



FedEx International Wine Shipping Documentation - Requirements by Country



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International Wine Shipping Basics

When shipping wine internationally, there are some basic requirements that are applicable no matter to what country the shipment is destined. These basic requirements are as follows:

Commercial Invoice: When shipping wine to any international destination, the Commercial or Pro Forma Invoice needs to be very specific. This rule should apply to both commercial and personal shipments. Many countries around the world charge duties based on the type of wine as well as the alcohol content. The following information should be clearly indicated on the Commercial Invoice to avoid customs clearance delays:

- Quantity (e.g. 6 bottles).
- Quantity measurement (e.g. 750ml).
- Country of origin (e.g. USA).
- Producer
- Vintage where applicable
- Wine type (i.e. Red/ White, Still/ Sparkling)
- Percentage alcohol by volume (e.g. 13%)
- Unit value (per bottle)
- Total value (Sample Bottles will need a true \$\$ Value with indication NOT FOR RESALE, VALUE FOR CUSTOMS PURPOSE ONLY)
- If wine is being shipped to a consumer indicate “For Personal Use” or “Gift” as appropriate on the Commercial Invoice.

Duties and Taxes: As a general rule, the duties and taxes on alcoholic beverages can be very high. Duties and taxes in some countries can be over 100 percent even for gift or sample shipments. Many countries also assess special excise or luxury taxes to alcoholic beverages. To protect the local wine industry where applicable, some countries enforce strict licensing requirements. When shipping direct to a private individual, it is recommended that these issues are highlighted.

The International Wine Shipping Guide identifies the destination countries that FedEx Express agrees to accept legal shipments of wine from licensed shippers to consumers, as well as basic documentation requirements applicable for wine shipments to consumers in those countries. The terms of shipping are governed by the FedEx Service Guide and any applicable Rate Agreement. The shipper is responsible for knowing and complying with all applicable laws and regulations in Australia and the destination country. The shipper is further responsible to determine if they and the recipient meet all applicable legal and regulatory requirements, and whether shipment may be legally transported by common carrier. This Guide does not constitute legal advice; if you need legal advice in this area, please consult an attorney.

This Guide was first published on 21 June, 2023 and was last updated on 26 May, 2023.

International Wine Shipping Basics

FedEx Global Trade Manager (GTM)

Learn about the documents required, estimated duties, taxes and regulatory details for your international shipment, and get country profiles and other relevant information with FedEx Global Trade Manager.

- Go to fedex.com/au and click on Customs Tools under the “Support” Menu.

Additional notes for EU Countries: EU27 - General rules on import of wine into European Union from 3rd countries (NB: shipments between the EU member states are regulated differently) (all regulations and rules are subject to change):

- Detailed commodity description is required for all commercial/B2B and B2C shipments, as it's needed to determine duty and excise amount
- Type of alcohol (red wine, white wine, etc.)
- Quantity of bottles
- Bottle or container capacity in litres or ml
- Alcohol Strength % (ABV)
- Country of Origin and if of protected origin

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- Type of alcohol (red wine, white wine, etc.)
- Quantity of bottles
- Bottle or container capacity in litres or ml
- Alcohol Strength % (ABV)
- Country of Origin and if of protected origin
- How is it packed? In example -> “1 glass bottle, 750 ml”
- Good contact details of the recipient
- **Personal Gifts:** unless stated differently, duty and tax relief applicable to occasional low value (45 EUR or local currency equivalent) gifts of personal nature would not apply on excise duty. Invoice should clearly state that it's 'personal gift'.
- **Personal shipments** whenever allowed, should be reasonable quantity with invoice stating “personal use, not for resale”. B2C would be subject to VAT, duty and excise. Goods subject to excise, which includes wine, are not covered by IOSS ecommerce scheme for up to 150 EUR - excise duty VAT will be calculated and paid at the import time.
- **Commercial:** Importer EU EORI, VAT, full address and contact details must be stated on the invoice.
- **Duties and taxes rates:** Import duty rates are harmonized across EU while tax/VAT rates and excise rates differ between the member states. Excise rates vary depending on the wine type, alcohol strength (%) and the volumes. Duty, excise and tax rates (including any additional local taxes) could be checked via [European Union Access2Markets](#) tool.

