

# WINE SHIPPING GUIDE



## INTRODUCTION

Wine production is a major export market 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.

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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>



Destination	Shipping Restrictions	Duties & Taxes	Clearance	Documentation required	Additional info
<b>Argentina</b>	The consignee must be a licensed, commercial alcoholic beverage importer and must hold the applicable state and the Import Certificate of Authorisation for each shipment.  Please contact Argentina DHL Express prior to shipping a consignment of wine to enable us to give you the most current information.	Duty: 20.5% VAT: 21%	Customs clearance and collection of the shipment from the airport is the responsibility of the consignee.	Consignee must hold an import license at the Wine National Institute to be able to clear the shipment through Customs.	
<b>Australia</b>	Wine containing Glycol is prohibited.	Duty: 5% GST: 10% WET*: 29% (*WET = wine equalisation tax)	Average clearance time is 1 to 2 business days.	Commercial invoice must show quantity in litres and alcoholic strength by volume.	The AUD\$1,000 low value threshold does not apply to wine.  <b>Important note: Duty and tax is payable on all shipments of wine regardless of value. Samples are not exempted.</b>
<b>Austria</b>	No known limitations.	VAT: 20%. No consumption VAT. Tax: between 15€ and 1200€/100 litres, regarding to the quality and origin.	Standard formal clearance declaration applies.	When quantity is greater than 300L, a wine certificate ex. origin IOS is necessary.	Volume of alcohol should be on the invoice to locate the correct tariff code.
<b>Bahrain</b>	Consignee must have an import license for commercial quantity. Maximum of 2 bottles can be imported for personal consumption.	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).	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.
<b>Bangladesh</b>	Wine import is restricted in Bangladesh. May be importable by foreign exchange earning hotels.	25% Customs (DC) on assessment value (AV). 5% regularity duty (RD) on AV. 5% regularity duty (RD) on AV. 350% supplementary duty (SD) on AV, CD, RD & SD. 15% Advance Income Tax (AIT) on AV. 4% Advance Trade Vat (ATV) on AV. 23% fine/penalty applies for non-letter of credit on assessment value.	Average clearance time is 2 to 3 business days.	Such items may be imported by firstly obtain license/permission from the Director General, Narcotics Control Department.  In special cases, such items may be imported with approval of Ministry of Commerce and prior permission from Chief Controller. Subject to specified conditions.	All alcoholic beverages are offensive to the Muslim culture.
<b>Barbados</b>	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.	
<b>Belgium</b>	No known limitations.	Duties vary depending on alcohol vol. percentage and type of wine VAT: 21% Excise: – wines <8,5% alc vol: €18,036/hector litre – sparkling wine >8,5% alc vol: €194,94/hector litre – non-sparkling wine >8,5% alc vol: €56,97/hector litre Environmental excise: – reusable packaging: €1,41/hector litre – disposable packaging: €9,86/hector litre	Clearance on arrival. No low value exemptions.	VI 1 certificate or VI 2 documentation is required in case shipment contains over 100 litres.	

