

RSMA GUIDANCE DOCUMENT:  
USING THE NEW FORM

# New RSMA Form Guidance

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## Introduction

Retail Sales Markup Allocation (RSMA) reporting is an important measure of industry health and helps us inform policy decisions. It is essential that manufacturers report their product sales to us promptly and that fees are paid in the agreed upon time. We offer various methods of payment that can be discussed with the Accounts Receivable department.

Please note, RSMA reporting must be submitted no later than the 15<sup>th</sup> of the month following the reporting month (i.e. September reporting must be submitted by October 15<sup>th</sup>)

## Contact Information

If you have any concerns or questions, please contact the permits office at:

### Mailing address

93 Chain Lake Drive  
Halifax, Nova Scotia  
B3S 1A3

### Office address

93 Chain Lake Drive  
Halifax, Nova Scotia  
B3S 1A3

### Email

[Permits@MyNSLC.com](mailto:Permits@MyNSLC.com)

### Phone

(902) 450-5914

## Why is there a new form?

The Retail Sales Markup Allocation is a fee that was introduced in 2006 and is considered a minimal contribution to the health and social costs associated with the sale and consumption of alcohol, as well as a means to track the sale of a restricted product in our province. This data provides us insights into the health and growth of the industry which supports us in making informed decisions regarding supports for local producers.

In 2020, it was identified that the NSLC conduct a review of the remittance process. We concluded that RSMA is not being applied uniformly by all producers. As a result, the NSLC has developed and is implementing a streamlined form to make it easier for local producers to record their sales and further understand the channels in which RSMA applies.

## What has changed with the new form?

- Producers will no longer have to report each individual product on the RSMA form
- Producers will no longer be required to submit a separate form for each category of product
- Producers will no longer be required to pay RSMA fees on samples or employee's giveaways
- Producers will now be required to specify channels of reporting
- Producers will now be required to report each location separately, and tabs are provided in the new form for each location
- Producers will now be required to report out-of-province sales made, although this will not attract an RSMA fee
- Producers will now be required to report total hospitality room sales
- HST and bottle deposits are no longer included in the sales that are reported
- The total volume information collected will now be the volume produced, and data on the volume sold will no longer be collected
- RSMA will now be reported by each sales channel and net sales dollars
- Producer net sales dollars reported to calculate the RSMA will now align with how sales are reported on the producer's financial statements
- First submission using the new form will be May 15<sup>th</sup> with April 2023 sales information

## How to fill out the new form

For step-by-step guidance on using the form, click [HERE](#). Additional examples are provided below.

**Section 2 Example:**

*\* Please note, RSMA is not collected on this section of the form. The data solely provides key insights on the health of the industry.*

If a local winery produced 1 hectolitre of finished product in the month and had 3 litres of employee giveaways and 1 litre of spillage, they would input their production volume information as follows:

VOLUME IN HECTOLITRES	BEER	WINE	CIDER	SPIRITS	RTD	TOTAL
VOLUME PRODUCED IN CURRENT MONTH		1.00				1.00
LESS: SAMPLES/EMPLOYEE GIVEAWAYS		0.03				0.03
LESS: SPILLAGE/SHRINKAGE		0.01				0.01
<b>ENDING VOLUME BY HECTOLITRE FOR MONTH</b>	<b>-</b>	<b>0.96</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.96</b>

The winery would report an adjusted volume by hectolitre of 0.96 for the month. This volume is produced, not volume sold during the period.

Giveaways will include volume (not sales value) of product included in the price of a **ticket** for entry to an event such as wine tours, Halifax Beerfest (breweries). Product that is sold during an event or other offsite location should be reported in Section 3 “Sales made under offsite retail permit” example: farmers markets.