Country Documentation Required

| Destination Country | Personal | Commercial | Duties & Taxes | Additional Information |
|---------------------|---|---|--|--|
| Australia | FedEx requires both the importer and exporter to be licensed entities in order to receive shipments. Gift shipments of alcohol are also included in this prohibition | <p>Commercial Invoice must state Alcohol content by volume.</p> <p>Invoice must state if the product contains Alcohol. If so, the percentage of Alcohol content and type of Alcohol must be indicated.</p> <p>FedEx requires both the importer and exporter to be licensed entities in order to receive shipments. Gift shipments of alcohol are also included in this prohibition.</p> | <p>Different type of wines are subject to different duty rates.</p> <p>Details such as type of wine, volume, ABV, country of origin etc needed to work out Duty / Taxes</p> <p>For wine importing to Australia, below question needs to be answered at Customs entry:</p> <p>“Do any of these goods contain substances listed on any of schedules 4, 7a or 8 of the customs (prohibited imports) regulations</p> | <p>A commercial invoice (CI) must include: a detailed description (generic names are not acceptable) of each item, unit value, quantity, country of origin, importer's full details, true and/or actual market value incoterms, currency, Harmonized Code (HS number), insurance, shipping costs and shipment purpose. Zero (\$0) is not acceptable, regardless if supplied free of charge.</p> <p>Australian Customs conducts random audits to confirm proof of value to ensure that duty and tax exemptions applying to low value clearances are not being exploited. Evidence of Money Price Paid (EMPP) may be requested. EMPP may be provided in the form of a bank receipt or statement, credit card receipt or statement, brochure, catalogue or internet listing that shows market or wholesale price. All commodities are impacted.</p> |
| Austria | <p>Licensee to consumer – personal purchase is limited to reasonable quantities, typically 6 x 750 ml bottles</p> <p>Make a notation on the Commercial Invoice that the wine is “For Personal Use, Not for Resale.”</p> | FedEx requires both the importer and exporter to be licensed entities in order to receive shipments. Gift shipments of alcohol are also included in this prohibition. | Import duties/taxes may be assessed. | Commercial Invoice must declare: amount of sugar in grams per litre; percent of alcohol by volume; amount contained in each bottle/can. Identify any chemicals contained in white or red wine. |
| Belgium | Reasonable quantity (Guideline 12 x 750 ml bottles) | Detailed description required. | Value Added Tax (VAT) of 21% Excise duty varies by type of wine and alcohol content | |

