



NEW ZEALAND

WINE SHIPPING GUIDE 2024



INTRODUCTION

Wine production is a major export market to many countries around the globe.

Due to our experience in handling the worldwide transportation of wine, DHL Express leads the market as both an advisor and distributor. This booklet has been prepared as a useful tool for wine exporters, to provide an insight into exporting wine to many international markets. It gives detailed information relating to Customs duties and taxes, license and permit regulations, documentary requirements and specific country restrictions that apply to the importation of wine.

Many countries also have strict regulations regarding documentation requirements. To enable a more streamlined process through Customs at destination, we have included a set of suggested Commercial Invoice guidelines. As a general rule, this format is recommended for use to all countries.

This regulation guide applies to all wine shipped as samples and for personal consumption.

Please note that the information in this document should be used as a guide. It can be changed at any time, without advance notice, in line with changes to Customs regulations in each destination country.

For up-to-date information please refer to one of the following:

- Your Sales Representative
- Customer Service
- DHL Trade Automation Service – <https://tas.dhl.com>



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Destination	Shipping Restrictions	Duties & Taxes	Clearance	Documentation required	Additional info
Argentina	Wine is accepted in small quantities for personal consumption of the importer. Bottles of 350ml and/or 750ml only. Please contact Argentina DHL Express prior to shipping a consignment of wine to enable us to give you the most current information.	Duty: 23% VAT: 21%	Door to door delivery in areas with delivery capability. Pick up in DHL office also available.	Commercial Invoice	If quantities exceed personal consumption, or import has commercial purposes, formal clearance with the intervention of a broker may be required, along with additional information.
Australia	Wine containing Glycol is prohibited. Any shipment that has more than 1 Litre of alcohol/ wine OR weighs more than 1 KG, will be stopped for Imports Foods inspections and inspected (costs apply)	Duty: 5% GST: 10% WET*: 29% (*WET = wine equalisation tax) Duties and Taxes will be charged irrespective of value, DDP Incoterm preferred to avoid delays.	Average clearance time is 1 to 2 business days.	Commercial invoice must show: - - quantity in litres - alcoholic strength by volume. - State if for human consumption - Whether for private or business use Failure to provide these documents will result in clearance delays, increased biosecurity costs and incorrect calculation of duties and taxes. Specific brands and/or product names must NOT be used as the goods description on the waybill or Invoice. Example "Johnnie walker" instead of the general commodity being "Whiskey."	The AUD\$1,000 low value threshold does not apply to wine. Important note: Duty and tax is payable on all shipments of wine regardless of value. Samples are not exempted.
Austria	Acceptable in small quantities (= under or equal to 22 percent: still wines 2 litres, sparkling wines and liquor 1 litre, above 22 percent: 1 litre) as gifts for private individuals otherwise import license/permit is required.	VAT: 20%. No consumption VAT. Tax: between 15€ and 1200€/100 litres, regarding to the quality and origin. Additional excise tax to be expected	Standard formal clearance declaration applies.	When quantity is greater than 300L, a wine certificate ex. origin IOS is necessary. Invoice must state quantity, volume, alcohol % and nature of wine (red, white, sparkling...) per bottle. Please be advised about additional excise tax.	Volume of alcohol should be on the invoice to locate the correct tariff code.
Bahrain	Consignee must have an import license for commercial quantity. No limit for personal use and no limit for commercial use. Company must be registered with the Ministry of Finance. Limited quantity for personal use. Subject to excise tax.	Duty: 125% of the total CIF (declared value, insurance and freight).	Clearance time is 48 business hours when a copy of the import license is provided.	The following needs to be provided by consignee if value exceed USD\$1,300. WB, invoice, Country of Origin (COO). Customers must provide detailed commercial invoice, packing list, copy of commercial registration, CPR, ID card or passport and any import licenses/permits or authority approvals requirements (if applicable).	Import license is compulsory. Shipment can be cleared on arrival if import license is provided beforehand. Expect delay in clearance until import license is presented by consignee.
Bangladesh	Due to the laws of the Muslim religion, alcohol is prohibited from being imported into Bangladesh				
Barbados	No known limitations.	Sparkling wine – BBD 5.50 /litre 2 litre containers – BBD 2.64 /litre Grape – BB1.32 /litreIOS Liquor – BBD 14.3 /litre Brandy (not exceeding 40% vol) – BBD 11.45 /litre Other Brandy – BBD 13.43 /litre	Average clearance time is 2 to 3 business days.	A detailed commercial invoice.	

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Belgium	No known limitations.	Duties vary depending on alcohol vol. percentage and type of wine VAT: 21% Duty and excise: Depends on the type of wine. – Additional packaging levy	Clearance on arrival. No low value exemptions.	For import of alcoholic beverages the customs invoice should mention following info (cumulatively): (1) Total bottles; (2) Total ML/CL per bottle; (3) Total % alcohol; (4) Generic Name (e.g. beer, wine, whisky, tequila, rum, etc.); (5) Only for wines: "red" or "white"; "sparkling" or "non-sparkling".	It's important to mention the following as clear as possible on the invoice: Amount of bottles ML/cl per bottle Total % alcohol Red / white + sparkling / non-sparkling Wine as generic name
Brazil	Shipments accepted only to companies as consignee. Import license required. Invoice has to provide full description of items, the complete information of the shipper and the manufacturer of the goods, the freight value (if prepaid shipment), the incoterm and the payment.	For formal import, taxes and duties vary based on the NCM (HS) code.	All wine imports are processed under Formal Import clearance procedures. Informal shipments of wines are not allowed.	Original invoice signed with blue ink, packing list and Certificate of Origin (COO). AWB description of contents field must contain the info "Formal IMP"	Import license required. Consignee must be registered with the Agriculture Ministry. If the wine is sent for the first time to Brazil, a sample must be collected for analysis by the MA. (Brazilian FDA).
Bulgaria		VAT: 20% Duty and excise: Depends on the type of wine.	All wine imports are processed as Formal Import clearance procedures. Informal shipments of wines are not allowed. A full data declaration submitted and registered by Customs. Co-ordination with Common Agricultural Policy department of Bulgarian Customs is obligatory. Clearance time can take up to 2 business days. DHL Bulgaria does not offer clearance for alcoholic beverages, requiring excise banderols.	Common Agricultural Policy Department at Bulgaria Customs must be notified. Certificate of Analyses is required with information about: colour, sort/ brand, alcoholic content (%), pressure in the bottle, sugar contents; kind of alcoholic contents (natural fermentation or additional alcohol); geographic region; crops. Copy of the label on the bottle; V11 form from shipper, issued by Agricultural Ministry of shipping country. Detailed commercial invoice with described type of wine, trade mark, net quantity for bottle, pcs, percentage of alcoholic ingredient. For small quantities /1-2 bottles/ for private persons – a copy of the label may replace the Certificate of Analyses. For more than 150 l. wine - VI Certificate is mandatory. Sparkling wine – the pressure on the tap must be described.	
Canada	All alcohol must be addressed to the Provincial Alcohol Board of the province the consignee resides in with a C/O noting the consignee/importer. Alcohol shipments (including a sample) cannot be combined with any other products under single shipment.	Duties and taxes are varied and are based on provincial tax rates.	DHL Canada cannot clear alcohol. Each Province has its own policy. Some use designated brokers while others have in-house brokers. Importers cannot use any other broker. This includes personal importation.	Commercial invoice must include: – Size of bottle – Alcohol percentage content – Type of wine – Country of manufacture.	Shipments must be packaged correctly using Styrofoam and additional packaging. This will minimise the chance of damage in transit. Note: Spirits are considered Dangerous Goods in most cases.