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<b>Brazil</b>	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).	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).
<b>Bulgaria</b>	No known limitations.	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.	Analytical certificate with information for: 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.	
<b>Canada</b>	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.	Duties and taxes are varied and are based on provincial tax rates.	DHL 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.	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. <i>Note: Spirits are considered Dangerous Goods in most cases.</i>
<b>Chile</b>	Up to 24 bottles of the same type of wine can be cleared without resolution. Greater than 24 bottles the customer must have special resolution to import.	Duty: 6% over CIF* Tax: 19% over (CIF* & Duty) Additional tax: 15% over (CIF* & Duty) If you can allow, FTA is removed only duty amount. <i>*Declared value, insurance and freight.</i>	Average clearance time is 2 to 3 business days.	Please include the following in a detailed commercial invoice: – Quantity of bottles – Wine variety – Alcohol contents.	All wine imports are reviewed by the Agricultural government agency call "SAG" (Servicio Agrícola y Ganadero)
<b>China</b>	Shipments are subject to Food and Quarantine clearance. Consignments in excess of 250kg may be required to be forwarded on a Door-to-Airport Airfreight service.	Import duty: 14% VAT: 17% In addition, Customs requires additional information for valuation purposes.	Average clearance time is 3 to 5 business days. Special considerations: Shipment may require physical inspection by the Foods and Quarantine Department.	Import license from China Inspection & Quarantine Bureau is required.	
<b>Cyprus</b>	Sample and gift shipments must not exceed 3 litres in quantity and USD\$25 in value. Large commercial shipments must send via Airfreight service on a Door-to-Airport basis.	VAT: 19% for non-EU countries. If shipment arrived from EU country, it must include AAD (Administrative Accompany Documents). (from EU tax warehouse to Cyprus tax warehouse)	Average clearance time is 1 to 2 business days for all non-EU countries.	Commercial shipment from EUMS countries – AAD required.	
<b>Czech Republic</b>	Duty free limit 2 litres of wine and 1 litre of sparkling wine.	Duty: 0% VAT: 21% Excise tax SPD sazby: – 422,8532 CZK/ hectolitre (over 13% alc.) – 359,6998 CZK/ hectolitre (up to 13% alc.) – 510,7188 CZK/ hectolitre (15–18% alc.)	Average clearance time is 1 to 2 business days.	Certificate of Origin (COO) may be included.	
<b>Egypt</b>	Due to Laws of Muslim religion, alcohol is a prohibited commodity for transport on the DHL Door-to-Door Express Freight service. Shipments must be sent on a Door-to-Airport, Airfreight basis.	Tariff: 3,000% Duty: 200% on top of CIF* <i>*Declared value, insurance &amp; freight.</i>	Clearance through Egyptian Customs is the responsibility of the consignee.	If the shipment contains more than 4 litres, Analysis Certificate and a Health Certificate must be provided to Customs to enable clearance.	

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<b>Fiji</b>	No known limitations.	<p>Sparkling wine: 2204.10 – Sparkling wine 2204.10.10 – Of an alcoholic strength by volume of 1.15% volume or less Fiscal duty: 32% Excise duty: 15% VAT: 15%</p> <p>2204.10.90 – Other Fiscal duty: \$5.18/litre Excise duty: 15% VAT: 15%</p> <p>Still wine: Alcohol strength by volume of 1.15% or less. Fiscal duty: 32% Excise duty: 15% VAT: 15%</p>	Average clearance time is 1 to 2 business days.	A detailed commercial invoice.	
<b>Finland</b>	<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>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"> <li>– Good description</li> <li>– Alcohol percentage</li> <li>– How it is produced</li> <li>– Authorised laboratory analyse.</li> </ul> <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>
<b>France</b>	<p>Sample and gift shipments must not exceed 3 litres in quantity and USD\$25 in value.</p> <p>Large commercial shipments must be sent via an Airfreight service on a Door-to-Airport basis.</p> <p>Manual Airwaybill directly consigned to the customer or a third party broker.</p>	<p>No duties or taxes are applicable to sample or gift shipments if it meets the restrictions criteria.</p> <p>Duty, tax and VAT charges for commercial shipments are calculated upon arrival by French Customs and vary depending on the wine, volume and percentage of alcohol.</p> <p>All Manual Airwaybill for larger quantities have to be addressed to their customs broker.</p>	Average clearance time for sample shipments is 1 business day.		In case of undervaluation or for e-commerce shipments, Customs may decide to apply excise duties and taxes even if the value is below 22€ de minimis threshold
<b>Germany</b>	No known limitations.	<p>VAT: 19%</p> <p>Duty depends on the type of wine.</p> <p>No excise tax as long as it is not sparkling wine.</p>	Depends on the receiver of the goods (usually clearance under Customs procedure code 4000 with duty and VAT).		
<b>Greece</b>	Contact athcustoms@dhl.com for further enquiries.	<p>Wines with 12%–14% alcohol content: VAT: 23% Import duty: 13.1€/per 100 litres.</p> <p>Champagne/Sparkling wine: VAT: 23% Import duty 32€/per 100 litres.</p>	<p>Consignee is contacted by DHL Greece prior to clearance to agree whether DHL or consignee's broker will handle Customs clearance.</p> <p>Shipments are held in Customs upon arrival for Formal Import clearance procedures (pre-clearance not possible).</p> <p>Following provision of import documentation the average clearance time is 1 to 2 business days.</p> <p>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).</p>	<p>Packing list if more than one package.</p> <p>Commercial invoice should analyse alcohol volume, content, type of wine, etc.</p> <p>Consignee must provide following documentations:</p> <ol style="list-style-type: none"> <li>1) Electronic clearance authorisation (must have Greece TAX ID)</li> <li>2) Hard copy clearance authorisation (Original copy with notarised signature by relative authority)</li> <li>3) EORI* number for imports valued over 1,000€*(Economic Operator Registration and Identification [EU])</li> </ol>	<ol style="list-style-type: none"> <li>1) Companies: Consignee must be a registered wine importer.</li> <li>Private Individuals: Quantity limited to approx. 6 bottles for personal consumption.</li> <li>2) 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.</li> </ol>