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|--|--|---|---|---|
| <p>Canada</p> <p>Commercial shipments ordered by a province spirits Boards are allowed to be import in all provinces - however, unsolicited samples are not accepted in all provinces – see restriction listed in the commercial column</p> <p>Personal (casual B2C) shipments are only allowed to be import in one of the 4 provinces listed below</p> <p>(Alberta, British Columbia, Ontario and Quebec only)</p> | <p>Alcohol shipments are allowed to be imported only in the 4 provinces listed in the destination country column;</p> <p>FedEx AWB must be consigned to the 4 provinces only Alberta, British Columbia, Ontario and Quebec only</p> <p>Alcohol Shipments destined to Alberta & BC cannot be mixed with non-alcohol goods</p> <p>Authorization from the Provincial spirits board is required by the recipient</p> <p>Consigned to the Proof of payment (copy of credit card receipt) is required</p> <p>The FedEx AWB must be consigned to the recipients Name C/O spirits Board (See below) the recipient’s physical address with a valid telephone number</p> <p>spirits Boards:</p> <p>AGLC:Alberta spirits and Gaming Commission</p> <p>British Columbia spirits Distribution Branch</p> <p>LCBO:Ontariospirits Control Board</p> <p>SAQ: Societe des alcools du Quebec</p> | <p>Authorisation from the Provincial spirits Board</p> <p>FedEx AWB must be consigned to the Provincial spirits Board of the province where the recipient resides using the recipient’s physical address with a valid telephone number (see additional information section)</p> <p>Alcohol shipments are only accepted if the shipper is a licensed distributor</p> <p>Unsolicited samples shipments</p> <p>Are allow to be import in the following provinces:</p> <ul style="list-style-type: none"> • Manitoba • Quebec <p>Are allow to be import in the following provinces if certain conditions are respected:</p> <ul style="list-style-type: none"> • British Columbia (if pre-approved by LDB) • New Brunswick (If pre-approved by ANBL) • Newfoundland (only from existing suppliers) • Nova Scotia (if pre-approved by Nova Scotia spirits corp) • Saskatchewan (If the freight & in bond movement fees are at the shipper’s expense) <p>Are not allow to be import in the following provinces</p> <ul style="list-style-type: none"> •Prince Edward Island •Alberta •Northwest Territories | <p>Duty & Tax (D&T) vary based on provincial tax rates for both personal and commercial shipments</p> <p>Customs Clearance in Canada</p> <p>Quebec</p> <p>Personal alcohol shipments can be self clear or the customer can use the a custom broker of their choice . SAQ import permit is required and the customer can apply and pay for the permit fee directly to the SAQ</p> <p>BC</p> <p>FedEx Canada brokers notify spirits Control Boards and provide shipment documents.</p> <p>The LCB will prepare the customs entry (duty, excise duty, PST, GST) and the spirits fee invoice and return to FedEx within approximately 24 hours</p> <p>FedEx Canada will contact the customer to secure payment of duty, taxes and spirits fees</p> <p>FedEx broker submits the Customs entry to Canada Border Services Agency.</p> <p>Upon receipt of the electronic customs release ,FedEx will deliver the shipment directly to the customer.</p> <p>Ontario, Alberta</p> <p>FedEx will provide the customs paperwork to the spirits Control Board (LCB) on the day of arrival.</p> <p>LCBs contact recipient and collect payment of duty, taxes and spirits fees</p> <p>LCBs submit the entry to Canada Border Services Agency.</p> <p>Upon receipt of the electronic customs release, FedEx will deliver the shipment directly to the customer.</p> | <p>Quantity limits and restrictions for personal import</p> <p>45L for Alberta/Ontario and British Columbia</p> <p>Quebec - 9L should be 45 litres and an SAQ Import Permit is required</p> <p>Personal shipments are not allowed in Labrador & Newfoundland, Nova Scotia, Manitoba, New Brunswick, Northwest Territories and Prince Edward Island</p> <p>Wine shipments destined to Saskatchewan must be self-collected. Personal alcohol shipments are prohibited in Saskatchewan</p> <p>individual import (licensee to consumer) and quantity restriction for consumer import are listed.</p> <p>Limited to “Bill to Consignee” for Duty/Tax. All other forms of Billing unacceptable.</p> <p>A Power of Attorney (POA) is required for commercial shipments and non-commercial shipments regardless of shipment value</p> <p>For FedEx- brokered shipments, a Federal Express Corporation General Agency Agreement (POA) must be on file. For non-FedEx-brokered shipments, the appropriate POA must be on file with the designated customs broker.</p> <p>Alberta -45 Litres /per 90 Day period</p> <p>British Colombia-45 Litres</p> <p>Ontario – 45 Litres</p> <p>Quebec – 45 Litres</p> |

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| China | <p>Indicate “Personal gift” or “Personal-effects” and “not for resale” 1-2 wine bottles (max volume 750 ml each) Declared total shipment value must be less than RMB 1,000. An explanation letter with the reason for importing the wine must be provided in Chinese. A copy of the shipper’s passport or ID is required If applicable, provide a copy of the purchase order (or payment receipt)</p> | <p>Firstly, the foreign manufacturer and the export must register with China FDA via the website (conducted by the China importer), and the importer must obtain the foodstuff operation license from China industry and commercial administration department local branch. Secondary, below documents must be available for import clearance: original Certificate of Origin (COO) Original Health Certificate (also known as the Hygienic/Sanitation Certificate) .The detailed information on the back labels must be in Chinese and affixed to all wine bottles prior to export and the foodstuff label registration must be prepared by the Chinese Importer of Record (IOR) according to China pre-packaged food labelling standards. For commercial use, supplement declaration information as below : 1. Chinese and Foreign product description 2. Process details 3. % of alcohol 4. Classification , such as AOC,IGP,VDF from FR, DOCG,DOC,IGT,VDT from IT 5. Vintage 6. Region 7. Chateau 8. Casta(Chinese and foreign name) 9. Pack size</p> | <p>Commercial shipment: Import duty of 20% and VAT of 13% on the CIF value, Consumption tax of 10% on assessable value (CIF + duty + spirits tax); personal effects or personal gift shipment: Estimated duty of RMB 50 is applicable for all personal shipments below 12% ABV per bottle Estimated duty of RMB 100 is applicable for all personal shipments exceeding 12% ABV per bottle, the import duty for personal effects or personal gift is 50% counted on CIF price. For shipment into China, the import duty/tax will be exempted for the recipient if the duty/tax figured out by China Customs is below CNY50.</p> | <p>High restrictions on wine importation are in place. Please contact the FedEx Wine specialist team before shipping Information provided must be true and factual. The samples taken by China Inspection and Quarantine (CIQ) in order to issue the Sanitary Certificate will not be returned. It is prohibited to sell or use imported food products before obtaining the Sanitary Certificate If rejected by entry port customs, the wine shipment could be destroyed. Most important : According to the No.29,2020 announcement of Ministry of Commerce of The People’s Republic of China, Wines in containers holding 2 litres or less whose HS code belongs to 22042100 , recipient should pay the deposit fee(% pls refer to attached) . http://www.mofcom.gov.cn/article/i/jyj/1/202011/20201103019046.shtml</p> |

