

UPS International Alcohol Shipping Guide





Reach more customers around the world and cash in on a growing international market.

UPS® can help you expand your business across the globe.



UPS provides a bundle of technology and service options that provide the wine industry the ability to expand into new markets, grow revenues and contain costs while helping to simplify your compliance and improving the delivery experience. Through UPS® technology integration, wine shippers are able to streamline the shipping process saving valuable time, while providing real-time tracking and notification to their customers to ensure a timely delivery that meets your customer's delivery expectations.

The Speed You Need

1-3 Days	
UPS Express Plus®	Guaranteed one to three days by 9:00 a.m., depending upon origin/destination Money-back guarantee applies
UPS Express®	Guaranteed one to three days by 10:30 a.m., 12:00 or 2:00 p.m., depending on origin/destination Money-back guarantee applies
UPS Worldwide Express Freight®	Guaranteed one to three days by end of day, depending on origin/destination Money-back guarantee applies
UPS Express Saver®	Guaranteed delivery in one to three days by end of day, depending on origin/destination Money-back guarantee applies
UPS Expedited®	Scheduled day-definite delivery to destinations outside Europe
UPS Standard®	Scheduled day-definite delivery to destinations throughout Europe

Visit <u>ups.com</u> for guarantee details, service availability, delivery-time commitments or to request a collection. Some shipments to and from certain locations may require additional time in transit.

Paperless Invoice

Easier international shipping with less paper helps to streamline customs clearance

UPS Paperless® invoice helps to promote sustainability and can help you simplify your paperwork by generally eliminating the need to submit, at the time of entry, a hard copy of the actual buyer-seller commercial invoice. It allows you to integrate order and shipment processing electronically, and it can help to streamline the customs clearance process through transmitting information digitally. UPS Paperless® invoice works seamlessly with all current UPS shipping systems. There is no need for additional software.



Protect your wine and spirits all year round.

Customized Declared Value for Wine 1

UPS offers protection for alcohol and wine shipments up to the full retail value of the goods. Protection includes losses associated with breakage and temperature-related issues such as cork push and seepage. Enjoy the ease of choosing transactional coverage for shipments with fees incorporated directly into your UPS® invoice. Check with your local representative for more information and product availability.

Take the worry out of shipping wine and spirits year round.

Move your wine and spirits from your shelves and into the hands of your customers, so that you can reduce warehousing costs, drive revenue and get repeat sales.

¹Customized Declared Value is a product of United Parcel Service, Inc. Products are administered by UPS Capital® Corporation, a subsidiary of United Parcel Service, Inc. Products are not available in all areas. Check with your local representative for more information and for product availability.

Guidelines for good packaging

You can help to ensure that your wine arrives safely and on time with these packaging guidelines and procedures developed from UPS research. All shipments must meet UPS packaging requirements for wine. UPS will accept inner packaging of molded Expanded Polystyrene (EPS) foam, folded corrugated tray, or molded fiber tray. Each packaging component secures the bottles into the center of the shipping container away from the side walls of the shipper. Sturdy outer corrugated containers are required.

Polystyrene inner packaging with corrugated outer container

Pre-molded Polystyrene glass bottle shippers provide maximum inner protection for different type and shaped glass bottles. All Polystyrene packaging must be shipped inside an appropriate size outer corrugated box with all closure flaps sealed securely top and bottom with pressure sensitive tape.

Molded pulp or die-cut corrugated inner packaging with corrugated outer container

Molded pulp packaging should be pre-shipment tested by manufacturer to meet ISTA or UPS Package Design and Test Lab procedure requirements. All molded pulp or die-cut corrugated inner components must fit snugly inside an appropriate size outer corrugated box with all closure flaps sealed securely top and bottom with pressure sensitive tape.

For more information, visit ups.com



Whether you are shipping domestically, within the European Union or internationally, we are here to help!

Our capabilities within the European Union:

Alcohol may be shipped domestically and across borders within the European Union (B2B and B2C), excluding Finland and Sweden and any areas that are not part of the EU customs area or the EU common system of Value Added Tax (VAT).

UPS will only ship alcoholic beverages that:

- Have an alcohol content less than 70% by volume
- Are stored in containers with a capacity of 5 liters or less
- May be shipped with excise duty paid or under duty suspension
- Shipping under duty suspension is not possible within or from Latvia and Malta

Excise Duties

Alcohol is subject to excise duties in all EU member states. In general excise duty must be paid in the Member State of consumption. To facilitate this, excise goods are transported from one Member State to another under duty-suspension until they reach their final destination.

If commercial consignments have already been released for consumption (and therefore the duty is paid) in one Member State, and are then transported to another Member State as final destination, a system of reimbursement is in place to avoid double taxation.

All excise goods which are transported between Member States must be accompanied by **required documents:**

 Electronic Administrative Document (eAD) for goods which are under duty-suspension

OR

 Simplified Administrative Document (SAAD) for goods on which duty has been paid in the Member State where they were dispatched

This documentation allows authorities to monitor and ensure the payment of applicable duties. Proper documentation also enables shippers to recover, or in the case of excise duty-suspended goods, avoid payment of excise duties when shipping to other EU countries. If requested, shippers should provide proof of either payment of excise duty or application of the appropriate suspension regime. Please note that UPS



does not discharge accompanying documents nor does UPS return these documents to the shipper.

Detailed information on the excise duty regime is published by the European Commission and can be found on the following websites:

http://ec.europa.eu/taxation_customs/taxation/excise_duties/gen_overview/index_en.htm and http://europa.eu/legislation_summaries/taxation/l31018_en.htm

Shipments including alcoholic beverages under excise duty suspension must be filed into the EMCS (Excise Movement and Control System). The shipments must be accompanied by an eAD. The shipper of goods under excise duty suspension must be an authorized warehouse-keeper, sending from a tax warehouse. They have to provide a guarantee for the excise goods they dispatch, under excise duty suspension, to another Member State. Information on the EMCS (Excise Movement and Control System):

http://ec.europa.eu/taxation_customs/taxation/ excise duties/circulation control/index en.htm

Shipments including alcoholic beverages which have already been released for consumption (and therefore the duty is paid) in one Member State must be accompanied by a SAAD.

The consignee is responsible for the payments of excise duty in his country and the discharge of the accompanying document, the eAD or the SAAD.