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Hong Kong		100% of value of the goods, if subjected to duty. 0% of value of the goods, if wine.	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; or an import permit issued to the receiver by Customs.	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. 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.	1) Liquor (including wine) with an alcoholic strength of more than 30% by volume measured at a temperature of 20: is subjected to duty. 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.
Hungary	For all commercial shipments, consignee requires an import license and must provide a written authority from the Institute of the Wine Quality of Hungary.  The wine is classed as an excisable product and the consignee is required to also provide an excise license.	Wine in containers holding 2 litres or less, with alcoholic strength volume not exceeding 15% volume. Duty: 13.10€/hector litre. Alcoholic strength by volume exceeding 13% volume but not exceeding 15% volume. Duty: 15.40€/hector litre. Alcoholic strength by volume exceeding 15% volume but not exceeding 18% volume. Duty: 18.60€/hector litre Alcoholic strength by volume exceeding 18% volume but not exceeding 22% volume. Duty 20.90€/hector litre. Alcoholic strength by volume exceeding 22% volume. Duty: 1.75€/ % volume / hector litre. VAT: 27% <i>*Declared value, insurance &amp; freight.</i>	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.	Commercial invoice must contain the following: – Full name and address of shipper and consignee – Date and invoice number – Country of Origin (COO) – Incoterms (terms of trade) – DHL Airwaybill 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.	
India	State excise import license is required from State Excise department.	Duty on importing wine is 150% on assessable value.	Average clearance time is 2 to 3 business days, provided that the consignee produces an import license and agrees to pay duty fees.	Documents required from consignee are as below: – Authority letter from consignee authorising DHL for clearance on their behalf – State import license. Any 3 documents from the Know Your Customer (KYC) procedure: – 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.	If assessable value of shipment exceed 100,000/ INR or weight per piece of shipment is 70 kgs or above, formal clearance documents would also be required from consignee.  Formal clearance documents are listed below: – Import export code copy – GATT and declaration duly signed and stamped by importer.
Indonesia	Requires licenses from Ministry of Trade:  Registered Importer for Alcoholic Beverages (IT-Alcoholic Beverages).  Import Approval Certificate for Beverages containing Ethyl Alcohol (SPI-MMEA).	Duty: IDR 55,000/litre VAT: 10% PPH 22: 2% to 5% of import value.	Varied clearance time based on how the shipment is imported: formal, informal or free trade zone.		