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Chile	<p>Up to 30 liters, the SAG (Servicio Agrícola Ganadero) performs a documentary inspection.</p> <p>If the product exceeds 30 liters, a formal import permit (Certificado de Destinación Aduanera CDA) plus an analysis at the importer's warehouse or storage place is required.</p> <p>analysis at the importer's warehouse or storage place</p>	<p>Tax: 19% over (CIF* & Duty) Additional tax: 20.5% over (CIF* & Duty)</p> <p>If you can allow, FTA is removed only duty amount.</p> <p>*Declared value, insurance, and freight.</p>	<p>Average clearance time is 3 to 5 business days.</p> <p>Permits and authorisations with Chilean Agriculture Department (SAG) must be presented and completed for clearance.</p>	<p>Please include the following in a detailed commercial invoice:</p> <ul style="list-style-type: none"> – Quantity of bottles – Wine variety – Unit of measure in millilitres – Alcohol contents. <p>Original Phytosanitary Certificate must be attached to documentation. Please expect additional costs and 3-5 additional days of clearance.</p>	<p>All wine imports are reviewed by the Agricultural government agency call "SAG" (Servicio Agrícola Ganadero)</p>
China	<p>PFX is the best way to clear such license and permit control merchandise, the receiver must be an individual, no company name on the waybill. And the purpose of the import is private use only.</p> <p>If cannot be cleared as PFX, formal clearance is an optional service, but pls ensure the IOR must be involved and assigned by the receiver. The requirements are complicated, pls refer to the column documentation required.</p>	<p>PFX: calculated on FOB TAX: 50% of the goods value. The customs has an reference price, POP is strongly recommended for valuation process.</p> <p>Formal: calculated on CIF Duty/vat/excise are subjected to the classification of the wine.</p> <p>Spirit: Duty10%/Vat 13%/excise 10% Wine of grapes: Duty14-20%/Vat 13%/excise 10% Vermouth: Duty 65%/Vat 13%/excise 10%</p>	<p>Average clearance time is 3 to 5 business days.</p>	<p>PFX: any of option below total goods value<1,000 CNY only one bottle of wine in the shipment: no value limitation ppwk: ID copy of the receiver</p> <p>Formal: no value limitation Registration number in the CN customs of below parties: producer/exporter/importer IOR Certificate of the country of original Sanitary certificate of the org country Chinese label</p>	<p>Attention: below cities are not supported to import such merchandises(transit via HK by road) Guangzhou, Shenzhen, Shantou, Dongguan, Zhuhai, Changsha, Zhengzhou, Nanchang, Wuhan, Fuzhou, Xi'an If the wine is produced in JP, pls ensure to enquire with the CN customs team before shipping.</p>
Cyprus	<p>Sample and gift shipments must not exceed 3 litres in quantity and USD\$25 in value.</p> <p>Beer: max quantity: 24 tins. Wine and Spirits: max quantity: 10Litre (2.6gal). Liqueurs: max quantity: 5Litre (1.3gal).</p> <p>Large commercial shipments must send via Airfreight service on a Door-to-Airport basis.</p>	<p>VAT: 19% for non-EU countries.</p> <p>If shipment arrived from EU country, it must include AAD (Administrate Accompany Documents). (from EU tax warehouse to Cyprus tax warehouse)</p>	<p>Average clearance time is 1 to 2 business days for all non-EU countries.</p> <p>Delay: 48 hours, due to clearance by Ministry of Health</p>	<p>Commercial shipment from EUMS countries – AAD required.</p>	
Czech Republic	<p>Duty free limit 2 litres of wine and 1 litre of sparkling wine.</p> <p>ONLY FOR SHIPMENTS FROM AND TO PRIVATE INDIVIDUALS, NOT APPLICABLE FOR COMPANIES.</p> <p>Please contact destination prior to accepting shipment for any licenses or permits requirement.</p>	<p>Duty: 0%</p> <p>VAT: 21%</p> <p>Excise tax SPD rates: 5,76 – 32EUR/HLT – depends on kind of wine</p> <p>In most cases wine belongs to one of 3 rates below: - over 13% alc. 15,4EUR/HLT - up to 13% alc. 13,1EUR/HLT - 15–18% alc. 18,6EUR/HLT</p>	<p>Average clearance time is 1 to 2 business days.</p>	<p>Certificate of Origin (COO) may be included.</p> <p>All parts must be individually itemized. No zero values allowed.</p> <p>By EU regulation 353/2003 Sb. Alcohol stamps are required for import for company.</p>	<p>Proof of goods value and cooperation with consignee is necessary.</p>
Egypt	<p>Door-to-Door Freight service.</p> <p>Shipments must be sent on a Door-to-Airport, Airfreight basis.</p>	<p>Tariff: 3,000%</p> <p>Duty: 200% on top of CIF*</p> <p>*Declared value, insurance & freight.</p> <p>3000% customs duty + 150% VAT + 14% additional tax apply.</p>	<p>Clearance through Egyptian Customs is the responsibility of the consignee.</p>	<p>If the shipment contains more than 4 litres, Analysis Certificate and a Health Certificate must be provided to Customs to enable clearance.</p>	

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Fiji	No known limitations.	<p>VAT:9%</p> <p>Sparkling wine: 2204.10 – Sparkling wine</p> <p>2204.10.10 – Of an alcoholic strength by volume of 1.15% volume or less</p> <p>Fiscal duty: 32%</p> <p>Excise duty: 15%</p> <p>VAT:9%</p> <p>2204.10.90 – Other</p> <p>Fiscal duty :\$11.29/litre /litre Excise duty: 15%</p> <p>VAT:9%</p> <p>Still wine: Alcohol strength by volume of 1.15% or less.</p> <p>Fiscal duty: 32%</p> <p>Excise duty: 15%</p> <p>VAT:9%</p>	Average clearance time is 1 to 2 business days.	A detailed commercial invoice. Invoice must state volume of alcohol as a percentage and exact amounts	<p>-Full name and address of shipper and consignee</p> <p>-Date and invoice number</p> <p>-Incoterms (terms of trade)</p> <p>-Quantity/pieces</p> <p>-Total weight of shipment</p> <p>-Full description of contents; unit price of item and total value of shipment (detailing currency); signature and company stamp.</p>
Finland	<p>For shipments in excess of 5 litres, the consignee must apply for an import permit.</p> <p>Alcohol cannot be imported as a gift.</p> <p>Importing for commercial purposes requires import license.</p> <p>The import of alcohol by private persons is allowed only if they customs clear the shipments by themselves at the Customs online service.</p>	<p>All alcohol imports are subject to duties and taxes.</p> <p>Duty, VAT, alcohol tax and recycling tax vary depending on the alcohol content and type of wine.</p> <p>Recycling tax is related to the packages recycling possibilities.</p>	Average clearance time is 3 to 4 business days. Fiscal clearance requires manual approach.	A detailed commercial invoice.	<p>When exporting outside EU, a Country of Origin (COO) authority approved VI 1 document is required. This document must contain the following:</p> <ul style="list-style-type: none"> – Good description – Alcohol percentage – How it is produced – Authorised laboratory analyse. <p>The document should accompany the parcel and to be attached to the declaration.</p> <p>There are some exceptions and reliefs to VI 1 document, if wine is packed max 5 litres and total amount of wine do not exceed 100 litres.</p>
France	<p>DHL France cannot ensure the import clearance of alcohol whatever is the quantity or the value.</p> <p>Only the companies can import alcoholic beverages. Private person cannot import alcohol and such shipment will be automatically returned to the origin.</p>		The shipper must use their own customs broker in order to arrange the import clearance and the final delivery.	The shipper's full name and address must be mentioned on both AWB and invoice.	

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Germany	No known limitations.	VAT 19% Duty > 150,01 € Excise tax for sparkling wine and wine >= 18 per mille	No gift declaration.	The goods (incl. hs-code etc.) must be stated separately on item level. Declaration as a set is not possible here. Wine produced in the EU with a protected designation of origin also requires this information ("Bordeaux", "Mosel", "Toscana"...). For sparkling wine with HS-Code 220410, %vol must be stated as well. For whiskey, if it is "Scotch", we still need the exact name "single malt, blended malt, single grain".	
Greece	Contact athcustoms@dhl.com for further enquiries. DHL GR does not undertake to clear any kind of food or drink stuff. (only exception: wine for private individuals) Consignee will have to appoint a 3rd party broker. COMPANIES : Consignee must be licensed by local authorities for importing alcohol products.	Duty, tax and VAT charges for commercial shipments are calculated upon arrival by Greek Customs and vary depending on the wine, volume and percentage of alcohol. Companies have to be addressed to their customs broker.	Consignee is contacted by DHL Greece prior to clearance to agree whether DHL or consignee's broker will handle Customs clearance. Shipments are held in Customs upon arrival for Formal Import clearance procedures (pre-clearance not possible). Following provision of import documentation, the average clearance time is 1 to 2 business days. All clearances are handled at Athens gateway, or can be transhipped to Thessalonica gateway if consignee selects self-clearance at Thessalonica (cannot be transhipped to any other Customs airport in Greece).	Packing list if more than one package. Commercial invoice should analyse alcohol volume, content, type of wine, etc. Consignee must provide following documentations: Electronic clearance authorisation (must have Greece TAX ID) Hard copy clearance authorisation (Original copy with notarised signature by relative authority) EORI* number for imports valued over 1,000€* (Economic Operator Registration and Identification [EU])	Companies: Consignee must be a registered wine importer. Also must be licensed by local authorities for importing alcohol products. Private Individuals: Quantity limited to approx. 6 bottles for personal consumption. Shipment will be physically inspected by customs' officers prior to clearance. An official letter addressed to Customs Authorities, stating that the items in the ship are for private use only might also be required by customs officers. Special Clearance Services apply: If DHL handles Customs clearance on behalf of the consignee, an import clearance fee will be charged to the consignee (excluding shipments sent on DTP basis). If clearance is handled by consignee's broker, Hand-over-to Broker fee and Warehouse Handling fee will be charged.