**Section 3 Example:**

If a local distillery collected the following net revenue (excluding HST and applicable bottle deposit) in a calendar month:

- \$3,400 direct retail sales
- \$2,000 to licensees
- \$600 out of province sales

The distillery producer would input the above net sales into the RSMA calculator as follows:

CHANNEL	BEER	WINE	CIDER	SPIRITS	RTD	TOTAL NET SALES BY CHANNEL
DIRECT RETAIL - PACKAGED PRODUCT AND KEGS SOLD TO THE END CONSUMER				\$ 3,400.00		\$ 3,400.00
DIRECT WHOLESALE LICENSEE - PACKAGED PRODUCT AND KEGS SOLD FOR RESALE				\$ 2,000.00		\$ 2,000.00
SALES TO PRIVATE RETAIL STORES (PWSS) - ALL SALES TO BE INCLUDED						\$ -
FARMERS MARKETS / EVENT SALES						\$ -
HOSPITALITY ROOM SALES - PINTS, FLIGHTS, GROWLERS, ETC. (NO IMPACT ON RSMA DUE)						\$ -
SALES OUT OF PROVINCE - ALL SALES (NO IMPACT ON RSMA DUE)				\$ 600.00		\$ 600.00
<b>TOTAL ACTUAL NET SALES BY CATEGORY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000.00</b>	<b>\$ -</b>	<b>\$ 6,000.00</b>

In this example above the RSMA would be collected on the licensee and direct retail sales only. RSMA is not applicable on the out of province sales. The RSMA would be \$103.85  $[(\$3,400 + \$2,000) / 2.60] * 5\%$  plus HST \$15.57. The final RSMA paid would be \$119.42.

**Section 3 with hospitality room example:**

If a local brewery collected the following net revenue (excluding HST and applicable bottle deposit) in a calendar month:

- \$2,500 direct retail sales
- \$3,700 to licensees
- \$1,200 to PWSS
- \$850 on site consumption which is the wholesale equivalent to one keg at \$150

The producer would input the above listed net sales into the RSMA calculator as follows:

CHANNEL	BEER	WINE	CIDER	SPIRITS	RTD	TOTAL NET SALES BY CHANNEL
DIRECT RETAIL - PACKAGED PRODUCT AND KEGS SOLD TO THE END CONSUMER	\$ 2,500.00					\$ 2,500.00
DIRECT WHOLESALE LICENSEE - PACKAGED PRODUCT AND KEGS SOLD FOR RESALE	\$ 3,700.00					\$ 3,700.00
SALES TO PRIVATE RETAIL STORES (PWSS) - ALL SALES TO BE INCLUDED	\$ 1,200.00					\$ 1,200.00
FARMERS MARKETS / EVENT SALES						\$ -
HOSPITALITY ROOM SALES - PINTS, FLIGHTS, GROWLERS, ETC. (NO IMPACT ON RSMA DUE)	\$ 850.00					\$ 850.00
SALES OUT OF PROVINCE - ALL SALES (NO IMPACT ON RSMA DUE)						\$ -
<b>TOTAL ACTUAL NET SALES BY CATEGORY</b>	<b>\$ 8,250.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,250.00</b>
<b>HOSPITALITY ROOM (USED IN CALCULATION OF RSMA FEE DUE)</b>						
	<b>BEER</b>	<b>WINE</b>	<b>CIDER</b>	<b>SPIRITS</b>	<b>RTD</b>	
WHOLESALE KEG EQUIVALENT OF HOSPITALITY ROOM SALES	\$ 150.00					

In this example above the RSMA would be collected on all inputted sales. The total RSMA would be \$204.61  $[(\$2,500 + \$3,700 + \$1,200 + \$150) / 1.845] * 5\%$  plus HST \$30.69. The final RSMA paid would be \$235.30.

**RSMA Submission Instructions**

Your RSMA reporting must be submitted on the provided spreadsheet by the 15th of the following month. For example, this means April reporting must be submitted by May 15th.

If you have more than one retail store you must submit a report for each location. Please note, there are multiple location tabs in the RSMA form Excel document. Reporting will be completed based on the net sales collected of the unit sold and should directly match your financial statements for alcohol sales.

Submissions can be sent to [NSManufacturersReport@MyNSLC.com](mailto:NSManufacturersReport@MyNSLC.com).

## Documents and Records Requirements

Please note that all the records and documents to support the RSMA reporting and remittance process must be retained for a period of at least six years in accordance with the NSLC's Manufacturers and Permit Policy.

## Online Resources

Please visit the [NSLC Trade Site](#) for a step-by-step instructional video using the new form.