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| Denmark | <p>No D&T for 1 litre wine with a value of less than DKK 360 and less than 22% ABV</p> <p>Reasonable quantity - (Guideline 12 x 750 ml bottles)</p> | <p>Import license The wine label must indicate % of sugar for sparkling wine Include the VI 1 certificate of analysis</p> <p>Import license</p> <p>Commercial Invoice must declare: amount of sugar in grams per litre; percent of alcohol by volume; amount contained in each bottle/can. Identify any chemicals contained in white or red wine</p> <p>Consignee must have an import VAT number for all shipments. If not, there will be an administration fee of 125,00 + VAT 25% (156,25) DKK assessed</p> | <p>VAT of 25% on the CIF value</p> <p>Excise duty varies by type of wine and alcohol content (approx. DKK 8/ 750ml)</p> <p>Packaging tax applies.</p> | <p>Additional documents are required if shipping more than 100 litres. Please contact our FedEx Wine specialist team</p> <p>Commercial Invoice must declare: amount of sugar in grams per litre; percent of alcohol by volume; amount contained in each bottle/can. Identify any chemicals contained in white or red wine.</p> <p>Beer samples require the consignee to be registered with Denmark customs. Shipper must supply consignee with FedEx AWB & shipping detail prior to the arrival of the shipment. Pre-alerts must be sent to Danish customs and FedEx CPH office.</p> <p>FedEx requires both the importer and exporter to be licensed entities in order to receive shipments. Gift shipments of alcohol are also included in this prohibition.</p> |
| France | <p>Reasonable quantity (Guideline 6 x 750 ml bottles)</p> <p>Wine and spirits can be cleared in France by GTS but under excise clearance process- Cost per clearance is 60€ to be billed only to French consignee</p> | <p>Accepted without quantity limit if the consignee has an import permit (see additional information section)</p> <p>Wine and spirits can be cleared in France by GTS but under excise clearance process : Cost per clearance is 60€ to be billed only to French consignee</p> <p>Requirements :</p> <p>Importing Company VAT number and/or excises of end customer. Importing company Siret number . Importing company EORI number . The recipient will be contacted for his agreement to pay the duties, taxes and excises.</p> | <p>VAT of 20% for wine shipments above on the CIF value</p> <p>Excise duty varies by type of wine and alcohol content</p> <p>FedEx ancillary fee of €60 per shipment</p> | <p>Link to obtain Import license from French Customs http://www.douane.gouv.fr/articles/a10931-devenir-entrepotaire-agree</p> <p>Paperwork Requirements</p> <p>AWB Detailed commercial invoice – proper commodity description: What is it? (red wine, white wine, etc..) Quantity of bottle Bottle or container capacity in l or Alcohol Strength % Country of Origin How is it packed? In example -> “1 glass bottle, 750 ml” Good contact details of the recipient</p> |