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Hong Kong	<p>Dutiable item transhipping through HK, permit is required for sea or land connection to final destination</p> <p>Consignee must have import license or pay duties.</p>	<p>100% of value of the goods, if subjected to duty.</p> <p>0% of value of the goods, if wine.</p>	<p>Shipment of liquor is subjected to examination, the Customs clearance process takes about 0.5 day to 1 day after the production of either the receiver's letter of authorisation with DHL;</p> <p>or an import permit issued to the receiver by Customs.</p> <p>Permit condition to print letters [HKDNP] with indelible ink on manufacturer's label of dutiable item during clearance in HK, condition exemption can be applied in advance through hkghubccstm@dhl.com with exemption reason, But subjected to HK Customs' final decision.</p>	<p>1) Either a letter of authorisation granted by the receiver to DHL is required for the acceptance of duty payment; or an import permit issued to the receiver by Customs.</p> <p>2) Upon Customs' request, importers or manufacturers of dutiable goods are required to produce contracts of sale, invoices, etc. for the purpose of assessing and calculating duties.</p> <p>3) Alcoholic liquor: alcohol content, age of wine, quantity, volume and brand req. for exemption proof, license application or calculation of duty rate. Dutiable item transhipping through HK, permit is required for sea or land connection to final destination, delay: 4-5 days</p>	<p>1) Liquor (including wine) with an alcoholic strength of more than 30% by volume measured at a temperature of 20: is subjected to duty.</p> <p>2) Duty on liquor is calculated according to the value of the goods. The value of the goods for assessment of duty will be the normal price which the goods would fetch, at the relevant time, on their sale in the open market between a buyer and seller independent of each other. The value for duty assessment would be the ex-warehouse price which should include all costs incidental to the sale of the goods borne by the seller such as packing cost, commission, royalty and licence fee but exclude the freight and insurance charges incurred in bringing them into HKSAR.</p>
Hungary	<p>Private cnee: 1. Consignments are not of a commercial nature - sent by one private individual to another: max. quantity sparkling wine & liquor 1L, still wine 2L, alcohol above 22% 1L. 2. Consignments are of a commercial nature: cnee must provide excise licence. (Imported consignments are 'not of a commercial nature' if they: (a) are of an occasional nature; (b) contain goods exclusively for the personal use of the consignee or his family, which do not, by their nature or quantity, reflect any commercial intent; (c) are sent to the consignee by the consignor free of payment of any kind.)</p>	<p>Wine in containers holding 2 litres or less, with alcoholic strength volume not exceeding 15% volume.</p> <p>Duty: 13.10€/hector litre.</p> <p>Alcoholic strength by volume exceeding 13% volume but not exceeding 15% volume.</p> <p>Duty: 15.40€/hector litre.</p> <p>Alcoholic strength by volume exceeding 15% volume but not exceeding 18% volume.</p> <p>Duty: 18.60€/ hector litre</p> <p>Alcoholic strength by volume exceeding 18% volume but not exceeding 22% volume.</p> <p>Duty 20.90€/hector litre.</p> <p>Alcoholic strength by volume exceeding 22% volume. Duty: 1.75€/ % volume/ hector litre. VAT: 27%</p> <p>*Declared value, insurance & freight.</p>	<p>Average clearance time is 3 business days, provided that the consignee produces all necessary documentation to Customs and approves a power of attorney which authorises DHL to clear the shipment on their behalf.</p>	<p>Commercial invoice must contain the following:</p> <ul style="list-style-type: none"> - Full name and address of shipper and consignee - Date and invoice number - Country of Origin (COO) - Incoterms (terms of trade) - DHL Airway bill number - Quantity/pieces - Total weight of shipment - Full description of contents; unit price of item and total value of shipment (detailing currency); signature and company stamp. 	

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India	<p>State excise import license is required from State Excise department.</p> <p>If content is free gift or an online purchase then a maximum of 1 litre bottle is permitted.</p> <p>For rest all cases the consignee will need to provide State Excise permission for import into India. Hence ship the goods only after consignee provides written communication that they have necessary import approvals. Further it may be noted that some of the states in India have a ban on consumption of alcoholic beverages. Hence before sending the goods consignee to confirm if the destination state has ban.</p>	<p>Duty on importing wine is 150% on assessable value.</p> <p>Even for B2C imports, it will be classified under HS chapter 2204, and duty of 150% will be applicable.</p>	<p>Average clearance time is 2 to 3 business days, provided that the consignee produces an import license and agrees to pay duty fees.</p>	<p>Documents required from consignee are as below:</p> <ul style="list-style-type: none"> – Authority letter from consignee authorising DHL for clearance on their behalf – State import license. <p>Any 3 documents from the Know Your Customer (KYC) procedure:</p> <ul style="list-style-type: none"> – Certificate of incorporation – Memorandum of Association – Articles of Association – Power of Attorney (POA) granted to its manager, officers or employees to transact business on its behalf – Copy of PAN allotment letter – Copy of telephone bill. 	<p>If assessable value of shipment exceed INR 100,000 or weight per piece of shipment is 70 kgs or above, formal clearance documents would also be required from consignee.</p> <p>All import license clearances will be under formal clearance only</p> <p>Formal clearance documents are listed below:</p> <ul style="list-style-type: none"> – Import export code copy – Authorized Dealer code
Indonesia	<p>Requires licenses from Ministry of Trade:</p> <p>Registered Importer for Alcoholic Beverages (IT-Alcoholic Beverages).</p> <p>Import Approval Certificate for Beverages containing Ethyl Alcohol (SPI-MMEA).</p> <p>Based on regulation number 199/PMK.010/2019 only 350 ml of alcohol beverages allowed.</p>	<p>350 ml of alcohol beverages subject to import duty 7.5% and VAT 10%. More than that will be destroyed by ID Custom (effective from 30th January 2020 throughout Indonesia).</p>	<p>Varied clearance time based on how the shipment is imported: formal, informal or free trade zone.</p>	<p>Importing wine will require an import permit to be provided by consignee upon clearance process.</p>	<p>Information from the Indonesian Customs National Single Window website www.intw.insw.go.id for your reference :</p> <ul style="list-style-type: none"> • HS Code: 22041000 • Permission Name: IT Alcoholic Beverages • Customs Clearance Code: 956 • Commodity: Alcoholic beverages • Regulation: Regulation of the Minister of Trade No. 20 of 2021 • Description: Fermented beverages (wine) from fresh grapes, including fermented beverages (wine) that are strengthened; grape must aside from heading 20.09, Fermented beverage (wine) radiated
Ireland	<p>Goods which exceed 15% alcohol content require additional taxes to be paid.</p>	<p>Wine:</p> <p>Still and sparkling, not exceeding 5.5% volume</p> <p>€141.57 per hectolitre</p> <p>Still, exceeding 5.5% volume but not exceeding 15% volume</p> <p>€424.84 per hectolitre</p> <p>Still, exceeding 15% volume</p> <p>€616.45 per hectolitre</p> <p>Sparkling, exceeding 5.5% volume</p> <p>€849.68 per hectolitre</p> <p>VAT: 23%</p> <p>Excise Duty is applicable</p>	<p>Standard formal clearance declaration.</p>	<p>Alcohol must be declared a WPX accompanied by commercial invoice.</p> <p>Invoices must clearly declare the type of alcohol contained therein, percentage of the alcohol, volume of liquid, and number of bottles.</p> <p>If multiple types of alcohol are contained within a single shipment, all types must be clearly stated and the relevant aforementioned information provided for each.</p>	<p>Failure to provide all required information pertaining to alcohol may cause delays in movement and potentially lead to goods being returned to origin. High rates of duty may apply.</p>