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<b>Ireland</b>	No known limitations. Goods which exceed 15% alcohol content require additional taxes to be paid.	Duty: 262.24% per hectolitre per €. Excise: is 15.4% per hectolitre per €. VAT: 23%	Standard formal clearance declaration.	Standard document required.	
<b>Italy</b>	Private use (up to 5 litres), goods must be notified to Sanitary Authorities without extra costs. SCS €30. Company or for sale, goods must be subject to Sanitary authorisation (additional costs apply, approx. €70) SCS 30.00. If quantity is greater than 100 litres, additional information may be requested. If final use is for testing purposes (no human consumption), goods must be subject to Sanitary Authorisation (no extra costs). SCS €30.00.	No excise goods. VAT: 22%	Standard formal clearance declaration. Average clearance time is 3 to 4 business days.	Invoice and Airwaybill.	Sanitary authorisation.
<b>Japan</b>	Sample shipments or wine for personal consumption sent on Express freight services must not exceed 10kg. Shipments in excess of this weight must be sent on a Door-to-Door Airfreight service.	Duty: 21.3% or JYP 156.8/litre (whichever is lower) Consumption tax: 8% of CIF* value plus duty and tax amount. Liquor tax: JYP 56,500/kilolitre <i>*Declared value, insurance &amp; freight.</i>	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 and Welfare.	
<b>Korea, Republic of South</b>	No known limitations but consignee will need to comply with following requirements. – Up to 6 bottles: Korea Customs' sample label. – Over 6 bottles: require the food quarantine with origin's quarantine certificate.	Duty: Approx. 15% of CIF* value. Wine tax: Approx. 30% of CIF* value. Duty education tax: Approx. 10% of CIF*, value duty and Wine tax. VAT: 10% of CIF* value, duty & plus taxes. <i>*Declared value, insurance &amp; freight.</i>	Average clearance time is 1 to 2 business days.	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.	
<b>Kuwait</b>	Due to the laws of the Muslim religion, alcohol is prohibited from being imported into Kuwait.				
<b>Latvia</b>	Consignee must provide a license issued by Latvian authorities, confirming that they are a licensed alcohol trader. If goods have no Latvia tax stickers, it will be dispatched to Excise Customs warehouse. Sanitary border control conduct checks on contents and information about sulphides. All bottles must have information provided about the product.	Duties and taxes vary depending on the type of wine and also the alcohol percentage. Excise tax: from 64.03 €/hectolitre to 1337.50 €/hectolitre/100% alcohol VAT: 21% Customs duties: 13.10 €/hectolitre	Non-commercial shipments can be cleared at Customs. All duties, excise tax and VAT are paid at the border. Commercial shipments with transit procedure will be dispatched to Excise Customs warehouse. For transit necessary specific excise guarantees, the consignee will need to follow Customs procedures.	Detailed invoice with the following descriptions: – Alcohol percentage – Volume – Type of wine – Shipping charges.– Unit price of item – Total value of shipment.	No DDP (DTP) service for excise goods.
<b>Lithuania</b>	No known limitations.	Depends on commodity code. Max excise tax: 65€/hectolitre. Max duty: 32€/hectolitre. VAT: 21%	Quality Certificate must be provided.	A detailed commercial invoice is required from the shipper.	License to import alcohol.
<b>Luxembourg</b>	Private use: maximum 2 bottles of wine.	Duties and taxes vary depending on the type of wine and alcohol percentage. Range of duty: 15-36€ per 100 litres. VAT: 12%	Excise shipments normally requires 1 extra business day for clearance.	Consignee must have registered status as an importer in Luxembourg.	No de-minimis applies.
<b>Malta</b>	No known limitations.	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.
<b>Mexico</b>	No known limitations.	Wine alcohol contents less than 14%. Duty: 1.00/litre 45% VAT: 16% Wine alcohol contents less than 20%. Duty: 1.00/litre 50% VAT: 16% Wine alcohol contents greater than 20%. Duty: 1.00/litre 70% VAT: 16%	Average clearance time is 2 to 3 business days.	No commercialisation letter. A detailed Commercial Invoice "Marbetes" Local Label (Label provided by government)	