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|---------------------|--|--|---|--|
| Germany | 400 kgs gross weight per calendar year per individual importer | 400 kgs gross weight per calendar year per individual importer who needs to confirm (e.g. by email) that the allowance will not be exceeded by the particular shipment; samples (reasonable sample quantity, approx. 6 bottles per individual wine type/vintage etc.) are excepted from the allowance (i.e. the allowance is not consumed when importing samples); V I 1 and certificate of analysis (there are some exemptions from the <i>certificate</i> requirement by origin country) required if over 100 litres in a shipment | Duties & Taxes: duty as per TARIC, usually specific duty (fixed amount by 100 litres); VAT 19 %; no excise duty except for sparkling wines; no low value duty relief; sample duty/VAT relief for up to 5 bottles and 50 EUR total value per type/vintage etc.; C2C gift shipment duty/VAT relief: up to 45 EUR and max. 2 litres C2C gift shipment duty/VAT flat rate possible for up to 700 EUR value | |
| Hong Kong | <p>Wines or spiritss with an alcohol strength of more than 30% are subject to D&T</p> <p>All shipments containing wine or spirits (known as dutiable commodities) are subject to duty and tax charges when entering Hong Kong. Clear and accurate information on shipping documents can help facilitate the duty and tax assessment and customs clearance process.</p> <p>Shippers are requested to provide the following details on the commercial invoice for wine or spirits shipments:</p> <ul style="list-style-type: none"> • Full description of wine / spirits • Brand name • Alcoholic strength • Country of origin and vintage • Litre per bottle or can • Standard packing size per carton • Type of packing | <p>Import permit from the consignee</p> <p>An Import Permit is required of the consignee for wine or spirits product with alcoholic strength more than 30% from Hong Kong customs. The permit will not be issued until duty and tax is paid. Shipper is advised to provide the following details on the Air Waybill and Commercial Invoice ; type of wine/spirits, alcoholic strength, brand name, vintage, litre per bottle/can and standard package size</p> | <p>Wines or spiritss with an alcohol strength of more than 30% are subject to D&T</p> <p>All shipments containing wine or spirits (known as dutiable commodities) are subject to duty and tax charges when entering Hong Kong. Clear and accurate information on shipping documents can help facilitate the duty and tax assessment and customs clearance process.</p> <p>Shippers are requested to provide the following details on the commercial invoice for wine or spirits shipments:</p> <ul style="list-style-type: none"> • Full description of wine / spirits • Brand name • Alcoholic strength • Country of origin and vintage • Litre per bottle or can • Standard packing size per carton • Type of packing <p>For additional information, please see the APAC Regulatory Reminder</p> | Consignee is required to lodge an import declaration within 14 days of shipment arrival. |

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| Ireland | Small quantities for personal use acceptable (e.g. gift purposes) | VAT & EORI number are required on the invoice. FedEx requires both the importer and exporter to be licensed entities in order to receive shipments. | VAT of 23% on the CIF value Excise duty varies by type of wine and alcohol content Additional taxes are applicable for wines exceeding 5.5% ABV | Shipments are usually sent for customs inspection which may extend time in clearance. |
| India | Please email our FedEx Wine specialist team prior to shipping with the below details NOT ALLOWED | No Objection Certificate from the Food Safety and Standard Authority of India (FSSAI) COO State excise import license An ingredients list must be provided in descending order on the wine label FedEx requires both the importer and exporter to be licensed entities in order to receive shipments Commercial Invoice must declare: | Duty of 150% on assessable value (CIF + 1% landing cost) Duty @ 150% on assessable value (CIF) | Wine importation is highly restricted and controlled by the local state excise departments Test reports from FSSAI for the first five consecutive consignments of each item are required. If the first five test reports conform to the standards, then random samples are drawn from 5 to 20% of future consignments Checklist for Exporting to India |

