenience stores that have an authorization from the Alcohol Gaming Commission of Ontario to sell beer in that store.

Duty-free sales

Amount, in litres, of beer sold 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) during the reporting period.

Exports

Amount, in litres, of beer sold and delivered **outside of Ontario** during the reporting period.

This includes purchases by the Government of Canada where the beer is warehoused in Ontario and afterwards is exported for use by Canadian diplomatic or consular offices abroad.

This also includes distributions to other nations’ embassies and consulates outside of Ontario.

Interplant transfers – out

Amount, in litres, of beer you distributed pursuant to the inter-provincial interplant transfer policy (i.e., transfer of beer made at your manufacturing facility in Ontario to your manufacturing facility

that is outside Ontario but within Canada) during the reporting period as permitted under federal excise law and Ontario liquor licensing legislation, during the reporting period.

Other transfers – out

Amount, in litres, of beer you transferred to any other beer manufacturer or microbrewer during the reporting period that was not transferred pursuant to the inter-provincial interplant transfer policy.

Include amounts you sent to another beer manufacturer or microbrewer where their role is limited to packaging only (i.e., co-packing, sending beer out for packaging only).

Include amounts you returned to a beer manufacturer where your role was limited to packaging only (i.e., co-packing, sending back beer you packaged).

Non-taxable distribution (other than by sale)

Amount, in litres, of beer you distributed without charge in Ontario during the reporting period for which you are claiming the **promotional distribution exemption**. Refer to the **Beer tax-related terms and definitions** section of this guide for more information.

Note: As for all entries on the return and schedules, keep records supporting the exemption claimed.

Manufacturer/Microbrewer non-taxable distribution

Total non-taxable distribution for the reporting period.

Closing inventory

Closing inventory at the end of the reporting period. **This amount should be the Opening Inventory for the next reporting period.**

Total Worldwide Beer Production

The **Total Worldwide Beer Production** information is used to determine if a beer manufacturer is considered to be a microbrewer for a sales year.

To be considered a microbrewer for a sales year, a beer manufacturer must meet all of the required criteria. For details about qualification criteria, refer to the Ministry of Finance webpage pertaining to beer taxes and microbrewers at ontario.ca/beertax.

Manufacturer/Microbrewer

Amount, in litres, of all beer you manufactured worldwide, including in Ontario, during the reporting period. Include amounts you manufactured:

- for yourself;
- for your affiliate(s); and
- under contract for any other beer manufacturer or microbrewer.

This amount is not necessarily the same as the amount reported on **Schedule A: Inventory Reconciliation**.

Affiliate(s)

Amount, in litres, of all beer manufactured worldwide, including in Ontario, by every affiliate of yours during the reporting period. Include amounts manufactured by that affiliate:

- for itself;
- for you; and
- under contract for any other beer manufacturer or microbrewer.

Enter the name(s) of the affiliate(s) in the space provided. If there is insufficient space, attach a list.

Other manufacturer(s)/microbrewer(s)

Amount, in litres, of all beer manufactured worldwide, including in Ontario, for you or for an affiliate of yours by any other beer manufacturer or microbrewer during the reporting period.

Enter the name(s) of the other beer manufacturer(s) or microbrewer(s) that manufactured beer for you or for your affiliate(s) and the volume that they manufactured in the space provided. If there is insufficient space, attach a list.

Do not include amounts received from another beer manufacturer where your role was limited to packaging only (i.e., co-packing, receipt of beer for you to package).

Total beer produced

This is the total beer produced worldwide for the reporting period.

Schedule B – Adjustments

Complete only if applicable. If not, proceed to Tax Due Calculation.

Under certain circumstances, you may claim an adjustment (refund) to recover the beer tax, or amounts on account of the beer tax, that you collected and remitted to the ministry.

Each adjustment must be recorded separately, including adjustments for prior periods. Prior period adjustments are adjustments that could not be reconciled during the reporting period that covered the distribution. This may include, for example, beer that was originally distributed to The Beer Store but

was later shipped by The Beer Store to the LCBO (including LCBO Convenience Outlets) or to licensees on behalf of the LCBO.

Only claim adjustments for amounts not included in refund claims previously submitted to the ministry.

Adjustments may be submitted for losses incurred by a person to whom the beer was sold or delivered due to the following:

- Verifiable losses (i.e., product that is lost, stolen, or destroyed) for product on which an amount on account of tax has been reported and remitted on a previous return. For example, if beer was distributed to The Beer Store and the beer tax was remitted on a return but the beer was later stolen, you may claim an adjustment for the amounts on account of tax that was remitted on the stolen product, provided the loss can be verified.
 - Verifiable losses that are incurred prior to amounts on account of the beer tax becoming collectible or payable must be claimed on Schedule A as Inventory Losses.
- Bad debts (i.e., uncollectible debts).

Note: As for all entries on the return and schedules, keep records supporting the adjustment claimed.

Adjustment Period

Insert the reporting period for which the adjustment is being claimed or reported (e.g., the reporting period in which the beer tax or an amount on account of the beer tax was collected on the beer that is the subject of the adjustment being claimed or reported).