Based on the proof that the accompanying documents were discharged properly the seller can apply for a refund of the excise duty paid in the country of dispatch or get guarantee released if sent under excise duty suspension.

For **distance selling** (sale to a private person in another Member State), the principle of taxation in the Member State of destination applies. It can also be a person not carrying out an independent economic activity in the Member State of destination.

Therefore, products which have already been released for consumption and which are transported to another Member State will be subject to excise duty in the Member State of destination. The person liable to pay the excise duties is the vendor.

The vendor has to ensure the payments of excise duty in the Member State of destination prior to shipping. He or his tax representative has to register his identity and guarantee payment of excise duty with the competent office of destination. Most member states require a tax representative before shipping to private persons in these member states. The excise duty becomes chargeable at the time of delivery.

To avoid double taxation the EU regulations foresee a system of reimbursement of the excise duty paid in the first Member State, subject to conditions to be determined by that Member State.

Shipments destined to private persons in other Member States must be accompanied by an invoice or shipping document with proof that the excise duty of the Member State of consumption has been paid or was secured. This can be the name and tax number of a tax representative in the country of destination or their own tax registration in case the seller is registered in the Member State of destination.

Domestic shipments typically do not require any special excise documents or fiscal marks, except for the following circumstances:

Italy and Portugal:

- Shipments including wine need accompanying documentation
- Bottled intermediate products and bottled spirits require fiscal marks.

France and Spain:

- All alcoholic beverages require fiscal marks
- In Spain, an exemption applies to spirits with an alcohol content of 1.5% or less and a volume of 0.5 liters or less

United Kingdom:

• Spirits with an alcoholic strength exceeding 35% vol. sold in retail containers of 35cl and above require a fiscal mark.

International Guidelines

All shipments of alcohol must be processed for shipment with a UPS-compatible shipping solution such as UPS WorldShip® or any approved third-party vendor system. All shipments also require a detailed commercial invoice and must be made using the UPS Delivery Confirmation Adult Signature Required service.

Every alcohol shipment's commercial invoice description and alcohol label requires the following information, and in addition, items listed below for the specific country:

- a) Merchandise description in details; b) Quantity; c) Packing Specification (in bottle, can or etc.); d) Brand;
- e) Origin / Producing area; f) Alcohol % (Strength); g) Harmonized Tariff Code (commercial invoice);
- **h)** Winery information (wine); **i)** Malt concentration (beer); and **j)** If shipment is for commercial use, or is shipment for personal consumption and not for resale/commercial use (commercial invoice).

Common Requirements when shipping to the European Union

When shipping from a non-EU country to a country in the European Union, consider the following:

The contractual service covers the customs clearance of alcohol at the port of entry where duty, VAT and excise duty must be paid. A customs clearance of alcohol for free circulation with a subsequent transport of alcohol under the excise duty suspension regime is not possible unless stated otherwise below. The customs clearance in the EU country and the subsequent transport to another EU member state is not part of the service unless otherwise stated.

Alcoholic beverages are subject to excise duty. Excise duty applies usually on the amount of beverage and the percentage of alcohol. The calculation of excise duty for beer depends on the country. Some countries calculate on percentage of alcohol others on degree Plato. The information must be shown on the invoice to help determine the excise duty.

The Importation of wine and wine products are subject to the presentation of a:

- Certificate showing drawn up by a competent body, included on a list to be made public by the Commission, in the product's country of origin.
- An analysis report drawn up by a body or department designated by the product's country of origin, in so far as the product is intended for direct human consumption.
- No certificate or analysis report need to be presented for products originating in and exported from third countries in labelled containers of not more than five litres 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.
- The import of wine and wine products is regulated by a market organization of the European Union with rules on labelling and presentation of wine and additional documentation. The labels of wine and wine products have to show some of the following compulsory particulars like the category of the product (e.g. 'wine', 'sparkling wine', liquor wine'), the protected designation or protected geographical indication if the wine has such a protection, the actual alcohol strength by volume, an indication of provenance, an indication of the bottler or an indication of the producer or vendor in case of 'sparkling wine' and other product categories of sparkling wine. The rules are stated in EU regulation 2009/491. The regulation can be checked on the EU website http://eur-lex.europa.eu/homepage.html

Please note EU exports to Non EU countries under duty suspension are not permitted unless the export declaration is completed by the shipper ahead of time.

