"cost of service" means the audited expenses incident to the purchase, storage, delivery to sales points, handling and sale of alcoholic beverages:

"the Community" means "the European Economic Community";

"delisting" means a revocation of a listing:

"distilled spirits" means spirits, liqueurs and other spirituous beverages:

"distribution" means access to the points of sale for alcoholic beverages other than outlets of the Canadian competent authorities;

"listing" means a decision by a Canadian competent authority whether brands or varieties of distilled spirits, wines and beer may be sold in its outlets;

"mark-up" means the amount added to a base price and to applicable duties and taxes which results in the establishment of a retail price;

"mark-up differential" means the difference between the mark-up on a product of the Community and the mark-up on the like product of Canada other than additional costs of service necessarily associated with imported products of the Community;