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Italy	From private individual to private individual , < 1 litre Liqueur, < 1 litre sparkling wine, < 2 litres still wine: 1 € UP TO MAX 45 € no sanitary control, consignee is exempt from both duties and VAT.	No excise goods. VAT: 22% PRIVATE: SCS DHL 30 €+ VAT 22% COMPANY: Ministry of Health clearance 55,28 € + SCS DHL 30 € + VAT 22%	Standard formal clearance declaration. Average clearance time is 3 to 4 business days.	Invoice and Airwaybill.	If destined to private customer, it can be accepted only up to 5 litre, it is subjected to authorization from Ministry of Health. There are additional costs and possible delays. If the shipment does not fulfil these requirements it will be left to Customs Authorities complete discretion to decide either to return or abandon the shipment. Acceptable only up to 70%, over 70% is prohibited.
	From company to private individual (personal use) , UP TO 30 KG IN ACCORDANCE WITH THE GOODS: no sanitary control, the recipient will pay duty and VAT according to the declared value				
	Company to company (for sale, consumption, tasting) , NO LIMIT CONGUIDED TO THE GOODS: the importer has to obtain the Sanitary Clearance (cost = 55,28 € + 30 € SCS of DHL fees) + duty and VAT according to the declared value				
	Company to company (for laboratory tests, technical tests, analysis, exhibitions, expositions) no limits CONGRUE TO GOODS: the importer must declare the use, no sanitary control. the importer will pay duties and vat according to the declared value.				
Japan	Non-perishables only. No refrigerant facility.	-Still Wine- General Duty Rate: 21.3% of CIF* value or JPY 156.8.- / litre, whichever is the less, subject to a minimum Customs Duty of JPY 93.- / litre WTO Duty Rate: 15% of CIF* value or JPY 125.- / litre, whichever is the less, subject to a minimum Customs Duty of JPY 67.- / litre Liquor Tax: JPY 100,000.- / kilo-litre Consumption Tax: 10% of CIF* value plus Duty and Liquor Tax amount. -Sparkling Wine- General Duty Rate: JPY 201.6.- / litre WTO Duty Rate: JPY 182.- / litre Liquor Tax: JPY 80,000.- / kilo-litre (if alcohol % is below 10%) or JPY 100,000.- / kilo-litre (if alcohol % is 10% or above) Consumption Tax: 10% of CIF* value plus Duty and Liquor Tax amount. *Goods value, Insurance & Freight Note: If CIF value is JPY 10,000.- or below, Duty & Consumption Tax are exempted but Liquor Tax is NOT exempted. Sample shipments or wine for personal consumption sent on Express services must not exceed 10kg. Shipments in excess of this weight require a food license.	Average clearance time is 1 to 2 business days.	For commercial shipments (those in excess of 10kg) the consignee requires a license from the Ministry of Health, Labour and Welfare. Invoice must indicate the volume of liquid and the percentage of alcohol.	According to Japan Customs regulations, it is mandatory to declare the importer's full name and full address in case IOR (Importer of Record) is an individual person. If the above information is insufficient, it will cause clearance delay. Please make sure to provide the individual importer's full name and full address on the invoice.

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Korea, Republic of South	<p>For formal import, consignee must have import license and subject to quarantine test by quarantine office, delay: min 7 days.</p> <ul style="list-style-type: none"> – Up to 1 bottle: Korea Customs' sample label. – Over 1 bottles: require the food quarantine with origin's quarantine certificate. <p>For samples imported by licensed company in small quantity for private consumption, up to 1 bottle can be imported without quarantine test. Formal clearance required.</p>	<p>Consignee need to pay liquor tax regardless invoice value.</p> <p>Duty: Approx. 15% of CIF* value. Wine tax: Approx. 30% of CIF* value.</p> <p>Duty education tax: Approx. 10% of CIF*, value duty and Wine tax.</p> <p>VAT: 10% of CIF* value, duty & plus taxes.</p> <p>*Declared value, insurance & freight.</p>	<p>Average clearance time is 1 to 2 business days.</p>	<p>If the shipment is for commercial purposes, the shipment should be accompanied by a Certificate of Origin (COO) and Origin's Quarantine Certificate, which will then be processed by the Food Quarantine in Korea.</p>	
Kuwait	Due to the laws of the Muslim religion, alcohol is prohibited from being imported into Kuwait.				
Latvia	<p>Consignee must provide a license issued by Latvian authorities, confirming that they are a licensed alcohol trader.</p> <p>If goods have no Latvia tax stickers, it will be dispatched to Excise Customs warehouse.</p> <p>Sanitary border control conduct checks on contents and information about sulphides.</p> <p>All bottles must have information provided about the product.</p> <p>Private Individual : Only low quantities accepted no more than 1 litre of alcoholic beverages with a concentration of alcohol per volume exceeding 22% or 1 litre of beverages with a concentration of alcohol per volume not exceeding 22% and 2 litres of non-sparkling wine, otherwise treated as commercial use and quality certificates and full veterinary border control required</p>	<p>Duties and taxes vary depending on the type of wine and also the alcohol percentage.</p> <p>Excise tax: 106 EUR/Hectolitre</p> <p>VAT: 21%</p> <p>Customs duties: from 10.9 EUR – 32.00 EUR hectolitre</p>	<p>Non-commercial shipments can be cleared at Customs. All duties, excise tax and VAT are paid at the border.</p> <p>Commercial shipments with transit procedure will be dispatched to Excise Customs warehouse.</p> <p>For transit necessary specific excise guaranties, the consignee will need to follow Customs procedures.</p>	<p>Detailed invoice with the following descriptions:</p> <ul style="list-style-type: none"> – Alcohol percentage – Volume – Type of wine – Shipping charges – Unit price of item – Total value of shipment. 	<p>No DDP (DTP) service for excise goods.</p> <p>DHL Latvia SIA do not make clearance to alcoholic beverages.</p>
Lithuania	<p>Subjected for sanitary border controls</p> <p>Companies: Samples - veterinary import confirmation is required (to be provided exceptionally by consignee). Gift to company considered as sample and cleared the same way.</p> <p>Commercial purpose - quality and analysis certificates must follow with shipment, border veterinary control required. Import and export license for companies is required.</p> <p>Private: Only low quantities accepted for B2C - up to 1 litre of spirits, 2 litres of wine. otherwise treated as commercial use and quality certificates and full veterinary border control required</p>	<p>Duties and taxes vary depending on the type of wine and alcohol percentage.</p> <p>Customs duties: 9,9 EUR – 20,90 EUR/hectolitre</p> <p>Excise duties:</p> <p>Wine less than 8.5% alcohol volume: 93€/hectolitre.</p> <p>Wine greater than 8.5% alcohol volume: 199€/hectolitre.</p> <p>VAT: 21%</p>	<p>Varies from customs procedure. Usually requires 1 extra business day for clearance.</p>	<p>A detailed commercial invoice is required from the shipper.</p> <p>For personal use: no additional paperwork required</p> <p>Non-commercial shipments: consignee must provide signed permission to import shipment from local sanitary authorities .</p> <p>Commercial shipments: shipper must provide quality certificate, importer must provide license to import alcohol.</p> <p>For export, shipper must provide electronic administrative document (eAD) or list of excise marks.</p> <p>State volume and percentage of alcohol on invoice are mandatory</p>	<p>Goods must be notified to Sanitary border post, service fee 30 € (not applicable for B2C)</p> <p>Shipper must provide a detailed shipping invoice with the following pieces of information along with the standard dataset:</p> <ul style="list-style-type: none"> – Type of wine – Origin (denomination of origin if applicable). – Amount in litres – Quantity and volume of bottles – Grade of alcohol in percentage.