B2B (L2L)		В2С	
Country	Licensee to Licensee Guidelines	Licensee to Consumer Guidelines	
Argentina Wine to B2B and B2C.	The consignee must be a licensed, commercial alcoholic importer and have applicable permissions from the Alcohol Organization and the Import Certificate of Authorization for each shipment.	UPS does not serve.	
	Grape/Wine growing certificates for wine shipments.		
Aruba Beer, wine and spirits (liquor) to B2B and B2C.	No additional requirements for wine or beer shipments. For B2B liquor shipments the consignee must be registered in Aruba. Import duties will be determined by liters being imported. Government inspection may be required.	No additional restrictions.	
Australia Beer, wine and	UPS only delivers to New South Wales, Victoria, Australian Capital Territory, South Australia, Western Australia and Tasmania.	UPS only delivers to New South Wales, Victoria, Australian Capital Territory, South Australia, Western Australia and Tasmania.	
spirits (liquor) to B2B and B2C.	UPS cannot deliver to Queensland and Northern Territories due to certain communities' local alcohol regulations.	UPS cannot deliver to Queensland and Northern Territories due to certain communities' local alcohol regulations.	
	Import permit label on bottle must include:	For more than 0.5% ethanol by volume liquor, labels must include:	
	• Fluid measurement	Alcohol content as a proportion of the liquor (in compliance with	
	Trade commerce marking	the measurement markings under National Trade Measurement Regulations 2009 Cth)	
	• Ingredients	Number of standard drinks per package	
	Distribution in Australia	Lot of identification	
	Manufacturer Do not include:	Directions for use and storage if the nature of the liquor warrants such directions for health and safety reasons	
	'Low alcohol', 'non-alcoholic', 'non-intoxicating' Health or nutritional content claims, other than energy or carbohydrate content	Information must be in English, other languages may be in the label but must not contradict information in English Do not include:	
		'Low alcohol', 'non-alcoholic' or 'non-intoxicating'	
	Brandy, rum or whisky must be matured in wood for a minimum of two years before delivery from Customs control. A Maturation	Health or nutritional content claims other than carbohydrate content	
	Certificate should be obtained.	Exemptions of labeling requirements:	
	Refer to AUSTRALIAN CUSTOMS NOTICE NO. 2007/19.	Wine bottled prior to 20, December 2002, with a shelf-life in over 12 months can be exempted as long as it complies with the requirements at the date of bottling. UPS only delivers to New South Wales, Victoria, Australian Capital Territory, South Australia, Western Australia and Tasmania.	
		UPS cannot deliver to Queensland and Northern Territories due to certain communities' local alcohol regulations.	
Austria Beer, wine and spirits (liquor) to B2B and B2C.	Alcoholic beverages cannot be sold and delivered to under-aged persons (16 to 18 years, depending on the type of alcoholic beverage). The consignor is responsible to verify the age of the consignee prior to shipping. Please see Common Requirements when shipping to the European Union	Same as Licensee to Licensee Guidelines	
Bahamas Wine to B2B only.	Original invoice with company logo is required. UPS WorldShip® invoices will not be accepted.	Same as Shipping to Businesses (Licensees).	
Barbados Beer, wine and spirits (liquor) to B2B and B2C.	Formal entry. No Restrictions nor certificate needed. No limit on alcohol content or amount of bottles. Invoices must always state volume of alcohol as well as the size of the bottle. Import duty and excise tax rates vary.	Same as Shipping to Businesses (Licensees).	
Belgium Beer, wine and spirits (liquor) to B2B and B2C	A transit in bond from the port of entry to the customer or his broker is not an option. Please see Common Requirements when shipping to the European Union	Same as Shipping to Businesses (Licensees).	
Bermuda Beer, wine and spirits (liquor) to B2B and B2C.	Duty is paid based on the alcohol content amount. Invoice needs to state the size of the bottle and the percentage of alcohol content. Invoice cannot be a UPS WorldShip invoice.	Same as Shipping to Businesses (Licensees).	
Bulgaria Beer, wine and spirits (liquor) to B2B and B2C.	Please see Common Requirements when shipping to the European Union	Same as Shipping to Businesses (Licensees).	

B2B (L2L)		B2C	
Country	Licensee to Licensee Guidelines	Licensee to Consumer Guidelines	
Canada Beer, wine and spirits (liquor) to B2B and B2C.	All B2B orders of alcohol have to be placed through the local liquor board.	Alberta: Alcohol shipments can only be sent Air (Express or Express Saver). The Importer of Record (IOR) on the commercial invoice must be the person that purchased the alcohol and no other goods except alcohol can be included in the shipment. There is a maximum of 45 liters of alcohol which can be imported per 90 days and a levy that is applied on foreign alcohol. Documentation for shipments over 6 liters must be processed by the Alberta Gaming and Liquor Commission (AGLC), all other shipments are cleared by the receiver. For all shipments, a commercial invoice and proof of payment is required from the supplier.	
		British Columbia: Alcohol shipments can be sent using ground or air services. The Importer of Record (IOR) on the commercial invoice is the British Columbia Liquor Control Board (BCLCB) care of (c/o) the consignee, and no other goods except alcohol can be included in the shipment. There is a maximum of 45 liters of alcohol which can be imported per day, and there is a levy that is applied on foreign alcohol. The BCLCB will work with consignee to collect all charges and advise when UPS can deliver the shipment. For all shipments, a commercial invoice and proof of payment is required from the supplier.	
		Quebec: Alcohol shipments can only be sent Air (Express or Express Saver). The Importer of Record (IOR) on the commercial invoice must be the person that purchased the alcohol and no other goods except alcohol can be included in the shipment. The consignee must have a permit for any shipment over 0.5% (alcohol by volume). There is a levy that is applied on foreign alcohol and a maximum of 45 liters per day. Once cleared by the Societe des Alcools du Quebec (SAQ) UPS can deliver the shipment. For all shipments, a commercial invoice and proof of payment is required from the supplier.	
		Manitoba: Alcohol shipments can only be sent Air (Express or Express Saver). The Importer of Record (IOR) on the commercial invoice must be the person that purchased the alcohol and no other goods except alcohol can be included in the shipment. There is a levy that is applied on foreign alcohol, but there is no limit on the amount that can be imported. During the clearance process the IOR will be required to pay any outstanding fees, and once paid to the authorities and UPS has this approval the shipment can be delivered. For all shipments, a commercial invoice and proof of payment is required from the supplier.	
		Ontario: Alcohol shipments can be sent using ground or air services. The Importer of Record (IOR) on the commercial invoice is the Liquor Control Board of Ontario (LCBO) care of (c/o) the consignee and no other goods except alcohol can be included in the shipment. There is a maximum of 45 liters of alcohol which can be imported per day and there is a levy that is applied on foreign alcohol. Proof of payment is also required to be submitted to UPS Supply Chain Solutions® Customs Brokerage and any outstanding duties and taxes must be paid by the consignee before a shipment can be delivered. For all shipments, a commercial invoice and proof of payment is required from the supplier.	
		UPS cannot deliver to New Brunswick, Newfoundland, Northwest Territories, Nova Scotia, Nunavut, Prince Edward Island, Saskatchewan and Yukon.	
Cayman Islands Beer, wine and spirits (liquor) to B2B and B2C.	The consignee must possess a Liquor Distribution License and a valid Trade & Business License.	Maximum of 2 liters per shipment.	
Chile Wine only to B2B. No beer or spirits (liquor).	Imports may be reviewed by the SAG (Agricultural government agency) Up to 24 bottles of the same type can be cleared without resolution, otherwise customer must have special resolution to import	UPS does not serve.	