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<b>Morocco</b>	For private use, 2 to 4 bottles are allowed under gift status.	Duty: 35% Tax: 15% 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.	
<b>Netherlands</b>	No known limitations.	Duties vary depending on alcohol volume percentage and type of wine. VAT: 21%  Excise: – Sparkling wine less than 8.5% alcohol volume: 48.25€/hectolitre. – Sparkling wine greater than 8.5% alcohol volume: 254.41€/hectolitre. – Non-sparkling wine less than 8.5% alcohol volume: 44.18€/hectolitre. – Non-sparkling wine 8.5% -15% alcohol volume: 88.36€/hectolitre. – Non-sparkling wine greater than 15% alcohol volume: 129.81€/hectolitre.	Clearance on arrival. No low value exemptions.	VI 1 or VI 2 certificate required for shipments over 100 litres.	
<b>New Zealand</b>	No known limitations.	Excise duty: – Containing more than 14% volume, fortified by the addition of spirits or any substance containing spirits – \$50.75 per litre alcohol – Other (unfortified table wine) \$2.78 per litre.  Import duty: Up to 5% (based on FOB value). GST: 15% (based on CIF* & duty). <i>*Declared value, insurance &amp; freight.</i>	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.	
<b>Norway</b>	No known limitations. For private use, the consignee must be of legal age. (18 years old and over for wine and beer. 20 years old and over for liquor). Company's need to have an importation license.	Special taxes for wine and sparkling wine (4.7%–22%). Alcohol tax: NOK 4.54 per percentage alcohol by volume and litre. Environmental tax on beverage container (glass), NOK 5.34 per packaging unit. Tax is based on single-use container NOK 1.10 per packaging unit. VAT: 25% on purchase price & special taxes. If shipping charges included, it is decided by terms of trade.	Average clearance time is 2 to 4 business days, providing all documentation and permit requirements are in order.  Discrepancies with permits and documentation can cause lengthy delays. This procedure is controlled by the Norwegian Drugs Administration and is not able to be influenced by DHL Express.	Commercial invoice accompanying the shipment must clearly state the following: – Quantity – Brand name – Alcohol percentage – Manufacturer of the wine. Companies must hold an import license.	
<b>Pakistan</b>	Due to the laws of the Muslim religion, alcohol is prohibited from being imported into Pakistan.				
<b>Panama</b>	No known limitations.	Import tax: 15% ITMB: 10%  Excise tax: Between 0.5 and 0.35 cents per litre based on the percentage of alcohol.  Maximum of 5 bottles for sample or personal consumption. Requires the approval from the local authorities.	Average clearance time is 3 to 4 business days.	Certificate of Origin (COO), Airwaybill, commercial invoice.	Requires AUPSA notification (AUPSA (Autoridad Panameña de Seguridad de Alimentos) regulates the importation of food products for human consumption).
<b>Papua New Guinea</b>	No known limitations.	Duties and taxes – 10% VAT based on CIF* value.  Excise duty applicable at k72.53 per LAL (litre alcohol volume).  <i>*Declared value, insurance &amp; freight.</i>	Average clearance time is 2 business days.	Consignee is required to provide an import permit.  Commercial invoice accompanying the shipment must clearly state the following: – Description of the type of alcohol – Alcohol percentage – Quantity in litres/ml for excise calculation and unit price.	

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<b>Peru</b>	Samples without value are not accepted. Shipments containing more than 3 litres must be sent on a Door-to-Airport Airfreight service.	Ad valorem: 6% ISC (Impuesto Selectivo al Consumo): 20% IGV (Impuesto General a las ventas): 16% IPM (Impuesto de Promocion Municipal): 2%	Average clearance time is 1 to 2 business days. For large commercial shipments, consignee is responsible for Customs clearance and collection from the airport.	Personal shipments (under 3 litres) – consignee must provide a sworn declaration. For personal shipments greater than 3 litres and all commercial shipments, the consignee must provide a permit from the Health Ministry in Peru.	
<b>Philippines</b>	No known limitations.	VAT: 12% Excise tax and duty ranges from 5% to 7%.	Average clearance time is 2 to 3 business days.	Commercial consumption requires Authority To Release Imported Goods (ATRIG) from Bureau of Internal Revenue (BIR).	
<b>Poland</b>	A maximum of 2 litres for personal consumption. There are no limits with company.	Private consumption of value up to 22€ will have no charges applied. Charges will apply for gifts with a value greater than 45€. Duty: 1.75€/1% volume/ hectolitre. VAT: 23% Excise: 318 PLZ/hectolitre.	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. Company: there must be Polish bonds on bottles. Shipment must be sent only with invoice, no additional documentation is required. Bottles must be marked as samples (on labels for example). Required from Consignee: Power of Attorney (POA) to clear goods and motion to Customs for duty and tax relief for food stamps.	
<b>Portugal</b>	If wine shipment is greater than 500 litres, the shipper would need to provide VI 1 certificate or VI 2 documentation. Shipments which are 5 litres or less, labelled and fitted with a non-reusable closing device, where the total quantity does not exceed 100 litres, are exempted of the Presentation of Certificate and analysis report. Although it does consist of several consignments.	VATs: 13% of CIF* value. Duty: 15.4€/hectolitre. <i>*Declared value, insurance &amp; freight.</i>	Average clearance time is 2 to 3 business days.	Invoice should include the following details: – Alcohol percentage – Type of wine – Size.	
<b>Romania</b>	A maximum of 2 litres for personal consumption. Commercial shipments must have Romanian excise tax stamps attached to the bottles. All shipments are subject to formal clearance.	Duty: 20.9€/100 litres VAT: 24% Excise tax: 165€/100 litres multiply by the percentage of alcohol.	Average clearance time depends on how fast importer sends clearance documentation. Average clearance time is 3 business days.	Phytosanitary certificate, analysis certificate, quality and conformity certificate and invoice. Company: EORI Number and authorisation to import excise products for importer.	
<b>Russia</b>	Wine is a restricted commodity. Alcoholic beverages can only be imported by licensed companies and the goods can be cleared at specially dedicate excise Customs points.	Duty: 18.1% of customs value (value of the goods & transport). VAT: 18% paid on top of customs value and duty. Excise depends on the type of wine and it varies from 0.5€ per litre (for sparkling wines) up to 10€ per litre (for other wines).	Clearance procedure is not adopted.		
<b>Saudi Arabia</b>	Due to the laws of the Muslim religion, alcohol is prohibited from being imported into Saudi Arabia.				
<b>Singapore</b>	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: 7% of duty and CIF* value of the wines/liquor. Excise duty rate varies and is dependent on Harmonised System (HS) Code. <i>*Declared value, insurance and freight.</i>	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.	

