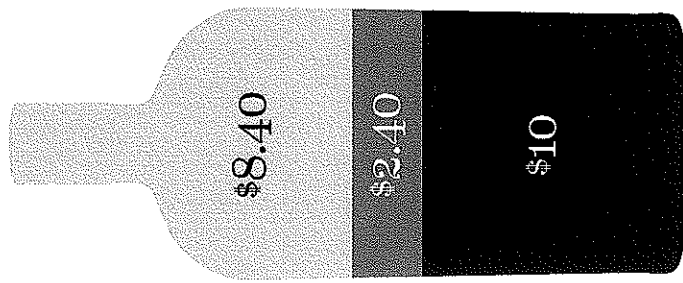


OBWA

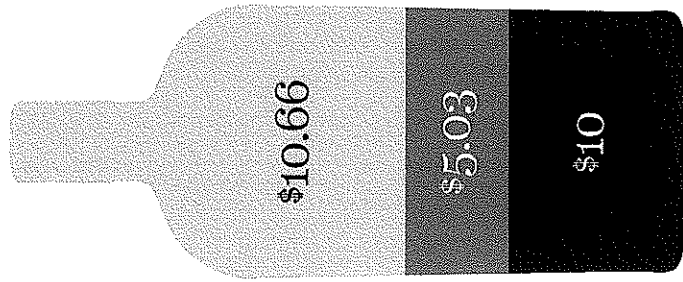
DISTILLED SPIRITS PRICE COMPARISON

Assumptions:

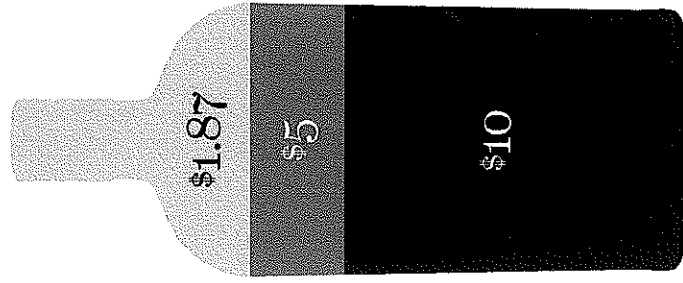
750ml bottle of 80 proof vodka, with a landed cost of \$10 at warehouse.
18% Wholesale Markup (15% margin) • 25% Retail Markup (20% margin)



OR \$20.80



WA \$25.69



CA \$16.87

	Taxes & Fees
	Wholesale & Retail Markup
	Product Cost

Taxes & Fees:

10% Wholesale Fee\$1.18
 17% Retail Fee 2.76
 20.5% Sales Tax 3.89
 Liter Tax 2.83

Markup:

Wholesale 18%
 Retail 25%
 (Pre - 1183 Price\$22.57)

Taxes:

Excise Tax\$0.66
 Sales Tax1.21
 (Av. 7.5%)

Markup:

Wholesale18%
 Retail25%