B2B (L2L)		B2C	
Country	Licensee to Licensee Guidelines	Licensee to Consumer Guidelines	
China Beer, wine and spirits (liquor) to B2B and B2C.	Shipper and Consignee must be approved UPS accounts. Shipper and consignee companies must register product with China Inspection & Quarantine (CIQ) and get import permit record number (Products must be registered individually and only once). Refer to CIQ website: http://ire.eciq.cn/ Provide: • Certificate of Origin • Canned Certification (to prove the packing type) • Power Of Attorney (POA) with consignee's signature (Merchandise description in Chinese) • Labels must be in color • For Distilled wine, plasticizer test report is required and DBP, DEHP, DINP must be included in the report	Invoice with valid consignee's contact name, cell phone number and email address: • Power Of Attorney (POA) with consignee's signature (Merchandise description in Chinese) • Purchase order copy (to show the value) • Color copy of Consignee's Personal ID (Chinese Citizen; front and back) or Passport Photo, Visa and Entry Pages (Foreign National Residing in China) China customs has their own pricing list for wine. Alcohol % below 12%, and below 750ml/bottle, the value is RMB100/bottle (10 bottles maximum). Alcohol % greater than 12%, but less than or equal to 22%, and below 750ml/bottle, the value is RMB200/bottle (5 bottles maximum). Must be of a reasonable quantity for personal consumption. Based on actual value: • For multiple items, the maximum value is RMB1,000 (800 RMB from HK/MO), i.e., if the actual value is RMB300 per bottle, 3 bottles will be the maximum number. • If the actual value exceeds RMB1,000, it must be of a shipment with single item only.	
Colombia Wine only to B2B. No beer or spirits (liquor).	Provide: Import license/permit Sanitary Certificate Authorization Form DIAN All bottles must have label from origin with the inscription: 'Exclusively for import to the Colombian Republic' UPS can only serve sample shipments. All non-samples must be sent using cargo service.	UPS does not serve.	
Costa Rica Wine only to B2B. No beer or spirits (liquor).	Provide: Import license Health permit Inspection required at import An alcoholic beverage import permit issued by the Ministry of Health in Costa Rica is required. If you do not have the permits, your merchandise will be stored at a Customs warehouse until you obtain the permits.	UPS does not serve.	
Croatia Beer, wine and spirits (liquor) only to B2B.	Provide: • Import license/permit	UPS does not serve.	
Cyprus Beer, wine and spirits (liquor) to B2B and B2C.	Alcoholic beverages cannot be sold and delivered to under-aged persons (17 years). The consignor is responsible to verify the age of the consignee prior to shipping. Please see Common Requirements when shipping to the European Union	Same as Shipping to Businesses (Licensees).	
Czech Republic Beer, wine and spirits (liquor) to B2B and B2C.	Spirits with an alcoholic strength exceeding 15% and sold in retail containers need a fiscal mark/excise stamp. The Czech re-seller (importer) is responsible to get the fiscal stamps and have them adjusted to the bottles. They have to apply for a permission to import alcohol and when granted have to buy the tax stamps. The tax stamps must be sent to the shipper / producer who has to affix the stamps to the bottles. Alcoholic beverages cannot be sold and delivered to under-aged persons (18 years). The consignor is responsible to verify the age of the consignee prior to shipping. Please see Common Requirements when shipping to the European Union	Private importers can import small amounts of spirits for their own consumption without tax stamps. Excise duty has to be paid with the import clearance. Same as Shipping to Businesses (Licensees).	
Denmark Beer, wine and spirits (liquor) to B2B and B2C.	A transit in bond from the port of entry to the customer or his broker is no option. Commercial importers must be registered to import alcoholic beverages. Alcoholic beverages cannot be sold and delivered to under aged persons (18 years for alcohol of 16.5% and above, 16 years for alcohol below 16.5%). The consignor is responsible to verify the age of the consignee prior to shipping. Please see Common Requirements when shipping to the European Union	Private importers can import alcohol in small quantities for their personal consumption without being registered. Same as Licensee to Licensee Guidelines	

B2B (L2L)		В2С	
Country	Licensee to Licensee Guidelines	Licensee to Consumer Guidelines	
Dominican Republic Beer, wine and spirits (liquor) to B2B and B2C.	Provide: • Import license/permit All shipments must be cleared as formal entries.	Sanitary registration is required and shall be obtained prior to manufacture, production, importation, packaging, storage, transportation, promotion, distribution and use of any such products.	
Ecuador Beer, wine and spirits (liquor) to B2B only. No B2C.	Formal entry and pre-authorization Certificate is needed	Same as Shipping to Businesses (Licensees). UPS does not serve.	
El Salvador Beer, wine and spirits (liquor) to B2B and B2C.	Documents additional to the invoice: • Price list • Certificate of Free Sale • Health permit • Degrees of alcohol • NIT registered in the customs system	Same as Shipping to Businesses (Licensees).	
Finland Beer, wine and spirits (liquor) to B2B and B2C.	The contractual service covers the customs clearance of alcohol at the port of entry where duty, VAT and excise duty are paid. The customs clearance of alcohol for free circulation with a subsequent transport of alcohol under the excise duty suspension regime is the regular process for commercial importers. The commercial importer is responsible for key entry declaraing the transport under excise duty suspension within the respective system (EMCS – Excise Movement and Control System). Payment of excise duty with the customs declaration is an option. The customs clearance in Finland and the subsequent transport to another EU member state is not part of the service. Alcoholic beverages can't be sold and delivered to underaged persons (18 years for alcohol up to 22% alcohol, 20 years for alcohol above 22% of alcohol). The consignor is responsible to verify the age of the consignee prior to shipping. Please see Common Requirements when shipping to the European Union	Private importers can import alcohol in small quantities for their personal consumption without having a permit. There is no fixed threshold what amount of the various kinds of alcoholic beverages of is accepted for 'personal consumption'. Private individuals have to pay the excise duty directly to the customs office if the consignor didn't pay it already. If customs do not accept the amount of alcohol for private consumption the shipment is considered to be a commercial import. The goods need to be returned or abandoned.	
France Beer, wine and spirits (liquor) to B2B and B2C.	Duty, VAT and excise duty must be paid at port of customs clearance. The customs clearance in France and the subsequent transport to another EU member state is not permitted. The maximum amount of alcoholic beverages per consignee is 10 liters of spirits or liquor, 90 liters of wine, 20 liters of intermediate products, 60 liters for sparkling wine, and 100 liters for beer. NOTE: Each shipment transported by UPS shall not exceed 100 liters. The UPS Brokerage clearance of alcoholic beverages is a non-routine entry; additional charges apply. Please see Common Requirements when shipping to the European Union	Same as Shipping to Businesses (Licensees).	
Germany Beer, wine and spirits (liquor) B2B and B2C.	The delivery of spirits or liqueurs to persons under the age of 18 is not allowed. The delivery of other alcoholic beverages to persons under the age of 16 is also not allowed. The shipper or seller is responsible to check the age of the buyer. Alcoholic beverages are subject to excise duty. Excise duty applies usually on the amount of beverage and the percentage of alcohol. The following information must be shown on the invoice: % alcohol + quantity in Litres + clear description of the product. Please see Common Requirements when shipping to the European Union	Shipping of wine and wine products are allowed for private consumers. Consignees must pay a clearance fee as well as agree to limiting imports to 400 kg / year (including packaging materials). Customs will contact the consignee to obtain the agreement. Same as Shipping to Businesses (Licensees).	