Customer name

Identify the recipient of the product to which the adjustment relates.

Customer business no.

Provide the recipient's federal Business Number (or if not a Canadian jurisdiction, provide the recipient's Identification Number) for the product to which the adjustment relates.

Adjustment reason

Provide the reason for the adjustment being claimed or reported. Adjustment reasons include:

- Quality Issue
- Damaged Product
- Customer Return – Inventory
- Customer Return – Destroyed
- Licensee Return – Inventory
- Licensee Return – Destroyed
- Promotional/Event Activity

- Transfers from TBS to LCBO
- Bad Debt
- Overstock/End-of-Season Return
- Expired Product-Unsaleable
- Draft/Non Draft Tax Variance

Adjustment type

Select the adjustment type that applies to the product (e.g., Brew Pub, Manufacturer Draft/Non-Draft, Microbrewer Draft/ Non-Draft). This selection automatically applies the correct beer tax rate and calculates the tax adjustment amount.

Size

For each adjustment claimed or reported, enter the size of each container:

- For a typical bottle of beer where the volume is represented in millilitres (mL), enter the value in millilitres (e.g., enter “341”).
- For a typical keg of beer where the volume is represented in litres (L), enter the value in litres (e.g., enter “58.6”).

Volume

For each adjustment claimed or reported, enter the volume of each container:

- Where the volume is represented in millilitres, enter “mL”.
- Where the volume is represented in litres, enter “L”.

Numbers per unit

For each adjustment claimed or reported, enter the number of containers in a unit of product (e.g., for a case (unit) of beer containing 24 bottles, enter “24”).

Numbers of unit

For each adjustment claimed or reported, enter the number of units (e.g., for three 24-bottle cases of beer, enter “3”). Enter the number of units as a negative value to reduce the amount of tax payable or to claim a credit.

Quantity adjustment

The Quantity Adjustment is automatically calculated.

Example 1:

For three 24-bottle cases of 341 mL beer bottles, the following calculation is used:

- $\text{Size} \times 0.001 \times \text{Number per unit} \times \text{Number of Units} = \text{Quantity adjustment.}$
- $341\text{mL/bottle} \times 0.001\text{L/mL} \times 24 \text{ bottles/case} \times -3 \text{ cases} = -24.552 \text{ L.}$

Example 2:

For three 58.6 L kegs, the following calculation is used:

- $\text{Size} \times \text{Number per unit} \times \text{Number of units} = \text{Quantity Adjustment.}$
- $58.6\text{L/keg} \times 1 \text{ keg/unit} \times -3 \text{ units} = -175.8 \text{ L.}$

Basic tax rate

The Basic Tax Rate is automatically prepopulated based on the Adjustment Period entered and the Adjustment Type selected.

Basic tax adjustment

The adjustment is automatically calculated using the Basic Tax Rate and Quantity Adjustment.

$\text{Quantity Adjustment} \times \text{Quantity Adjustment} = \text{Basic tax adjustment for the reporting period.}$

The following sections apply only to an adjustment period that is prior to April 1, 2026.

Include Environmental Tax

Check this box if the adjustment includes environmental tax.

Volume tax rate

The Volume Tax Rate is automatically prepopulated based on the adjustment period entered.

Volume tax adjustment

The Volume Tax Adjustment is automatically calculated using the Volume Tax Rate and Quantity Adjustment.

$\text{Quantity Adjustment} \times \text{Volume Tax Rate} = \text{Volume tax adjustment for the reporting period.}$

Note: Volume tax adjustments do not apply to beer produced at a brew pub and sold at that brew pub or at a related secondary location.

Environmental tax rate

The Environmental Tax Rate is automatically prepopulated based on the adjustment period entered.

Environmental tax adjustment

The Environmental Tax Adjustment is automatically calculated using the Number Per Unit and Number of Units.

Number Per Unit x Number of Units x Environmental Tax Rate = Environmental tax adjustment for the reporting period.

Note: As beer made at a brew pub is not subject to the environmental tax, this adjustment is not applicable to beer made at a brew pub that is sold at that brew pub or at a secondary location related to that brew pub.

Total adjusted tax amount

The total of all adjustments is automatically calculated and transferred to the **Adjustments** field on the **Review** screen and included in the **Tax Due (Credit)**.

Instructions for Reviewing the Tax Due Calculation and Submitting the Return

The **Tax Due Calculation** fields are automatically populated for review based on the information entered on the previous screens.

On the **Review** screen, the following fields are automatically populated:

- **Total tax payable:** The total amount of beer tax payable for the reporting period.
- **Adjustments:** The total of all beer tax adjustments (debit or credit) for the reporting period.
- **Tax due (or credit):** The total beer tax amount owing or credit payable after adjustments for the reporting period.

If changes are required, you may return to the relevant section to update the information.

Before submitting the return, the authorized signing officer confirms that the information provided in the return is, to the best of their knowledge, true, correct and complete.

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 bière ». Vous pouvez obtenir un exemplaire en appelant le 1-866-ONT-TAXS (1-866-668-8297) ou en visitant ontario.ca/finances.