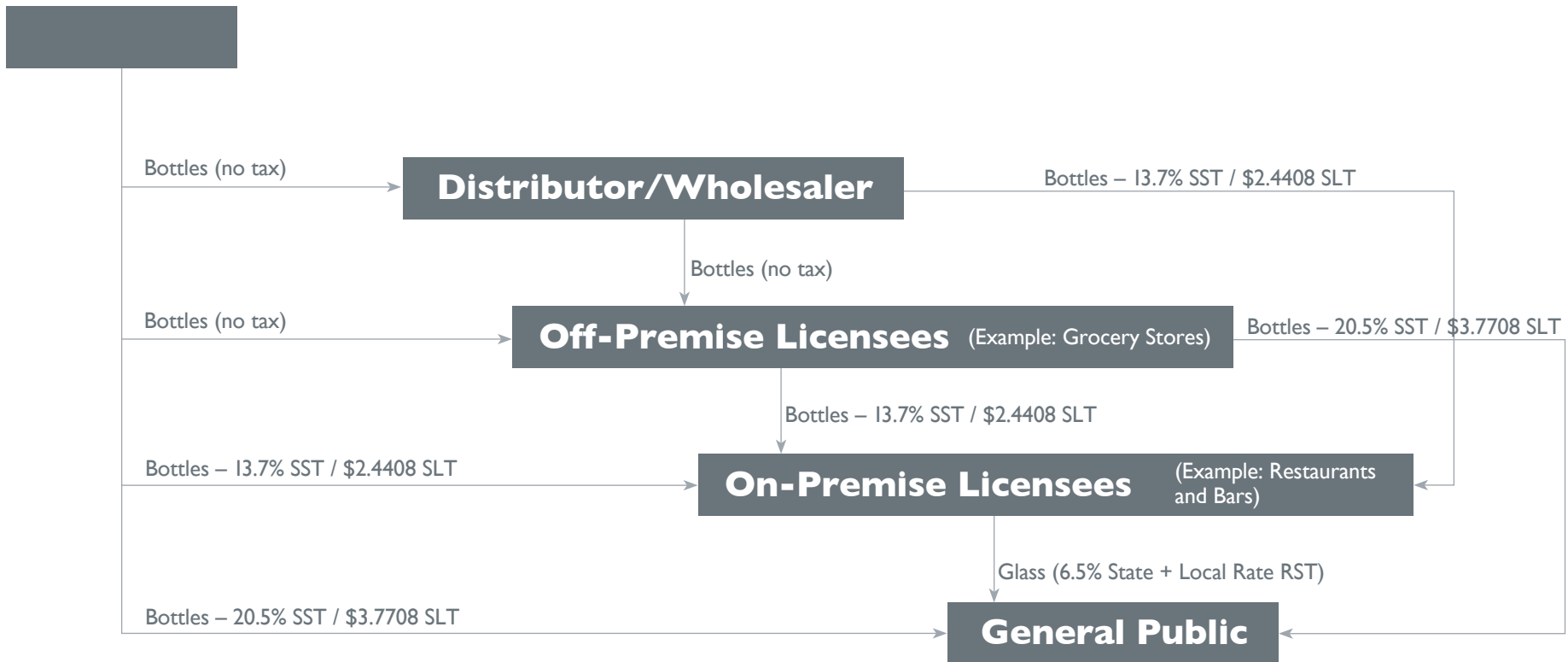


Sales of Spirits

How sales and liter taxes apply



SST – Spirits Sales Tax
 SLT – Spirits Liter Tax
 RST – Retail Sales Tax

Spirits Sales Tax –	13.7%	-or-	20.5%
Spirits Liter Tax –	\$2.4408 per liter		\$3.7708 per liter

This diagram does not include applicable business and occupation (B&O) taxes.