B2B (L2L)		В2С	
Country	Licensee to Licensee Guidelines	Licensee to Consumer Guidelines	
Greece Beer, wine and spirits (liquor) to B2B and B2C.	Commercial importers must be registered to import alcholic beverages. Import clearance of commercial alcohol shipments can be done at two authorised customs offices. The alcohol shipments must be sent under bond to these customs offices and cleared by the brokers of the registered importers. Alcoholic beverages can't be sold and delivered to underaged persons (18 years). The consignor is responsible to verify the age of the consignee prior to shipping. For wine shipments, no certificate or analysis report need to be presented for products originating in and exported from third countries in labeled containers of not more than five liters fitted with a non-reusable closing device where the total quantity transported, whether or not made up of separate consignments, does not exceed 100 liters. Wine shipments requiring or accompanied by certificates or analysis reports can't be cleared by UPS. Please see Common Requirements when shipping to the	Private importers can import limited quantities of alcohol for their personal consumption without a license. The limits are three bottles of alcoholic beverages. The clearance will be done on behalf of the private importer. Duty, VAT and excise duty applies. Higher amount of wine can be seen as commercial imports which can only be imported by registered companies. Same as Shipping to Businesses (Licensees).	
Guatemala Beer, wine and spirits (liquor) to B2B and B2C.	European Union Importer is required to have an import permit. Customs must be notified of the importation of alcohol. If not informed customer may be fined USD 5,000 for not declaring.	Amount is restricted to 2 bottles per importer. Same as Shipping to Businesses (Licensees).	
Haiti Beer, wine and spirits (liquor) to B2B only. No B2C.	Formal entry and pre-authorization certificate is needed.	UPS does not serve.	
Honduras Beer, wine and spirits (liquor) to B2B only. No B2C.	No UPS WorldShip® invoices accepted. • Health Permit • Degrees of alcohol • Import License • Phytosanitary • Harmonized Code • Full Description of the goods • Duty is paid based on the alcohol content amount Importer must be the legal representative of the brand in Honduras.	UPS does not serve.	
Hong Kong Beer, wine and spirits (liquor) to B2B and B2C.	For alcohol with an alcoholic strength of more than 30% by volume measured at a temperature of 20°C, provide: • Import license/permit If the alcohol volume is below 30% permit is not required.	Same as Shipping to Businesses (Licensees).	
Hungary Beer, wine and spirits (liquor) to B2B and B2C.	A transit in bond from the port of entry to the customer or his broker is no option. Commercial importers must be licensed to import alcholic beverages. Please see Common Requirements when shipping to the European Union	UPS does not serve.	
Iceland Wine only to B2B. No beer or spirits (liquor). No B2C.	Special permit needed for shipments containing over 80% proof alcohol.	UPS does not serve.	
India Beer, wine and spirits (liquor) to B2B and B2C.	Importer must provide: * State excise import license * Certificate from Health Officer (Inspection required at Import) No import of alcoholic beverages into the following states will be accepted: Gujarat; Bihar; Nagaland; Union Territory of Lakshadweep; and Kerala.	The term Gift or Sample must be mentioned in the invoice for shipment of gift and sample. Value of the shipment must be below INR 10,000 in order to file for duty-free clearance. Importer must obtain an Import Export Code issued by Director General of Foreign Trade, Ministry of Commerce. No shipments of alcoholic beverages into the following states will be accepted: Gujarat; Bihar; Nagaland; Union Territory of Lakshadweep; and Kerala The consignee and/or intended recipients of the consignment must be above 25 years of age. Each consignment of alcoholic beverages cannot exceed 70 kgs in weight. Import duty will not be levied on alcoholic beverages not exceeding 2 liters in volume in total per consignment.	