Destination	Shipping Restrictions	Duties & Taxes	Clearance	Documentation required	Additional info
Luxembourg	Private use: maximum 2 bottles of wine.	Duties & Taxes : vat : 13 or 16 % and duty : range 12 – 38 € per 100 L	Excise shipments normally requires 1 extra business day for clearance.	Consignee must have registered status as an importer in Luxembourg. Invoice must declare the volume of liquid and the percentage of alcohol.	No de-minimis applies.
Malta	No known limitations.	Alcoholic and non-alcoholic beverages are subject to customs clearance and excise duty apply. Delay might incur Main tariff is 2402 but there are various different tax levels that depend on alcohol volume, type of wine and quantity. Wine will normally pay import duty, excise tax and VAT.	Standard formal clearance declaration plus a required Port Health Authority clearance.	Commercial invoice showing alcohol content, quantity and volume.	Wine and any other alcohol cannot be sent as a gift.
Mexico	Wine can only be imported under formal entry, complying with restrictions and non-tariff regulations as well as with authorized labelling which must be provided by the consignee with the Ministry of Economy Alcohol beverages and beer with an alcoholic strength of up to 14° G.L. global rate 77.00% Alcohol beverages and beer with an alcoholic strength of up to 14° G.L. and until 20° G.L. global rate 82.00% and labels if applicable. Alcoholic beverages and beer with an alcoholic strength of more than 20 ° G.L global rate 114.00% and labels if applicable.	Rate for duties and taxes depending on alcohol grain. HTC: 22042102 General Duty 20% + Special tax Mexican law of production & Services according % of alcohol (IEPS) Wine alcohol contents up to 14% , less or equal to 2.00 /liters - Duty 20% VAT: 16%	Customs clearance release will depend on RRNA's compliance and presentation of labels ("marbetes")	Formal import process IOR NOM-142-SSA1/SCFI-2014 A detailed Commercial Invoice "Marbetes" Local Label (Label provided by government) Consignee must provide a technical letter describing product, composition of product, specific use, chemical properties, name and title of authorized person signing letter and Industry sector importer registry. Further requirements and restrictions will depend on harmonized codes.	Guideline for labelling (marbetes) compliance is recommended to be requested in the following link: https://www.sat.gob.mx/per-sonas/otros-tramites-y-servicios QRO is not an authorized Customs for the importation of wine (QRO GTW)
Morocco	For companies, customs authority requires to provide an approval from the ONSSA "Office National de Security Sanitaire des produits Alimentaires". In English : National Food Safety Office To get this approval , the importer/Consignee must provide the origin certificate for wine Individuals / Personal are exempted to provide this authorization ONLY if the value does not exceed 500 MAD = 50 USD.	Import Duty : 49% Parfiscal Tax : à,25% Wine Tax : 5 MAD = 0,5 USD per Hectoliter TIC (Consumption Tax): depends on the imported product (type of wine and HS Code) VAT:20%	Average clearance time is 2 to 3 working days.	Consignee must provide authorisation from local Control and Fraud Repression Bureau (standard requirement for all shipments of foodstuff, regardless of content, value and quantity). Importer of Records (Consignee) needs to have license prior to import.	
Netherlands	Formal import process IOR NOM-142-SSA1/SCFI-2014 A detailed Commercial Invoice "Marbetes" Local Label (Label provided by government)	Duties vary depending on alcohol volume percentage and type of wine. VAT: 21% Excise: – Sparkling wine less than 8.5% alcohol volume: 48.25€/hector litre. – Sparkling wine greater than 8.5% alcohol volume: 254.41€/hector litre. – Non-sparkling wine less than 8.5% alcohol volume: 44.18€/hector litre. – Non-sparkling wine 8.5% -15% alcohol volume: 88.36€/hector litre. – Non-sparkling wine greater than 15% alcohol volume: 129.81€/hector litre.	Clearance on arrival. No low value exemptions.	VI 1 or VI 2 certificate required for shipments over 100 litres. For import of alcoholic beverages the customs invoice should indicate the following info (cumulatively): 1. Total bottles; 2. Total ML/CL per bottle; 3. Total % alcohol; 4. Generic Name (e.g. beer, whisky etc.); 5. Only for wines: "red" or "white	

Destination	Shipping Restrictions	Duties & Taxes	Clearance	Documentation required	Additional info
New Zealand	No known limitations.	All alcoholic beverages are subject to high duty and tax rate and no de minimis applies. Excise duty: – Containing more than 14% volume, fortified by the addition of spirits or any substance containing spirits – \$64.57 per litre alcohol – Other (unfortified table wine) \$3.54 per litre. Import duty: Up to 5% (based on FOB value). GST: 15% (based on CIF* & duty). *Declared value, insurance & freight.	Average clearance time is 1 to 2 business days.	Commercial invoice must clearly state the following: – Type of alcohol – Alcohol percentage – Quantity in litres /ml for excise calculation.	
Norway	No known limitations. For private use, the receiver must be of legal age. (Over 18 years of age for wine, beer and alcoholic beverages. Over 20 years of age for liquor, spirits). Companies need to have an import license for alcohol and it is not allowed to send alcohol as a gift to a Norwegian company.	Calculation of duties and taxes include: – Alcohol tax – Packaging tax – VAT – In some cases customs duties Alcohol tax Spirits based >0,7% alcohol: 8,11 NOK per alcohol percentage and litre Light beer and other beverages >0,7%-2,7% alcohol: 3,27 NOK per litre Light beer and other beverages >2,7%-3,7% alcohol: 12,28 NOK per litre Beer and other beverages >3,7%-4,7% alcohol: 21,27 NOK per litre Wine and strong beer >4,7%-22% alcohol: 4,76 NOK per alcohol percentage and litre Spirits >22%-60% alcohol: 8,11 NOK per alcohol percentage and litre Environmental tax on beverage container (glass): 5,99 NOK per packaging unit Tax is based on single-use container: 1,23 NOK per packaging unit VAT on alcohol is 25% and calculated based on the total amount including: – price of the product – duty – other taxes – freight, insurance, fees, commissions or similar	Average clearance time is 1 to 7 business days. Providing commercial invoice and license requirements are available. Any discrepancies with commercial invoice or licenses may cause delays	Commercial invoice must clearly state the following: – Quantity in litres – Brand name – Alcohol percentage – Manufacturer Companies must hold an import license for alcohol. Shipments containing alcoholic beverages will suffer a delay of minimum 1 day due to clearance processing.	Alcohol sent to companies will not be accepted, unless importer of record holds an import license for alcohol. Alcohol sent to private individual will be accepted, and receivers Norwegian social security number is required. If social security number is not available, colour copy of passport is required. Import of beverages with an alcohol percentage exceeding 60% is prohibited.
Pakistan	Due to the laws of the Muslim religion, alcohol is prohibited from being imported into Pakistan.				

Destination	Shipping Restrictions	Duties & Taxes	Clearance	Documentation required	Additional info
Panama	<p>Import as a Company:</p> <p>Commercial invoice</p> <p>Guide</p> <p>Letter from the supplier or Sanitary Certificate</p> <p>APA permit</p> <p>Amount allowed to import as a sample is 15 kg.</p> <p>Taxes paid by wine 15% import taxes plus 7% ITBMS and selective consumer tax (ISC) varies (this is depending on the value of the cargo)</p>	<p>Import tax: 15%</p> <p>ITMB: 10%</p> <p>Excise tax: Between 0.5 and 0.35 cents per litre based on the percentage of alcohol.</p> <p>Maximum of 5 bottles for sample or personal consumption. Requires the approval from the local authorities.</p>	<p>Average clearance time is 3 to 4 business days.</p> <p>Shipments from USD .01-5000.00 pay 67.00 . USD 5001-10000 pay 80.00.</p> <p>Over USD 10001 pay 80.00 plus 0.0025 for every dollar additional more than \$4.00 CIF Value.</p> <p>Unacceptable for personal effects.</p>	<p>Certificate of Origin (COO), Airwaybill, commercial invoice.</p>	<p>Requires AUPSA notification (AUPSA (Autoridad Panameña de Seguridad de Alimentos) regulates the importation of food products for human consumption).</p> <p>Shipment requires Health Ministry Certificate and Sanitary Registry number upon arrival.</p>
	<p>Import for an individual person:</p> <p>Guide</p> <p>Commercial invoice</p> <p>APA permit</p> <p>Amount allowed to import as a sample is 5.0 kg</p> <p>Taxes paid by wine 15% import taxes plus 7% ITBMS and selective consumer tax (ISC) varies (this is depending on the value of the cargo)</p>				
Papua New Guinea	<p>Alcoholic beverage import for personal & commercial - no quantity limit.</p>	<p>Duties and taxes – 10% VAT based on CIF* value.</p> <p>Excise duty applicable at k72.53 per LAL (litre alcohol volume).</p> <p>*Declared value, insurance & freight.</p>	<p>Average clearance time is 2 business days.</p>	<p>Consignee is required to provide an import permit.</p> <p>Commercial invoice accompanying the shipment must clearly state the following:</p> <ul style="list-style-type: none"> – Description of the type of alcohol – Alcohol percentage – Quantity in litres/ml for excise calculation and unit price. 	
Peru	<p>Samples without value are not accepted.</p> <p>Shipments containing more than 3 litres must be sent on a Door-to-Airport Airfreight service</p>	<p>Ad valorem: 6%</p> <p>ISC (Impuesto Selectivo al Consumo): 20%</p> <p>IGV (Impuesto General a las ventas): 16%</p> <p>IPM (Impuesto de Promocion Municipal): 2%</p>	<p>Average clearance time is 1 to 2 business days.</p> <p>For large commercial shipments, consignee is responsible for Customs clearance and collection from the airport.</p>	<p>Personal shipments (under 3 litres) – consignee must provide a sworn declaration. Otherwise all merchandise will be seized</p> <p>For personal shipments greater than 3 litres and all commercial shipments, the consignee must provide a permit from the Health Ministry in Peru.</p>	<p>If consignee is a company it must have a Sanitary Registration from government entity "DIGESA", this must be requested before shipping.</p> <p>The importation of alcoholic beverages with denomination PISCO is prohibited (Pisco is a Peruvian alcoholic beverage).</p>

