



**GOVERNMENT LIQUOR AUTHORITY – REPORT OF OPERATIONS  
For the Fiscal Year Ended March 31, 2023**

**Liquor Control Board of: Name of province/territory**

**Name:**

**Title:**

**Liquor Control Board of: Name of province/territory**

Please update above information if necessary.

Please complete questionnaire and return by **November 3, 2023** to:

**Statistics Canada  
Electronic File Transfer Service**  
<https://eft-tef.statcan.gc.ca/>

**AUTHORITY**

Collected under the authority of the *Statistics Act*, Revised Statutes of Canada, 1985, Chapter S19. Completion of this questionnaire is a legal requirement under this Act.

**CONFIDENTIALITY**

Confidential when completed. Statistics Canada is prohibited by law from releasing any information it collects which could identify any person, business, or organization, unless consent has been given by the respondent or as permitted by the *Statistics Act*. Statistics Canada will use the information from this survey for statistical purposes.

**PURPOSE**

Information from this survey will be used for statistical purposes on the operations of the provincial and territorial government liquor authorities, as inputs for the Canadian System of National Accounts and for the data submission to the Minister of Finance according to the *Federal-Provincial Fiscal Arrangements Act*.

This survey collects the financial and operating data needed to develop national and regional economic policies and programs. Your information may also be used by Statistics Canada for other statistical and research purposes.

**RECORD LINKAGE**

To enhance the data from this survey and to minimize the reporting burden, Statistics Canada may combine it with information from other surveys or from administrative sources.

**FAX/E-MAIL TRANSMISSION DISCLOSURE**

Statistics Canada advises you that there could be a risk of disclosure during the transmission of information by facsimile or e-mail. However, upon receipt, Statistics Canada will provide the guaranteed level of protection afforded all information collected under the authority of the *Statistics Act*.

**INSTRUCTIONS**

1. Report amounts in thousands of dollars and thousands of litres.
2. Net income in item 7 of section 2 should agree with net income as per your annual report.
3. If actual financial and non-financial data are not available, estimates may be used in this report. Indicate estimated data with "E".

**FURTHER INFORMATION**

Public Sector Statistics Division  
Statistics Canada, Ottawa, Ontario, Canada  
Email "statcan.pssdinfo-dsspinfo.statcan@statcan.gc.ca"  
<http://www.statcan.gc.ca>

<b>Date:</b>	<b>Name of person completing this report:</b>	<b>Official Position:</b>	<b>Telephone:</b>
			<b>Email:</b>

**GOVERNMENT LIQUOR AUTHORITY - REPORT OF OPERATIONS**  
**Liquor Control Board of: Name of province/territory**

**SECTION 1 – RETAIL OUTLETS IN OPERATION AT YEAR END**

(number)

*(Please refer to retail outlet definitions provided on Page 5)*

1. Stores operated by liquor authority .....

2. Agency liquor stores .....

**3. Other:**

(a) General merchandise and grocery stores .....

(b) Off-site beer retail outlets .....

(c) Off-site wine retail outlets .....

(d) On-site breweries' retail outlets .....

(e) On-site wineries' retail outlets .....

(f) Ferment-on-premises .....

(g) Other retailers .....

Specify: .....

**Total number of retail outlets** .....

**SECTION 2 – FINANCES**

(thousands of dollars)

**1. Sales of alcoholic beverages excluding GST/HST, other retail taxes, container value, and discounts**

(a) Total – Sales by liquor authority as shown in Section 3.1 .....

(b) Less: Discounts .....

(c) **Net sales** [2.1.a minus 2.1.b] .....

2. Container and bottle sales .....

3. Cost of sales .....

4. **Net trading profit** (2.1.c plus 2.2, minus 2.3) .....

**5. Other income (exclude amounts collected on behalf of others):**

(a) Licences and permits .....

(b) Fines, penalties, and confiscations .....

(c) Proceeds from sales of fixed assets included in net income .....

(d) Interest income .....

(e) Rental income .....

(f) Other income .....

**Total – Other income** .....

**6. Selling and administrative expenses:**

(a) Employee wages, salaries, and benefits .....

(b) Policing and enforcement .....

(c) Depreciation expense .....

(d) Interest expense .....

(e) Property taxes .....

(f) Other expenses .....

**Total – Selling and administrative expenses** .....

7. **Net income** (should agree with the value declared in your annual report) .....

[2.4 plus 2.5 (total), minus 2.6 (total)]

**GOVERNMENT LIQUOR AUTHORITY - REPORT OF OPERATIONS**  
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**SECTION 3 – SALES WITHIN PROVINCE/TERRITORY BY TYPE OF BEVERAGE: (excluding GST/HST, other retail taxes and container value)**

Please provide reasons for significant changes (if any) to reported data from the previous reporting period.