B2B (L2L)		В2С	
Country	Licensee to Licensee Guidelines	Licensee to Consumer Guidelines	
<u>Israel</u>	Provide: Import license/permit	UPS does not serve.	
Beer, wine and spirits (liquor) to B2B only. No B2C.	Maximum 2 liters per shipment. A larger amount requires an approval/certification by the Israeli Health Ministry and full description of contents including percentage of alcohol on commercial invoice.		
Italy Wine to B2B and B2C. Beer and spirits (liquor) B2B only.	The UPS service is limited to the import of wine and sparkling wine up to 15% alcohol where no excise duty applies (0% excise duty rate). Alcoholic beverages where excise duty applies can not be cleared at the UPS import sites.	Private importers can import wine for their personal consumption without a health permit. A private importer is only allowed to import a maximum of 5 liters. Same as Shipping to Businesses (Licensees).	
	Commercial importers must provide a health permit to import alcohol. Alcoholic beverages can't be sold and delivered to underaged persons (18 years). The consignor is responsible to verify the age of the consignee prior to shipping. For wine shipments, no certificate or analysis report need to be presented for products originating in and exported from third countries in labeled containers of not more than five liters fitted with a non-reusable closing device where the total quantity transported, whether or not made up of separate consignments, does not exceed 100 liters. Please see Common Requirements when shipping to the		
	European Union		
Jamaica Beer, wine and spirits (liquor) to B2B and B2C.	Spirits Pool license from the Spirits Pool Association and formal entry.	No permit required for personal quantities .	
<u>Japan</u>	Importer must provide:	The invoice must specify that the wine is for "personal use" and	
Beer, wine and	Declaration on importation of food, etc. to a quarantine station holding jurisdiction over the importing area	not for resale. Shipment weight shall not exceed 10kg.	
spirits (liquor) to B2B and B2C.	Import for resale — Importer must:	Shipment weight shall not exceed long.	
	Obtain a license under the provisions of Liquor Tax Law	For more information refer to: http://www.customs.go.jp/english/c-answer_e/kojin/3105_e.htm	
	The receptacles of the wine must bear an indication enabling the bottler to be identified. For more information refer to: http://www.customs.go.jp/english/c-answer_e/kojin/3105_e.htm		
<u>Latvia</u>	Only samples allowed. Sanitary Inspection and Customs Release will	UPS does not serve.	
Beer, wine and spirits	be required from consignee.		
(liquor) to B2B only. No B2C.	UPS will not offer clearance of alcohol goods. The following information must be shown on the invoice: % alcohol + quantity in Liters + clear description of the product. Please see common Requirements when shipping to the European Union.		
	GHOI.		
Liechtenstein Beer, wine and spirits (liquor) to B2B and B2C.	Same as Switzerland's Guidelines	Same as Switzerland's Guidelines	
Luxembourg	Alcoholic beverages can't be sold and delivered to underaged	Same as Shipping to Businesses (Licensees).	
Beer, wine and spirits (liquor) to B2B and B2C.	persons (16 years). The consignor is responsible to verify the age of the consignee prior to shipping. Please see Common Requirements when shipping to the		
Macau	European Union Shipments/importations of alcoholic beverages with a level of	Shipments/importations of alcoholic beverages with a level of	
Beer, wine and spirits (liquor) to B2B and B2C.	alcohol by volume ("ABV") over 30% are subject to an importation license issued by the Macau Economic Services.	alcohol by volume ("ABV") over 30% are subject to an importation license issued by the Macau Economic Services Personal purchase: Reasonable Quantity (Guideline for wine)	
DES dire DEC.		should be up to MOP5000).	
<u>Malaysia</u>	For Wine and Beer only. Importer must provide:	UPS does not serve.	
Beer and wine only to B2B. No spirits (liquor) or B2C.	Import license/permit		

B2B (L2L)		B2C	
Country	Licensee to Licensee Guidelines	Licensee to Consumer Guidelines	
Malta Beer, wine and spirits (liquor) to	Commercial importers (re-seller) must buy tax stamps after the customs clearance to pay the excise duty. The tax stamps has to be affixed to the bottles.	Private importers who import alcohol for their own consumption can pay the excise duty with the import declaration, together with VAT and duty.	
B2B and B2C.	For wine shipments, no certificate or analysis report need be presented for products originating in and exported from third countries in labelled containers of not more than five litres 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.		
	Please see Common Requirements when shipping to the European Union		
Martinique Wine only to B2B. No beer or spirits (liquor) or B2C.	"ACQUIS DE LA REGIE": country document specifying the name of the beverage (e.g., liquor or aperitif), the composition and the degree of pure alcohol.	UPS does not serve.	
Mexico Beer, wine and spirits (liquor) to	The consignee must be registered in the Taxpayers Registry of Alcoholic Drinks to then get register in the Sectorial Import License for Alcoholic Drinks.	Limit USD 1,000 for individual consumption, no more than one operation per month. All the drinks must follow the Estimated Prices determined by Fiscal Authorities.	
B2B and B2C.	There is no limit for beverage with less than 24% alcohol.	Same as Shipping to Businesses (Licensees).	
	Beverages between 24-70% alcohol need to be in containers less than 5 liters, there is no volume limit. Beverages over 70% alcohol are not permitted.		
Monaco Beer, wine and spirits (liquor) to B2B and B2C.	Same as guidelines for France	Same as guidelines for France	
Netherlands Beer, wine and spirits (liquor) to B2B and B2C.	A transit in bond from the port of entry to the customer or his broker is not an option. The delivery of alcoholic beverages with more than 0.5% alcohol to persons under the age of 18 is not allowed. The shipper or seller is responsible to check the age of the buyer. The following information must be shown on the invoice: % alcohol + quantity in Liters + clear description of the product. Please see Common Requirements when shipping to the European Union	Same as Shipping to Businesses (Licensees).	
Netherlands Antilles Beer, wine and spirits (liquor) to B2B and B2C.	No import limit. Import duties are assessed per liter dependent on the percentage of alcohol per bottle. Some brands that already have a representative on the island may not be imported by individuals. It is highly recommended to send a sample for inspection in case it is a new brand.	Same as Shipping to Businesses (Licensees).	
New Zealand	No additional requirements.	Personal purchase — no known limit.	
Beer, wine and spirits (liquor) to B2B and B2C.			
Nicaragua Beer, wine and spirits (liquor) to B2B. No B2C	Need health and agricultural ministry permission. The company must be registered (tax id, fiscal solvency, import license).	UPS does not serve.	
Norway Beer, wine and spirits (liquor) to B2B and B2C.	Spirits with an alcoholic strength exceeding 60% are prohibited. Companies are allowed to import any quantity of alcohol if they can provide an import license issued by the Norwegian Directorate for the Prevention of Alcohol & Drug Problems.	Private individuals can import alcoholic beverages without a license for their private consumption only. Resale is not allowed. Same as Shipping to Businesses (Licensees).	
	Alcoholic beverages are subject to high excise duty rates. There is no low value threshold or gift exemption on alcoholic beverages. Alcoholic beverages must always be declared in a formal entry declaration. Duty, VAT and excise duty applies.		
	Alcoholic beverages cannot be sold and delivered to underaged persons (18 years for wine and beer, 20 years for alcoholic beverages with more than 22% alcohol). The consignor is responsible to verify the age of the consignee prior to shipping.		
Paraguay Beer, wine and spirits (liquor) to B2B and B2C.	INAN Certificate is needed / Importer Registration	INAN Certificate is needed and value limit is USD 100.	
Peru Beer, wine and spirits (liquor) to B2B and B2C.	DIGESA Certificate is needed.	The product must have a prior Sanitary Registration; then the consignee can ask for DIGESA Certificate. Each import shipment cannot be more than 3 liters and/or USD 2,000.	