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Destination	Shipping Restrictions	Duties & Taxes	Clearance	Documentation required	Additional info
<b>Slovenia</b>	Samples or gifts addressed to individuals must be limited to 1 litre for sparkling wine. All other types of wine have a 2 litre limit.	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.
<b>South Africa</b>	No known limitations. For commercial quantities, the customer needs to be registered as an imported.		Average clearance time is 1 to 2 business days. <i>* 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.</i>  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.	The Inspectorate will have to extract sample for submission to the Liquor Board in Stellenbosch for all shipments in excess of 12 litres.	
<b>Spain</b>	Wine is subjected to the sanitary border controls.	Duty varies depending on type of wine and percentage of alcohol. The average rate is 15.4€/hectolitre. Excise rate: 0% VAT: 21%	Average clearance time is 2 to 3 business days.	The Importer of Record (IoR) must provide DHL with a Power of Attorney (POA) and documentation for sanitary controls purposes.  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.	Shipper must provide a detailed shipping invoice with the following pieces of information along with the standard dataset: – Type of wine – Origin (denomination of origin if applicable). – Amount in litres – Type of wine – Quantity and volume of bottles – Grade of alcohol in percentage.
<b>Sri Lanka</b>	Consignee should have registered VAT number with Sri Lanka Customs.  Consignee has to be registered at Sri Lanka Excise Department for the commercial imports.	Duty: 200 LKR per litre Other taxes: 22% from CIF* value. <i>*Declared value, insurance and freight.</i>	Wine sample can be Clear On Arrival (COA) but commercial shipments will take two business days for clearance.  Sample shipment, up to 5 bottles, can be cleared on arrival without any approval.	Commercial shipment to include VAT and excise registration.	For commercial shipment, consignee should provide the payment details on how the money has been transferred to supplier.
<b>Sweden</b>	A maximum of 2 litres for personal consumption.  A permit must be obtained for company shipment.	Company: A permit, duty and taxes vary according to lirage, percentage of alcohol and € currency. VAT: 25% Personal: Duty, taxes and VAT calculated 30sek (3–4€) per litre.	Average clearance time is 1 to 2 business days.	Consignee must obtain an import permit.	Wine originate from the United States can be imported into the country if it is accompanied by the certification document.
<b>Switzerland</b>	Minimum value per 0.7 litre bottle is 20CHF. This equates to 16.50€ when value is unrealistic.	VAT: 8% Red wine – 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. White wine – 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. Sparkling wine For all shipments 91 CHF per 100kg gross weight.	Standard formal clearance declaration.	Companies require an import licence for red and white wine.  On commercial invoice the following must be included: – Type of wine – Content per bottle must be mentioned.	

