



50 Corriveau Avenue
St. Albert AB T8N 3T5
Telephone: 780-447-8600
Fax: 780-447-8989
Toll Free: 1-800-272-8876
aglc.ca

November 3, 2021

To whom it may concern:

RE: GOODS AND SERVICES TAX (GST) – LIQUOR SALES

The Alberta Gaming, Liquor and Cannabis Commission (AGLC) operates under the authority of the *Gaming, Liquor and Cannabis Act* and in accordance with requirements of the Criminal Code and the *Gaming, Liquor and Cannabis Regulation*. AGLC is responsible for administering and regulating the gaming, liquor and cannabis industries in Alberta.

Prior to a liquor product being available in Alberta, each liquor manufacturer/supplier or a representative (agent) must register the product with AGLC, including cost of the product (the invoice price). When products are ordered and shipped to the licensees (e.g., liquor retailers) a wholesale price for the product is charged, comprised of the invoice price, bottle deposit, recycling costs, provincial markup, GST and federal customs and excise duties (if applicable). AGLC collects payments from licensees and in turn remits applicable payments to all pertinent parties, including a remittance to the Canada Revenue Agency (passing through Government of Alberta) for GST collected on the sales.

Sincerely,

A handwritten signature in black ink, appearing to read 'Monika Kossowska', written over a horizontal line.

Monika Kossowska, CPA, CGA
Acting Vice President, Corporate Services and Chief Financial Officer