	B2B (L2L)	B2C
Country	Licensee to Licensee Guidelines	Licensee to Consumer Guidelines
Philippines	Importer must provide:	Quantity must be of reasonable quantity
Beer, wine and spirits (liquor) to B2B and B2C.	Import license/permit Additional documentations for Spirits:	 Only one bottle for each kind of alcoholic beverage Consignee is required to provide a request letter to Customs
	BRN (Bank Reference Number) and TIN (Tax Identification Number) for registered Importer	if the shipment value exceeds US\$500
	 e-ATRIG (Electronic-Authority to Release Imported Goods). Consignee must be registered with BIR as Importer/Distributor of Alcoholic Beverages 	
	MSDS (Material Safety Data Sheet)	
	LTO (License to Operate) from FDA (Food and Drugs Administration) CDD (Continue of Product Registration) from FDA	
Poland	CPR (Certificate of Product Registration) from FDA Alcoholic beverages can only be imported by businesses. Excise	Private persons are not allowed to import alcoholic beverages.
Poland Wine only to B2B. No beer or spirits (liquor) or B2C.	stamps are required. A license is needed if the importer is selling alcoholic beverages. No certificate or analysis report need be presented for products originating in and exported from third countries in labeled containers of not more than five liters fitted with a non-reusable closing device where the total quantity transported, whether or not made up of separate consignments, does not exceed 100 liters.	The only exemption are gift shipments sent by one private individual to another. The limits accepted as gifts are two litre of still wine and one litre of sparkling wine or sprits.
	Please see Common Requirements when shipping to the European Union	
<u>Portugal</u>	Importer must provide:	Importer must provide:
Beer, wine and spirits	VI-1 form is for non-U.S. origin wine	Certificate of Origin
(liquor) to B2B and B2C.	Simplified Certification and Analysis Document is for U.S. origin wine	Additional customs forms may be required from the consignee to sustoms clear the chipment.
	Imports of alcoholic beverages are highly restricted.	to customs clear the shipment Personal purchase — reasonable quantity guideline is six (6) bottles
	A sanitary inspection must be done prior to customs clearance. A sanitary inspection will require:	of 750ml.
	Certificate of Analysis provided by the shipper	
	Certificate of Origin	
	Import license from the Instituto do Vinho e da Vinha (Portugal Wine Institute)	
	Importer registration in the EU.	
	Brokerage charges may apply and an import delay of 2-3 days may occur. Up to one liter of any kind of beverage, the import will be accepted without an import license and a Certificate of Analysis.	
	Please see Common Requirements when shipping to the European Union	
Romania Beer, wine and	Commercial importers must be licensed to import alcholic beverages.	Private importers can import alcohol in small quantities for their personal consumption without a license.
spirits (liquor) to B2B and B2C.	Alcoholic beverages can't be sold and delivered to underaged persons (18 years). The consignor is responsible to verify the age of the consignee prior to shipping.	Same as Shipping to Businesses (Licensees).
	Exise duty on spirits must be paid with tax stamps. The consignor must buy the tax stamps from the Romanian Ministry of Finance where they have to be registered. The tax stamps must be affixed to the bottles prior to shipping.	
	For wine shipments, no certificate or analysis report need to be presented for products originating in and exported from third countries in labeled containers of not more than five liters fitted with a non-reusable closing device where the total quantity transported, whether or not made up of separate consignments, does not exceed 100 liters. Wine shipments requiring or accompanied by certificates or analysis reports can't be cleared by UPS.	
	Please see Common Requirements when shipping to the European Union	
<u>Serbia</u>	Importer must provide:	UPS does not serve.
Wine only to B2B. No	Import license/permit	
beer or spirits (liquor) or B2C	Excise and/or bond form	
	Ingredient analysis list	
	Wine "quality certificate"	

B2B (L2L)		B2C	
Country	Licensee to Licensee Guidelines	Licensee to Consumer Guidelines	
Singapore	Importer must provide prior to shipment's arrival:	The invoice must specify:	
Beer, wine and spirits (liquor) to	Import license/permit from Agri-Foods & Veterinary Authority of Singapore (AVA) regardless of the quantity	The wine is for "personal use, not for resale" and indicate the type of wine.	
B2B and B2C.	Information listed in the Description for the invoice Invoice must include harmonized code	 In addition to information listed in the "Description" for the invoice, the invoice must include harmonized code 	
		The total quantity of Wine per Shipment shall not exceed 5 liters. If the quantity exceeds 5 liters, importer must obtain an import permit from Agri-veterinary Authority Food.	
Slovenia Beer, wine and spirits (liquor) to B2B and B2C.	A transit in bond from the port of entry to the customer or his broker is no option. Commercial importers must be registered to import alcholic beverages. Alcoholic beverages can't be sold and delivered to underaged persons (18 years). The consignor is responsible to verify the age of the consignee prior to shipping. Please see Common Requirements when shipping to the	Private importers can import alcohol in small quantities for their personal consumption without a registration. There are no fixed thresholds what customs accept as amounts for 'personal consumption'.	
	European Union		
South Africa	Importer must provide: • Import license/permit	Gift shipments must not exceed 2 liters and must not exceed R400.00 in value otherwise duties and taxes are payable.	
Beer and wine only to B2B and B2C. No	VI-1 form	Personal Effects shipments are restricted to 2 liters and duties and	
spirits (liquor).	Simplified Certification and Analysis Document Sanitary clearance	taxes are payable. Shipments exceeding these amounts will receive close scrutiny by the South African Revenue Service.	
South Korea	Importer/Consignee must provide:	The invoice must specify that the wine is for "personal use, not for resale."	
Beer, wine and spirits (liquor) to	Import license/permit Date of production	Wine shall be packaged in appropriate receptacles of less than	
B2B and B2C.	Food quarantine will be required.	1 liter each. The receptacles of the wine must bear an indication enabling the	
		bottler to be identified.	
		It can be cleared without quarantine if for personal consumption only and it is limited to 1 bottle (1 liter).	
Sweden Beer, wine and spirits (liquor) only to B2B.	Import is only allowed for registered importers of wine and spirits (Skatteupplagshavare). Alcohol sent to companies not registered for the importation of alcohol, will be returned at the shippers expense. Please see Common Requirements when shipping to the	UPS does not serve.	
<u>Switzerland</u>	European Union The importation of wine for commercial purposes is only allowed	Private individuals can import alcoholic beverages without	
Beer, wine and	by licensed importers.	a license.	
spirits (liquor) to B2B and B2C.	Spirits are subject to excise duty.	Spirits are subject to excise duty.	
<u>Taiwan</u>	If invoice value over USD 1,000, importer must provide import license/permit from the National Treasury Administration, Ministry	A photocopy of the alcohol importer license or an approval issued by the Ministry of Finance is required, provided that the	
Beer, wine and spirits (liquor) to	of Finance. Whiskey imports require a Certificate of Origin.	importation quantity exceeds 5 liters – this is for B2B and B2C	
B2B and B2C.		 For imports of Scotland Whiskey over 5 liters, import permit and origin country certificate are needed. 	
		Because an alcohol importer license is required for quantity exceeding 5 liters, B2C shipments must stay below this limit – otherwise, the shipment has to be returned to the shipper or abandoned	
<u>Thailand</u>	For shipments greater than 10 liters, importer must provide:	To import, a license is required from the Excise Department (>=10 liters) as well as an excised stamp for each bottle. Import duty	
Beer, wine and spirits (liquor) to B2B and B2C.	Import license/permit Excise and/or bond forms	includes excise tax, municipal tax and other fees. Customs will	
	Ingredient analysis	inspect for import license and excise stamp.	
	Manufacture Process list		
Trinidad and Tobago	Consignees must be customs registered. Labeled sample of wine,	UPS does not serve.	
Beer, wine and spirits (liquor) to B2B. No B2C.	beer or spirit must be imported for inspection, registration and approval at Ministry of Health (Chemistry Food and Drugs division). Sample must be accompanied by an invoice with minimum value and note stating sample for inspection purposes.		
Turkey	Importer must provide:	UPS does not serve.	
Wine only to B2B. No	Import license/permit		
beer or spirits (liquor) or B2C.	Only commercial companies are able to obtain permit.		

