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Dear Alberta Liquor Industry Stakeholders:

On November 28, 2024, the House of Commons has passed Bill C-78, the [Tax Break for All Canadians Act](#), which provides temporary GST relief on select goods and services, including some alcoholic beverages. **If the Act receives Senate approval**, these items will be GST exempt from December 14, 2024, to February 15, 2025.

Eligible beverages include:

- Beer and malt beverages
- Wine, cider and sake (including fortified) that are 22.9% alcohol by volume (ABV) or less
- Spirit coolers and premixed alcoholic beverages that are 7% ABV or less
- De-alcoholized beverages

The following alcoholic beverages are not included:

- Spirits and spirit coolers with more than 7% ABV
- Alcoholic beverages (other than beer, malt beverages, wine, cider and sake) with more than 7% ABV

The legislation exempts GST on qualifying items throughout the supply chain, regardless of whether they are being purchased retail or wholesale.

This means, GST will be removed from all qualifying products purchased from AGLC authorized warehouses and manufacturers starting December 14, 2024. The wholesale price will be adjusted effective December 14, 2024.

For questions regarding operational impacts, Alberta retailers and manufacturers should refer all questions to the Canada Revenue Agency.

Additional Resources:

[GST/HST break](#)

[A Tax Break for All Canadians Act](#)