Country Documentation Required

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|---------------------|----------|--|----------------|--|
| India | | <p>Commercial Invoice must declare:</p> <ol style="list-style-type: none"> Complete information of shipper and consignee Proper value of each line item Alcohol content by volume (in litre per bottle & if sweetened, the percentage of sugar) Label on each bottle with the details of ingredients in descending order Date of Manufacture Batch No. and Best before date All products will also have to indicate details of best before on all bottles Quantity of bottles Unit of Measure Country of Origin <p>No Objection Certificate from Food Safety and Standards Authority of India (FSSAI)</p> <p>State Excise license</p> <p>Permit to Import spirits bottle from Central Excise</p> <p>An ingredients list must be provided in descending order on the wine label</p> | | <p>Know Your Customer (KYC)</p> <ul style="list-style-type: none"> ✓ Shipper cooperation required for initiating recipient to submit KYC prior to shipping ✓ Shipper should share the kyc. microsite address with their recipient https://kyc.fedex.com/#/app-landing <p>AWB</p> <ul style="list-style-type: none"> ✓ Recipient information must match details on CI, KYC & Importer Exporter Code (IEC) ✓ No spelling errors, pet names or incomplete names (must include first and last names) ✓ Correct shipper & recipient phone contact details required <p>Commercial Invoice (CI)</p> <ul style="list-style-type: none"> ✓ Correct and actual value of shipment. ✓ Clear and detailed description required (avoid vague descriptions) ✓ Currency in INR or USD is required ✓ Recipient email address required ✓ Shipments declared as gifts incur a duty rate of 77% on the CIF value. Suggest declaring the goods are for personal use instead of gift. <p>Certificate of Origin</p> <p>Packing list</p> <ul style="list-style-type: none"> ✓ Required for multiple piece shipments <p>Importer Exporter Code (IEC)</p> <ul style="list-style-type: none"> ✓ Mandatory business identification (10 digit) number with lifetime validity ✓ Issued by Director General of Foreign Trade (DGFT) - https://www.dgft.gov.in/CP/ <p>Goods and Service Tax identification number (GSTIN)</p> <ul style="list-style-type: none"> ✓ Mandatory as part of KYC documents for customs filing ✓ Recommended to state recipient's GSTIN on the shipping paperwork <p>For importing the following documents are required: -</p> <ol style="list-style-type: none"> AWB Invoice State Excise NOC FSSAI NOC KYC details |

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| Italy | <p>No special restrictions up to 30 Kgs</p> <p>Shipments above 30 Kgs must arrive as BSO as a Sanitary Permit is required.</p> | <p>If for sale, a Sanitary Permit is required and shipments must be shipped using the FedEx International Broker Select® option</p> <p>Low value shipments are not exempt.</p> <p>Only exception is when wine is imported for testing purposes and weight is below 30 kgs.</p> | <p>VAT of 22% on the CIF value</p> <p>No excise duty</p> <p>VAT of 22% on the CIF value</p> <p>No excise duty</p> | <p>A written signed declaration from the consignee regarding the final use of wine and quantity is required</p> <p>If the Broker Select® option is not selected, shipments will incur additional costs for clearance by a FedEx-appointed external broker (Approx. €125,00)</p> |
| Japan | <p>Reasonable Quantity (Shipment weight must not exceed 10kg)</p> <p>Reasonable Quantity (Shipment weight must not exceed 12 bottles (750 ml or 10 kg).</p> <p>The invoice must state the reason for the import.</p> <p>If the net weight is over 10 kgs, the shipment will be considered a commercial shipment, requiring Broker Select® option</p> | <p>Import Permit required from the Japanese Ministry of Health, Labour and Welfare</p> <p>FedEx requires exporters to be licensed entities in order to receive shipments.</p> <p>If the wine is for re-sale in Japan, the importer or consignee requires a wholesale spirits license</p> | <p>Duty of 15% or 125 JPY/litre, whichever is lower. spirits tax of 90,000 JPY/ kilolitre</p> <p>Consumption Tax of 10% on (CIF + duty + spirits tax)</p> <p>For the applicable Duty Rate, please refer to this link https://www.customs.go.jp/english/tariff/2021_4/data/e_22.htm</p> | <p>First time imported shipments will undergo analytical tests run by the authorized Food Research Laboratory</p> |

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| Malaysia | <p>Less than 2 bottles (750 ml per bottle only)</p> <p>Only one standard bottle (750 ml) can be exempt from requiring an Import License.</p> <p>Duties/taxes will still be applicable.</p> | <p>Import license from MY Customs</p> <p>Requires prior Import Permit/License from the Malaysian Customs and Excise Department</p> <p>The consignee may contact:</p> <p>Royal Malaysian Custom, Technical services department, branch Classification, Aras 4 block A, No 22 jalan SS 6/3 Kelana Jaya Selangor. Tel : 03-7884 0800</p> <p>Or</p> <p>Customs Department HQ, Technical services department, 6th Floor North Block 2G 1B Present 2, Federal Government Administrative Centre, 62592 Putrajaya Tel : 03-88822100/300/500</p> | <p>Import duty varies by type of wine and alcohol content</p> <p>Excise duty of 15%</p> <p>Goods and Services Tax (GST) of 6% on (CIF + import duty + excise duty)</p> <p>Item: Wine Import duty : RM 7.00 per litre Excise duty : RM 150 / 100% vol. per litre SST : 10%</p> | |