B2B (L2L)		B2C	
Country	Licensee to Licensee Guidelines	Licensee to Consumer Guidelines	
United Kingdom Beer, wine and spirits (liquor) to B2B and B2C.	Spirits with an alcoholic strength exceeding 35% ABV sold in retail containers of 35 cl. and above need a fiscal mark/excise stamp. The consignor is responsible to get registered for tax stamps, buy them and adjust them to the bottles. Alcoholic beverages cannot be sold and delivered to under aged persons (18 years). The consignor is responsible to verify the age of the consignee prior to shipping. Please see Common Requirements when shipping to the European Union	Same as Shipping to Businesses (Licensees).	
United States B2B: Beer, wine and spirits (liquor). B2C: Wine only — no beer or spirits (liquor). Available for unaccompanied baggage of wine shipments to certain states allowed by states' laws. Unaccompanied baggage shipments of wine must be purchased in person by the consignee while abroad and can only be sent to 27 approved states and the District of Columbia (D.C.). A UPS approved U.S. Import Unaccompanied Baggage Wine Affidavit must be signed by the consumer and accompany the international documentation. The affidavit is available from the local UPS Account Manager.	For all U.S. inbound shipments containing alcohol beverages, the consignee must be licensed and authorized to receive the alcohol beverages. UPS does not accept packages containing wine, beer or spirits for delivery to a consumer (except wine sent as unaccompanied baggage as described in the Shipping to Individuals [Consumers] section). It is the responsibility of the shipper to ensure that a shipment tendered to UPS does not violate any U.S. federal, state or local laws, or other regulations applicable to the shipment.	Wine only for unaccompanied baggage wine shipments to 27 acceptable states and the District of Columbia (D.C.) outlined below. No B2C for beer or liquor (Spirits). The quantity limits for each unaccompanied baggage wine shipment is listed for each approved state below Alaska(AK): No quantity limitation Missouri: 18 liters Arizona(AZ): 1 liter Nevada: No quantity limitation Ilmitation New Hampshire: 2.8 liters Connecticut(CT): 18 liters New Mexico: No quantity limitation New Hampshire: 2.8 liters North Carolina: 8 liters North Carolina: 8 liters North Carolina: 8 liters North Dakota: No quantity limitation Ohio(OH): 4.5 liters Illinois(IL): 9 liters Oklahoma: 1 liter Pennsylvania: 3.8 liters Rhode Island: No quantity limitation Imitation Tennessee: 18 liters Washington: 1 liter Washington: 1 liter Washington, D.C. (DC): 9 liters Unaccompanied baggage shipments of wine are not accepted to: Alabama Arkansas, California, Idaho, Kansas, Kentucky, Maryland, Massachusetts, Minnesota, Mississippi, Montana, Nebraska, New Jersey, Oregon, South Carolina, South Dakota, Texas, Utah, Vermont, Virginia, West Virginia, Wisconsin, and Wyoming. It is the responsibility of the shipper to ensure that a shipment tendered to UPS does not violate any U.S. federal, state or local laws, or other regulations applicable to the shipment. (AK) Delivery not permitted to "dry" areas. See https://www.commerce.alaska.gov/web/amco/ for FAQ (A2) 1 Liter permitted per consignee per 31 days (CT) 18 liters Werner 18 liters of the shipper to ensure that a shipment tendered to UPS does not violate any U.S. federal, state or local laws, or other regulations applicable to the shipment. (AK) Delivery not permitted to "dry" areas. See https://www.commerce.alaska.gov/web/amco/ for FAQ (A2) 1 Liter permitted per consignee per 365 day period (CO) See https://www.colorado.gov/pacific/sites/default/files/Personal%20Liquor%20.pdf (GA) Quantity limited to 1.89 liters if excise tax has not been paid, or 2 cases if excise tax has been paid. (HI) Permitted t	
Uruguay Beer, wine and spirits (liquor) to B2B only. No B2C.	DINAMA Importer Registration, INAVI Certification (wine), LATU Certification (beer), sample analysis needed to obtain.	(OH) 4.5 liters every 30 day period (DC) 9 liters once a month UPS does not serve.	
Venezuela Beer, wine and spirits (liquor) to B2B and B2C.	The merchandise must be covered by Legal Regimes 5 and 12 which refer to the Sanitary Certificate of the country of origin and the Sanitary Register issued by the Venezuelan Ministry of Popular Power with competence in health matters.	Same as Shipping to Businesses (Licensees).	





Have questions or want additional information on how to expand to new markets?

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