

**NORTH CAROLINA ALCOHOLIC BEVERAGE CONTROL COMMISSION
SPECIAL PURCHASE ALLOWANCE (SPA)
30-DAY PROGRAM**

MINIMUM SPA AMOUNTS:

| Eligible Size | Minimum Retail Discount |
|---------------|-------------------------|
| 1.75L | \$4.00 |
| 1.0L | \$2.00 |
| .75L | \$3.00 |
| 700ml | \$3.00 |

The monthly SPAs must be entered into the NC ABC Commission Pricing System at least ninety (90) days prior to the month in which the SPA will be offered. The Commission will notify the local ABC Boards a minimum of sixty (60) days prior to the month of retail reduction.

The SPA item must be a regular listing and have sufficient inventory available for purchase by ABC Boards during the month in which the case cost and retail price are reduced. Failure to maintain inventory, may result in the suspension of future SPAs. The Commission may approve a code for an SPA up to **six** times in a 12-month period. There must be a **minimum of one month** between SPAs on a product.

Items submitted for SPA shall not be reduced below the minimum required federal tax payment on the case.

MONTHLY SPA SUBMITTAL SCHEDULE:

| Month of Retail Sale | Submittal Date |
|----------------------|----------------|
| January | October 1 |
| February | November 1 |
| March | December 1 |
| April | January 1 |
| May | February 1 |
| June | March 1 |
| July | April 1 |
| August | May 1 |
| September | June 1 |
| October | July 1 |
| November | August 1 |
| December | September 1 |

**This policy is subject to change. The Commission reserves the right to alter this policy when it is deemed to be in the best interest of the State of North Carolina.*

SPA INSTRUCTIONS

In the Pricing System, retrieve the product code for which you wish to offer the SPA. In the Filing Options box, select Monthly Reductions.

| FILING OPTIONS |
|------------------------------------|
| Filing has changed |
| Assign NC Code |
| Update Item |
| Edit Filing |
| Update Image |
| Show All Filings |
| Monthly Reductions |
| Cancel |

In the Reductions, select the month and year you wish to add the SPA.

Add a new reduced price:

| | | |
|-------|------|----|
| Feb ▼ | 2025 | Go |
|-------|------|----|

Use the Reverse Calculator to calculate the case cost at the reduced retail price, subtract this case cost from the regular case cost for that month. Enter the differences between the case costs as the SPA. Then click calculate.

| | |
|--|----------------------|
| Month Listed for Sale: February, 2024 | |
| Current FOB: | 302.04 |
| Freight: | .00 |
| Case Cost Less Bailment: | 302.04 |
| SPA: | <input type="text"/> |
| <input type="button" value="Calculate"/> | |

| | |
|--------------------------------|----------------------|
| Current FOB, Freight Less SPA: | <input type="text"/> |
| Net FOB, Freight + Bailment: | <input type="text"/> |
| Net Bottle Price: | <input type="text"/> |
| Net MB Price: | <input type="text"/> |

***If you add a quarterly price change, you will need to delete then re-add the SPA, as the updated pricing does not automatically re-calculate. ***