

The provinces of British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, Nova Scotia and Newfoundland will ensure that any differential mark-ups, including cost-of-service charges, will include only those differential costs that are "necessarily associated with marketing of the imported products" as outlined in the panel's findings. This will include the removal of the differential in the general and administrative components of the cost of service.

The provinces of British Columbia, Alberta, Manitoba, Ontario, Quebec and Nova Scotia will provide equivalent competitive opportunities with respect to access to retail points-of-sale for both imported and provincially produced beer.

In the provinces of British Columbia, Alberta, Manitoba, Ontario, Quebec and Newfoundland, both imported and provincially produced beer will be provided equal opportunity with respect to delivery from in-province warehousing to retail points-of-sale.

In exercising their right to regulate the consumption of alcohol through the use of minimum pricing, the provinces of British Columbia, Ontario and Newfoundland will ensure their pricing systems conform to the panel's conclusion that minimum prices not be fixed in relation to the prices at which domestic beer is supplied.

Canada considers that in taking this action it has fully met the requirements of Article XXIV:12 of the General Agreement. Canada is willing to consult with any interested contracting party on the implementation of the panel's recommendations.