Destination	Shipping Restrictions	Duties & Taxes	Clearance	Documentation required	Additional info
Philippines	No known limitations.	VAT: 12% of landed Cost + excise tax Duty rate ranges from 5% to 7%. Sparkling wine duty rate is 5%.	Average clearance time is 2 to 3 business days.	Commercial consumption requires Authority To Release Imported Goods (ATRIG) from Bureau of Internal Revenue (BIR). FDA permit is required. Wines/liquors may be accepted without FDA clearance provided that it is consigned to a person (first line of consignee details is a person and not a company or care of) and limit is only 2 bottles but total volume does not exceed 1.5 liters. Invoice should reflect below details; - Number of bottles - Volume (litre) - Type of Wine - Alcohol Content - Proof litre	Consignee must be a registered importer and have an updated Bank Reference Number if value of shipment is Php 50,000 and over.
Poland	Trading alcohol in Poland requires a license. The goods must formally have excise stamps affixed to them. The deliveries we provide are delivered exclusively to professional companies. There are no limits with company but note there are no samples or exemptions or exceptions even for a 50 ml bottle. Wide range of excise commodities exceeding 500 kg or 500 liters are prohibited due to legal regulations. We also handle private shipments of natural persons, i.e. C2C, up to EUR 45 and within the limits of 2 liters of wine or 1 liter of sparkling wine (without labels). All products containing ethyl alcohol are excise goods, if the alcohol is in its pure form, excise tax and stamp are required. All deliveries beyond these are returned to the country of origin. Our branch does not bear the return costs.	Charges will apply for gifts with a value greater than 45€. (only from private person to private person) but the conversion factor in PLN is used, which is changed once a year. Once the limit is exceeded, no fees are charged, only RTOs are made. Contents of commercial and high value shipments must be marked with polish tax bands (excise tax) the importer has to be holder of the authorization on the excisable products (authorized warehouse keeper), otherwise no DHL clearance available.	Average clearance time is 1 to 2 business days. Bottles without Polish Excise Bonds will need to be dispatched to the Excise Bond warehouse, with which consignee have written agreement. Required from consignee motion to customer for making transit and copy of agreement between importer and Excise Bond warehouse.	The commercial invoice/ declaration must include the alcohol percentage and capacity. There must be Polish bonds on bottles. Power of Attorney (POA) is needed.	There are 3 types of customs clearance: 1) Goods with Polish excise stamps for a company that is the holder of a permit to trade in such goods. 2) Goods without excise stamps intended for a company that is a "registered collector" with an excise number and access to the EMCS system. The recipient provides the EAD document for securing the excise duty and the DHL agency does the clearance with suspended excise duty. Duty and VAT are collected and the excise duty is settled by the importer himself. The goods must go to a tax warehouse, the declaration must include the number of this warehouse. 3) The goods are transferred in transit under a customs seal to a designated other broker or customs warehouse.

Destination	Shipping Restrictions	Duties & Taxes	Clearance	Documentation required	Additional info
Portugal	<p>If wine shipment is greater than 100 litres, the shipper would need to provide VI 1 certificate or VI-2 documentation.</p> <p>Products in labelled containers of a nominal volume of 10 liters or less, fitted with a non-reusable closing device where the total quantity transported in a consignment or several consignments does not exceed 100 liters, are exempted of the Presentation of VI 1 certificate or VI-2 documentation.</p> <p>Depending on the type of wine, it is necessary to present DRAP/DSCE-D (Common entry health document for feed and food of non-animal origin (as laid down in Part 2, Section D of Annex II to Commission Implementing Regulation (EU) 2019/1715 (OJ L 261)), except in the following cases :</p> <ul style="list-style-type: none"> - gross weight less than or equal to 10 kg for commercial samples, laboratory samples, exhibition articles and scientific samples, not intended to be placed on the market; - gross weight less than or equal to 2 kg forming part of personal luggage and intended for personal consumption or use and for non-commercial consignments sent to private individuals, not intended to be placed on the market. <p>Please note that the customs authority may request additional documents and the goods may be subject to control by the customs authority.</p>	<p>VAT: between 13% and 23% of CIF* value, depending on the type of wine.</p> <p>Duty: will vary according to the type of wine and alcohol %</p> <p>It is subject to IEC (excise duty), which varies according to the type of wine.</p> <p>*Declared value, insurance & freight.</p>	<p>Average clearance time depends on how fast importer sends clearance documentation.</p>	<p>Invoice should include the following details:</p> <ul style="list-style-type: none"> - Alcohol percentage - Type of wine - Wine origin - Number of liters per bottle - Number of bottles 	

Destination	Shipping Restrictions	Duties & Taxes	Clearance	Documentation required	Additional info
Romania	All shipments are subject to formal clearance. Sparkling wines are subject to marking obligations and must have Romanian excise tax stamps attached to the bottles.	Duty: 32€/100 litres VAT: 19% Excise tax: 0€/100 litres for still wines 12€/100 litres for sparkling wines	Average clearance time depends on how fast importer sends clearance documentation. Average clearance time is 3 business days.	Common Health Entry Document for Feed and Food of Non-Animal Origin (CHED-D) obtained by importer through TRACES NT (only for imports for commercial purposes). Certificate of inspection in case of organic products subject to Regulation (EU) 2018/848 (organic products). Import license for authorized importer in case of excise products subject to marking obligation (i.e. for sparkling wines). VI-1 or VI-2 documents for wines subject to Regulation 1308/2013 (except for products in labelled containers of a nominal volume of 10 litres or less fitted with a non-reusable closing device, where the total quantity transported, whether or not made up of separate consignments, does not exceed 100 litres;	Private to private individual: Duty free limit for 2 litres of wine and 1 litre of sparkling wine.
Russia	Services from rest of world to RU and domestic RU are currently suspended.				
Saudi Arabia	Due to the laws of the Muslim religion, alcohol is prohibited from being imported into Saudi Arabia.				
Singapore	The import of liquors is subject to payment of duty and GST even if it is meant for personal consumption.	Duty: Total quantity in litres multiply by excise duty rate multiply by percentage of alcoholic strength. GST: 9% of duty and CIF* value of the wines/liquor. Excise duty rate varies and is dependent on Harmonised System (HS) Code. *Declared value, insurance and freight.	In the case where Customs conducts an inspection of goods and documents, a delay of 1 to 2 business days can be expected.	Invoice must state the following: – Number of bottles per shipment – Alcohol strength – Name of brand – Litre per bottle – Specify sparkling or still wine.	
Slovenia	From private individual to private individual: 2 Litres of wine or 1 Litre of spirits limited, otherwise customs charges are calculated.	VAT: 9.5% Customs duty for sparkling wine: 32€/hectolitre. Duties for other wine ranges from 13.10€ to 15.40€/hectolitre. Excise duty varies on the type of wine.	Standard formal clearance declaration.	Invoice requires full description.	Importer must excise taxpayer. Distilled beverages and spirits sent from companies to private individuals are allowed in limited quantities. All parts must be individually itemized. No zero values allowed.