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Destination	Shipping Restrictions	Duties & Taxes	Clearance	Documentation required	Additional info
Taiwan	If over 5 litres, consignee required to obtain a wine and tobacco license.	Import duty tax: 10% Alcohol tax: Calculated by Customs. VAT: 5 %	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.	Invoice with the following information: – Country of Origin (COO) – Alcohol percentage – Volume – Content per bottle. Consignee must provide the following documents for import: – Power of Attorney (POA) – Taiwan ID for personal shipment or copy of passport for foreigner.	
Thailand	Import license required for commercial use or for shipments greater than 10 litres. Import license not required for personal consumption, sample or less than 10 litres.	Import duty: CIF* multiply by Import Duty Rate (60%). VAT: CIF* plus Import duty amount plus excise tax amount plus local tax amount) multiply by 7%. Excise tax: Differs based on alcohol content, volume or value. <i>*Declared value, insurance and freight.</i> <b>Total import duty and tax amount</b> Import duty amount + excise tax amount + local tax amount + Office of Fund for Health promotion tax amount + Thai public broadcasting tax amount + special tax (depending on government announcement) + special surcharge tax (if any) + Ministry of Finance fee (if any) + VAT	Average clearance time is 3 to 5 business days.	For general clearance, the following must be present: – Import license for commercial shipments greater than 10 litres – Airwaybill – Commercial invoice. For E-Paperless registrations the following applies: – 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.	Government can implement special tax for import luxury goods at any given time. Hand carry is recommended.
Turkey	Company must hold an Import licence. DHL Turkey cannot clear shipments for private use. Individuals can only receive wine at airport duty free.	Duty and excise tax between 150% and 170% of the CIF value. VAT: 18%	Importer must have Monopoly license to import wine and must be a registered legal entity in Turkey. Formal broker clearance for importer company is necessary by DHL's broker or importer's own broker. Customs clearance is the responsibility of the importer.	Certificate of Origin (COO).	
Ukraine	Alcohol is prohibited by private individuals in Ukraine. Ukraine is closed for DDP.	Wine Duty: 0.3€/ 1litre Excise tax: 2.86uah/1litre VAT: 20% Sparkling wine Duty: 1.5€/1litre Excise tax: 4.16uah/1litre VAT: 20%	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 (Ukrainian State Governmental Authority), Certificate of Conformity, Sanitary epidemiological committee permission. From shipper: Certificate of Origin (COO) (also special paperwork where info about percentage of alcohol will be indicated) 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.	

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Destination	Shipping Restrictions	Duties & Taxes	Clearance	Documentation required	Additional info
<b>United Arab Emirate</b>	Maximum of 2 bottles allowed for personal consumption if consigned to a non-Muslim individual, who holds a valid residence permit in UAE.	50% of the CIF* value. <i>*Declared value, insurance and freight.</i>	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 personnel shipments a copy of the passport and visa page is required.	
<b>United Kingdom</b>	If the shipment contains over 100 litres of the same wine, the shipper must provide a V11 form.	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: <ul style="list-style-type: none"> <li>– HS Code</li> <li>– Quantity of bottles and/or containers</li> <li>– Volume in litres</li> <li>– Alcohol percentage.</li> </ul>	
<b>USA</b>	Consignee must be a licensed commercial alcoholic beverage importer and must hold the applicable State and Federal alcoholic beverage licenses. Additionally, delivery is restricted to 9 states.	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: <ul style="list-style-type: none"> <li>– Power of Attorney (POA)</li> <li>– FDA facility registration number</li> <li>– Manufacturers name and address</li> <li>– Detailed description on invoice including type of wine, bottle size and alcohol content</li> <li>– Certificate of Label Approval (COLA) or waiver letter from TTB.</li> </ul>	At present, only able to deliver alcohol to licensed importers to the following states: <ul style="list-style-type: none"> <li>– California</li> <li>– Connecticut</li> <li>– Florida</li> <li>– Georgia</li> <li>– Illinois</li> <li>– Missouri</li> <li>– New York</li> <li>– North Carolina</li> <li>– Oregon</li> <li>– Pennsylvania</li> <li>– Texas</li> <li>– Washington</li> </ul>
<b>Vietnam</b>	Consignee must be a licensed commercial alcoholic beverage importer/trader.	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%	Average clearance time is 2 to 5 business days.	Food safety testing.	
<b>Zimbabwe</b>	No know limitations.	Duty: 75% Surtax: 10%	Average clearance time is 1 to 2 business days.	A detailed commercial invoice.	

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