**1. Sales by Liquor Authority**

(Include only sales by stores operated by liquor authority and agency liquor stores [see Section 1.1 and Section 1.2])

Value		
Canadian	Imported	Total

(thousands of dollars)

Volume		
Canadian	Imported	Total

(thousands of litres)

**(a) Spirits:**

- Alcohol .....
- Brandy .....
- Gin .....
- Liqueurs .....
- Rum .....
- Whisky .....
- Vodka .....
- Other .....



**Total – Spirits .....**

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**(b) Wines:**

- Sparkling (White, Rosé) .....
- Non-Sparkling:
  - Red .....
  - White .....
  - Rosé .....
  - Fortified .....
- Other .....



**Total – Wines .....**

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**(c) Beers (excluding container value):**

- Light Beer (0.6% to 4.0%) .....
- Regular Beer (4.1% to 5.5%) .....
- Strong Beer (5.6% and over) .....



**Total – Beers .....**

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**(d) Ciders, Coolers & Other Refreshment Beverages:**

- Ciders .....
- Spirit Coolers .....
- Wine Coolers .....
- Beer Coolers .....
- Other Refreshment Beverages .....



**Total – Ciders, Coolers & Other Refreshment Beverages .....**

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**(e) Total – Non-alcoholic Beverages (0.5% and under) .....**

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**Total – Sales by Liquor Authority .....**

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**SECTION 3 – SALES WITHIN PROVINCE/TERRITORY BY TYPE OF BEVERAGE: (excluding GST/HST, other retail taxes and container value) – Continued**

**2. Sales by all Other Retail Outlets**  
 (Sales not included in Section 3.1)

Value		
Canadian	Imported	Total

(thousands of dollars)

Volume		
Canadian	Imported	Total

(thousands of litres)

(a) **Total – Spirits** .....

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(b) **Wines:**

Sparkling (White, Rosé) .....

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Non-Sparkling:

Red .....

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White .....

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Rosé .....

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Fortified .....

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Other .....

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**Total – Wines** .....

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(c) **Beers (excluding container value):**

Light Beer (0.6% to 4.0%) .....

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Regular Beer (4.1% to 5.5%) .....

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Strong Beer (5.6% and over) .....

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**Total – Beers** .....

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(d) **Ciders, Coolers & Other Refreshment Beverages:**

Ciders .....

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Spirit Coolers .....

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Wine Coolers .....

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Beer Coolers .....

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Other Refreshment Beverages (ORB) .....

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**Total – Ciders, Coolers & Other Refreshment Beverages** .....

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(e) **Total – Non-alcoholic Beverages (0.5% and under)** .....

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**Total – Sales by All Other Retail Outlets**

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**3. Sales to licensed establishments (bars, restaurants, etc.) included in Section 3.1 and 3.2:**

Value
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(thousands of dollars)

Volume
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(thousands of litres)

(a) Spirits .....

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(b) Wines .....

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(c) Beers .....

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(d) Ciders, Coolers & ORB .....

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**GOVERNMENT LIQUOR AUTHORITY - REPORT OF OPERATIONS**  
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**SECTION 4 (IF APPLICABLE) – SALES WITHIN PROVINCE/TERRITORY BY TYPE OF CANNABIS PRODUCT: (excluding GST/HST and other retail taxes)**

1. Sales by Cannabis Authority: (Include only sales by stores operated by cannabis authority)	Value	Weight	
	(thousands of dollars)	Actual	Dried cannabis equivalent
		(thousands of grams)	
(a) Dried cannabis .....			
(b) Inhaled cannabis extracts .....			
(c) Ingested cannabis extracts .....			
(d) Solid cannabis edibles .....			
(e) Cannabis beverages .....			
(f) Topicals, seeds, and other cannabis products .....			
<b>Total - Sales by Cannabis Authority .....</b>			

2. Sales by all Other Retail Outlets: (Sales not included in Section 4.1)	Value	Weight	
	(thousands of dollars)	Actual	Dried cannabis equivalent
		(thousands of grams)	
(a) Dried cannabis .....			
(b) Inhaled cannabis extracts .....			
(c) Ingested cannabis extracts .....			
(d) Solid cannabis edibles .....			
(e) Cannabis beverages .....			
(f) Topicals, seeds, and other cannabis products .....			
<b>Total - Sales by all Other Retail Outlets .....</b>			

**SECTION 5 (IF APPLICABLE) – CANNABIS FINANCES** (thousands of dollars)

1. Sales of cannabis by cannabis authority (as shown above in Section 4.1) .....	
2. Cost of sales .....	
3. Net trading profit (5.1 minus 5.2) .....	
4. Other cannabis income .....	
5. Selling and administrative expenses .....	
6. Net Income (5.3 plus 5.4, minus 5.5) .....	