Destination	Shipping Restrictions	Duties & Taxes	Clearance	Documentation required	Additional info
South Africa	<p>For private individuals, no more than 6 bottles of an item.</p> <p>For businesses, a liquor board import permit is required.</p>		<p>Average clearance time is 1 to 2 business days.</p> <p>*Please note that South Africa Customs frequently detain wine shipments from random inspection, at a rate of 90%. In this situation please allow an extra 1 to 2 business days delay.</p> <p>All shipments of wine will automatically be detained for the Plant inspectorate. The shipments will then be released on "extended detention" which means we will have to get release from the Liquor Division for the Department of Agriculture. This process will delay the final release of the shipment as the inspector will have to assess each case on its merits</p>		<p>The Inspectorate will have to extract sample for submission to the Liquor Board in Stellenbosch for all shipments in excess of 12 litres.</p> <p>For shipments arriving in CPT, Dept. of Agriculture Inspection charge is ZAR 240.00</p>
Spain	<p>Wine is subjected to the sanitary border controls.</p>	<p>Duty varies depending on type of wine and percentage of alcohol.</p> <p>The average rate is 15.4€/hectolitre. Excise rate: 0%</p> <p>VAT: 21%</p> <p>Beverages subject to excise taxes.</p>	<p>Average clearance time is 2 to 3 business days.</p>	<p>The Importer of Record (IoR) must provide DHL with a Power of Attorney (POA) and documentation for sanitary controls purposes.</p> <p>In case the IoR is an authorised warehouse keeper, shipment is to be handled in suspense excise regime. DHL must be provided with warehouse license number.</p> <p>Commercial shipments: sanitary certificate required, the goods must be properly labelled.</p> <p>Importer must provide valid Sanitary Registry and detailed information about imported goods.</p> <p>Non-commercial shipments consigned to companies: importer must provide original (digitally signed) declaration of intended use (samples, quality testing, analysis etc.).</p> <p>Non-commercial shipments consigned to privates: only small quantity (up to 5 kgs brutto and value up to 150 EUR) allowed, importer must provide declaration of own use and detailed description of the content.</p> <p>Shipments exceeding 5 kgs brutto and 150 EUR, prohibited unless the importer appoints his own customs broker.</p>	<p>Shipper must provide a detailed shipping invoice with the following pieces of information along with the standard dataset:</p> <ul style="list-style-type: none"> - Type of wine - Origin (denomination of origin if applicable). - Amount in litres - Quantity and volume of bottles - Grade of alcohol in percentage. <p>If multiple types of alcohol are shipped within a same shipment, all types must be clearly described and aforementioned information provided for each.</p>

Destination	Shipping Restrictions	Duties & Taxes	Clearance	Documentation required	Additional info
Sri Lanka	<p>Consignee should have registered VAT number with Sri Lanka Customs.</p> <p>Consignee has to be registered at Sri Lanka Excise Department for the commercial imports.</p> <p>Individuals cannot bring down alcohol into Sri Lanka.</p> <p>Valid import license issued by Excise Department required for clearance</p>	<p>Duty: 200 LKR per litre</p> <p>Other taxes: 22% from CIF* value.</p> <p>*Declared value, insurance and freight.</p>	<p>Wine sample can be Clear On Arrival (COA) but commercial shipments will take two business days for clearance.</p> <p>Sample shipment, up to 5 bottles, can be cleared on arrival without any approval.</p>	<p>Commercial shipment to include VAT and excise registration.</p>	<p>For commercial shipment, consignee should provide the payment details on how the money has been transferred to supplier.</p>
Sweden	<p>A maximum of 2 litre wine or 1 litre of spirits for personal consumption and beer up to SEK 400 (No litre limit).</p> <p>A permit must be obtained for company shipment.</p> <p>Import from company to private individuals is prohibited</p>	<p>Duty free for gift of wine. Tax for wine 2,5 EUR/liter VAT 25% Tax for spirits 50,9 VAT 25%</p> <p>Beer 0,20eur/liter/VOL% VAT 25%</p> <p>For company the same except not duty free. Duty 15,58/100 liter. Spirits and beer are duty free.</p>	<p>Average clearance time is 1 to 2 business days.</p>	<p>For private individuals, only a gift from a private person is limited to 2 liters of wine or 1 liter of spirits. Tax and VAT must be paid by the recipient based on liters or percent.</p> <p>For companies, a license from the tax authority applies.</p> <p>All shipments between EU countries containing alcohol/tobacco must one accompanying document following the shipments. (AAD)</p> <p>Where products subject to excise duty are released for consumption in a member state and are intended to be moved to the same member state via the territory of another member state, the accompanying document must be used.</p>	<p>Wine originate from the United States can be imported into the country if it is accompanied by the certification document.</p>
Switzerland	<p>Minimum value per 0.7 litre bottle is 20CHF. This equates to 16.50€ when value is unrealistic.</p>	<p>VAT: 8.1%</p> <p>Red wine</p> <ul style="list-style-type: none"> - Private duties: Shipments that are 20kg and above will be charged 2.45CHF per litre - Private duties: 20kg and below will be charged 50 CHF per 100kg gross weight - Commercial duties: 50 CHF per 100kg gross weight. <p>White wine</p> <ul style="list-style-type: none"> - Private duties: 20kg and above will be charged 3 CHF per litre - Private duties: 20kg and below will be charged 50 CHF per 100kg gross weight - Commercial duties: 50 CHF per 100kg gross weight. <p>Sparkling wine</p> <ul style="list-style-type: none"> - For all shipments 91 CHF per 100kg gross weight. 	<p>Standard formal clearance declaration.</p>	<p>Companies require an import licence for wine.</p> <p>On commercial invoice the following must be included:</p> <ul style="list-style-type: none"> - Type of wine - Content per bottle must be mentioned. - Percentage of the alcohol - Volume of the liquid - Number of bottles 	<p>Permit is required for wine trade company.</p>

Destination	Shipping Restrictions	Duties & Taxes	Clearance	Documentation required	Additional info
Taiwan	<p>If over 5 litres and COO is UK, need to provide certificate of origin.</p> <p>Alcohol from 5 prefectures including Fukushima, Gunma, Ibaraki, Tochigi, and Chiba, Japan is not allowed to import unless it is in compliance with regulations.</p>	<p>Import duty tax: varied from different alcohol.</p> <p>Alcohol tax: Calculated by Customs. VAT: 5 %</p>	<p>Please be advised that DHL cannot clear the shipment without Importer of Record (IOR). It must have a company or individual as IOR for Customs clearance.</p> <p>Delays: 2-3 days.</p>	<p>Invoice with the following information:</p> <p>Country of Origin (COO)</p> <p>a) If COO = JP, need to provide prefecture of JP.</p> <ul style="list-style-type: none"> - Alcohol percentage - Volume - Content per bottle. <p>Consignee must provide the following documents for import:</p> <ul style="list-style-type: none"> - Power of Attorney (POA) - Taiwan ID for personal shipment or copy of passport for foreigner. 	<p>Alcohol concentration is mandatory</p> <p>Restrictions may apply to Alcohol manufactured in CN.</p>
Thailand	<p>Import license required from Excise Department for shipments greater than 10 litres.</p>	<p>The excise tax in calculation changed and it is complicate cannot confirm max rate , depending on year / degree</p> <p>Then the GSD just state to check more info with Broker licence team</p> <p>Import Duty can be up to 60 % of CIF value</p> <p>VAT: CIF* plus Import duty amount plus excise tax amount plus local tax amount) multiply by 7%.</p> <p>*Declared value, insurance and freight.</p> <p>Total import duty and tax amount Import duty amount + excise tax amount + local tax amount + Office of Fund for Health promotion tax amount</p> <p>+ Thai public broadcasting tax amount</p> <p>+ special tax (depending on government announcement) + special surcharge tax (if any) + Ministry of Finance fee (if any) + VAT</p>	<p>Average clearance time is 3 to 5 business days.</p>	<p>For general clearance, the following must be present:</p> <ul style="list-style-type: none"> - To import over 10 litre or commercial purpose required import license from Excise Department prior to shipment arrival - Airwaybill - Commercial invoice. <p>For E-Paperless registrations the following applies:</p> <ul style="list-style-type: none"> - Paperless registration form no.1 to 3 - Paperless registration form no.7 - Authorisation Letter and/or Power of Attorney (POA) - Original Card or Passport ID - Company Registration, not greater than 6 months - VAT Registration (PP20) - POA for company stamper. 	<p>Government can implement special tax for import luxury goods at any given time.</p> <p>Hand carry is recommended.</p>
Turkey	<p>Alcohol shipments cannot be imported as a gift.</p> <p>Companies need to have an importation license.</p> <p>DHL Turkey cannot clear shipments for private usage. Import for all purposes via DHL express is prohibited.</p> <p>Individuals can only follow up the import procedures for alcohols by themselves or own broker.</p>	<p>All alcoholic beverages are subject to high duty and excise rate .</p> <p>For wine: Duty: % 70 . The excise duties changes on alcohol rate.</p> <p>VAT: 18%</p>	<p>Importer must have Monopoly license to import wine and must be a registered legal entity in Turkey.</p> <p>Formal broker clearance for importer company is necessary by DHL's broker or importer's own broker.</p> <p>Customs clearance is the responsibility of the importer.</p>	<p>Certificate of Origin (COO).</p>	<p>Alcoholic beverages are prohibited for non-commercial shipments.</p>

Destination	Shipping Restrictions	Duties & Taxes	Clearance	Documentation required	Additional info
Ukraine	Alcohol is prohibited by private individuals in Ukraine. Spirits are prohibited. Ukraine is closed for DDP. All plant or animal products (any quantity, without any exceptions) with HS codes 1-24 are forbidden, including alcohol.	Wine Duty: 0.3€- 0.4€/ 1litre VAT: 20% Sparkling wine Duty: 1.5€/1litre VAT: 20% Excise depends on the type of wine and it varies from 2.86uuh/1litre up to 126,96uuh/1litre of pure spirit	Formal declaration is required for any amount of alcohol. Customs clearance is the responsibility of the consignee. Consignee should be Ukraine registered legal entity and also be registered at local Customs.	Import license from Ministry of Economy. Certificate of Conformity, Permission of state control of foodstuff. Must be marked with Ukrainian excise stumps. From shipper: Certificate of Origin (COO) The following must be indicated on the invoice: – Full description of goods – Customs commodity code – COO – Quantity – Unit value and currency – Terms of delivery – Percentage of alcohol. All labels must correspond to the contents.	
United Arab Emirate (DXB)	Maximum of 2 bottles (750ml each) allowed for personal consumption if consigned to a non-Muslim individual, who holds a valid residence permit in UAE, along with Dubai police permit. Commercial quantities must travel off-net Door to Airport under separate MAWB consigned direct to the importer. Importer must have relevant import license and permits.	50% of the CIF* value. *Declared value, insurance and freight. VAT 5%	Personal shipments within the 2 bottle limit may be cleared on the same day. If not, please send as Door-to-Airport (DTA) on separate Manual Airwaybill (MAWB) for the consignee to process self-clearance.	For personal shipments, a copy of the passport and visa page is required. Person must have permit from authorized liquor distributor/dealer and must also obtain permit from concerned Police authorities. Importer must have Valid Trade licence to deal with such commodities and associated Alcohol import permits	
United Kingdom	If the shipment contains over 100 litres of the same wine, the shipper must provide a V11 form. Shipments containing alcohol being sent to a private individual must always be sent to a permanent residence.	VAT: 20% of the declared plus freight charges plus Customs duty plus excise duty.	Average clearance time is 1 to 2 business days, providing that shipment is not selected at random for inspection by Customs.	Proforma and/or commercial invoice must include the following in the description: – HS Code – Quantity of bottles and/or containers – Volume in litres – Alcohol percentage – Type of alcohol contained therein – Number of bottles.	If multiple types of alcohol are contained within a single shipment, all types must be clearly stated and the relevant aforementioned information provided for each. Failure to provide all required information pertaining to alcohol may cause delays in movement and potentially lead to goods being returned to origin.
USA	Consignee must be a licensed commercial alcoholic beverage importer and must hold the applicable State and Federal alcoholic beverage licenses. Additionally, 7 states restricted to shipping to State Liquor Board: IA, ID, MS, MT, UT, VT and WY *See Additional info for information on the C2Self Traveller's Exemption.	Duty is varied based on type of wine, alcohol content.	Average clearance time is 1 to 2 business days for FDA clearance.	Please provide the following: – Power of Attorney (POA) – FDA facility registration number – Manufacturers name and address – Detailed description on invoice including type of wine, bottle size and alcohol content – Certificate of Label Approval (COLA) or waiver letter from TTB.	Please refer to the below for additional info. No Alcohol should be carried into or out of New Jersey or Virginia.

Destination	Shipping Restrictions	Duties & Taxes	Clearance	Documentation required	Additional info
					<p>Additional info</p> <p>Alcoholic beverage shipments can be imported & delivered to licensed alcohol importers in all states EXCEPT: New Jersey (NJ), Virginia (VA), & US Virgin Islands (VI). Alcohol shipments for personal consumption are not permissible except in the case of travelers purchasing wine while abroad. The C2Self Traveler's Exemption program allows wine to be shipped to individuals if the following conditions are met:</p> <ul style="list-style-type: none"> • Consignor and consignee are the same individual • The wine was purchased while the consignee was physically present in the foreign country • The wine is for personal use and not for resale • The individual is 21 years of age or older • The wine is being shipped to a participating state (Alaska [AK], Arizona [AZ], Colorado [CO], Connecticut [CT], Delaware [DE], District of Columbia [DC], Florida [FL], Georgia [GA], Hawaii [HI], Illinois [IL], Indiana [IN], Iowa [IA], Kansas [KS], Kentucky [KY], Louisiana [LA], Maine [ME], Missouri [MO], Nebraska [NE], Nevada [NV], New Hampshire [NH], New York [NY], North Carolina [NC], North Dakota [ND], Pennsylvania [PA], Rhode Island [RI], South Carolina [SC], Tennessee [TN], Wyoming [WY]) • The wine is not being shipped to a "dry" county (verify by researching zip code) • The individual agrees to comply with all state requirements for personal wine shipments (paying applicable taxes, obtaining licenses, observing limitations on quantity) • The recipient or other delegated persons over 21 years old will be available to sign for the delivery

Destination	Shipping Restrictions	Duties & Taxes	Clearance	Documentation required	Additional info
Vietnam	<p>Consignee must be a licensed commercial alcoholic beverage importer/trader.</p> <p>Importer who is Registered Trading Companies/Businesses is allowed to import alcohol to follow procedures for issuance of the note of the declaration of conformity or the written confirmation of the declaration of food safety with the total volume not exceeding 3 litres/alcohol which are not for sale under Article 31 Decree 105/2017/ND-CP.</p> <p>Alcohol cannot be imported by Private Individuals (including goods purchased online, or shipped by other private individuals, friends or relatives).</p> <p>Grant of duty exemption to goods of foreign entities enjoying diplomatic immunity and privileges under Article 5. Decree 134/2016/ND-CP: Diplomatic missions and consular offices may import Alcohols: 30- 50 liters/ 1 quarter/ 5-8 people (Appendix II); Diplomatic officials and consuls may import Alcohols: 100 litter/ 1 quarter/ head of a diplomatic mission; 70 litter/1 quarter/ head of a consular office or representative office; 50 liters/ 1 quarter/ diplomatic official (Appendix II);</p> <p>Duty-free allowances for luggage under Article 6 Decree 134/2016/ND-CP: Person immigrates accompanied luggage or sent before or after arrival shall be granted duty-free allowance for his/her luggage each time: 1.5 liters of alcohol of ≥20% ABV or 2.0 liters of alcohol of <20% ABV or 3.0 liters of other alcoholic drinks or beer; If the traveller carries a bottle of alcohol whose volume less than 01 liter, the whole bottle will be duty-free. If the volume exceeds 01 liter, the exceed amount shall be dutiable.</p>	<p>Duty is varied based on type of wine, alcohol content, is from: 20–55% for import duty tax, 45–60% special duty tax, VAT:10% Tax calculation is based on C&F price.</p> <p>For D& T exemption to imported goods of foreign entities enjoying diplomatic immunity and privileges, the application for duty exemption is required under Article 31 Decree 134/2016/ND-CP before customs clearance.</p> <p>- Sparkling Wine</p>	<p>Average clearance time is 2 to 5 business days. Which depend on the completion of supporting customs documents provided by importers.</p>	<p>Duty & Taxes exemption application applied for foreign entities enjoying diplomatic immunity and privileges under Article 31 Decree 134/2016/ND-CP.</p> <p>When carrying out luggage import procedures, if the traveller does not have a customs declaration for people entering the country, the duty-free luggage for imported alcohol will not apply.</p>	<p>Any imported shipments that do not comply to Vietnam import regulation will be disposed or returned (only after consignee pay administration penalties (if any)).</p>
Zimbabwe	No know limitations.	<p>Duty: 75%</p> <p>Surtax: 10%</p>	<p>Average clearance time is 48-72hrs</p>	<p>A detailed commercial invoice.</p> <p>Bio safety Import permit – to be obtained by the receiver , prior to importation</p>	

DHL has used its best efforts to ensure the accuracy of this data. However, DHL is not liable for any errors or omissions. Due to the nature of international customs laws and regulations, this information is subject to change without notice. You may wish to obtain independent guidance in order to ascertain how to utilize this information and whether it applies to a specific shipment. The information contained herein is not intended as legal advice and should not be relied upon as such.



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