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**SECTION 6 – GLOSSARY**

**Retail Outlets:**

<b>Agency liquor stores</b>	Privately-owned retail locations that are supplied by the provincial liquor authority for consumption off-premises; includes duty free outlets (sales reported in the financial statements of the liquor authority).
<b>Ferment-on-premises</b>	Do-it-yourself retail establishments where clients produce their own alcoholic beverages on-site.
<b>General merchandise and grocery stores</b>	Privately-owned retail locations that sell, among other goods, alcoholic beverages that are supplied by manufacturers and/or wholesalers.
<b>Off-site beer retail outlets</b>	Privately-owned retail locations that sell beer products supplied directly by the manufacturers.
<b>Off-site wine retail outlets</b>	Privately-owned retail locations that sell wine products supplied directly by the manufacturers.
<b>On-site breweries' retail outlets</b>	Privately-owned retail locations that produce and sell beer products directly to customers on the same premises.
<b>On-site wineries' retail outlets</b>	Privately-owned retail locations that produce and sell wine products directly to customers on the same premises.
<b>Other retailers</b>	Any other retail establishment that sells alcoholic beverages to the general public for consumption off-premises.
<b>Stores operated by liquor authority</b>	Retail locations that are wholly owned, operated, and supplied through the provincial/territorial liquor authority (sales reported in the financial statements of the liquor authority).

**Alcoholic Beverages:**

<b>Alcohol</b>	Alcoholic beverages with 80% alcohol content and greater.
<b>Beer</b>	Alcoholic beverages brewed in whole or in part from malt, grain or any saccharine matter without any process of distillation, with an alcohol content greater than 0.5%.
<b>Beer Coolers</b>	Alcoholic beverages containing beer mixed with various fruit juices and/or other flavourings, with an alcohol content less than 15% and greater than 0.5%.
<b>Canadian</b>	Produced or blended with Canadian alcoholic beverages in Canada.
<b>Cider</b>	Alcoholic beverages made primarily from fermented apples.
<b>Fortified</b>	Includes wines to which distilled spirits have been added.
<b>Imported</b>	Imported in bottles, or in bulk for bottling by liquor authority.
<b>Liqueurs</b>	Alcoholic beverages containing distilled alcohol with fruits, flowers, spices, and/or other sweetening agents, with a minimum alcohol content of 15%.
<b>Non-alcoholic beverages</b>	Any beverage with an alcohol content of 0.5% or less.
<b>Other Refreshment Beverages (ORB)</b>	Other refreshment and pre-mixed beverages not elsewhere classified, with an alcohol content less than 15% and greater than 0.5%.
<b>Other Spirits</b>	Other spirits not elsewhere classified.
<b>Other wines</b>	Alcoholic beverages made primarily from other fermented fruits and/or botanical substances, excluding cider.
<b>Spirits</b>	Alcoholic beverages produced by distillation of a mixture produced from alcoholic fermentation.
<b>Spirit Coolers</b>	Alcoholic beverages containing distilled alcohol mixed with various fruit juices and/or other flavourings, with an alcohol content less than 15% and greater than 0.5%.
<b>Wine</b>	Alcoholic beverages made primarily from fermented grapes.
<b>Wine Coolers</b>	Alcoholic beverages containing wine mixed with various fruit juices and/or other flavourings, with an alcohol content less than 15% and greater than 0.5%.

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SECTION 6 – GLOSSARY – Continued

**Cannabis Products:**

<b>Actual weight</b>	The weight of the cannabis product, excluding packaging. Also known as net weight.
<b>Cannabis beverages</b>	Beverages infused with cannabis.
<b>Dried cannabis</b>	Any part of a cannabis plant that has been subjected to a drying process, other than seeds. This category includes pre-rolled products.
<b>Ingested cannabis extracts</b>	Products produced using extraction processing methods, or by synthesizing phytocannabinoids, and that are intended for ingestion.
<b>Inhaled cannabis extracts</b>	Products produced using extraction processing methods, or by synthesizing phytocannabinoids, and that are intended for inhalation.
<b>Solid cannabis edibles</b>	Food products infused with cannabis.
<b>Topicals</b>	Products that include cannabis as an ingredient and that are intended to be used externally (e.g., skin, hair, nails).
<b>Seeds</b>	Seeds of the cannabis plant.
<b>Other cannabis products</b>	Cannabis products not elsewhere classified.

FOR INFORMATION ONLY