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| Netherlands | <p>No known restrictions</p> <p>No D&T on 1-2 bottles of wine (private individual sending to private individual) with a total value of less than €45</p> | <p>No known limitations or restrictions if classified under HS Code 2204</p> <p>No known limitations or restrictions if classified under HS Code 2204</p> <p>Must be from OUTSIDE EU</p> | <p>VAT of 21% on the CIF value</p> <p>Duty varies by type of wine and alcohol content</p> | <p>VI 1 certificate of analysis is required for shipments over 100 litres</p> <p>The commercial invoice should have the following information: What kind of wine The alcohol percentage The kind of milliliters</p> |
| New Zealand | <p>No known restrictions</p> | <p>The importer is required to have an importer code for any goods valued more than NZD 1,000 (whether being a business or private importer) and to pay all applicable D&T</p> <p>FedEx requires both the importer and exporter to be licensed entities in order to receive shipments. Gift shipments of alcohol are also included in this prohibition.</p> <p>To import Wine into NZ you must be listed as an Importer with MPI and meet other standards and requirements</p> <p>Refer to link for Guide</p> <p>https://www.mpi.govt.nz/import/food/wine-beverages/steps-to-importing/</p> <p>If white /red Wine In containers of capacity of not more than 750mls</p> | <p>For most current duty and HPA rates please refer below website and follow search engine :</p> <p>www.customs.govt.nz and using the search engine input Health Promotion Agency Levy for the HPA rate and another search on Excise Duty to find the current duty rates.</p> <p>On wine you will be paying excise duty and HPA levy.</p> | |

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|---------------------|---|--|---|---|
| Phillipines | <p>Up to 8 bottles (750 ml only)</p> <p>For personal importation of wine, only 2 bottles not exceeding 1.5 litres are allowed</p> | <p>COO from the Australian Chamber of Commerce & Industry</p> <p>Importer must register as an IOR</p> <p>Consignee requires an Import Permit from the FDA Philippines prior to shipping</p> | <p>Local tax of 12% is applicable on CIF value</p> <p>Duty varies by type of wine and alcohol content ranging from 5 - 7%</p> | <p>Commercial consumption requires Authority To Release Imported Goods (ATRIG) from the Bureau of Internal Revenue (BIR)</p> |
| Poland | <p>Acceptable only when sent as present (free of charge) from individual to individual with following maximum quantity:</p> <p>Sparkling wines – 1Ltr Still wines - 2 Litre</p> <p>Total value of consignment must not exceed 45 EUR.</p> | <p>Import License required of consignee</p> <p>Wine as a commercial commodity must be marked with Polish Excise labels. Without these bands, the goods cannot be cleared but will be returned to the sender</p> <p>Importer must be licensed and Polish excise stamps must be issued and applied on each bottle. If this is not arranged in advance with evidence provided, wine shipments must be shipped to importer's excise warehouse for excise stamps to be applied. FedEx can support a transit movement to the excise warehouse at the additional cost. Otherwise, shipment would need to be returned to the sender.</p> | <p>Customs duties will apply to shipments valued above 150 EUR.</p> <p>VAT rate is 23%</p> <p>VAT and excise duty must be paid on all shipments regardless of the value.</p> | <p>All shipments require a Commercial Invoice or Pro-forma invoice and should contain reference number, date, detailed description of goods, type of currency and value of goods (zero value is not acceptable). Shipments without any invoice will be held until provided</p> |
| Singapore | <p>No known restrictions</p> | <p>COO from the Australian Chamber of Commerce & Industry</p> <p>Import Permit (AVA license) from the Singapore Agriculture Food and Veterinary Authority</p> | <p>Duty: Total quantity in litres x excise duty rate x percentage of alcohol strength</p> <p>Duty varies by type of wine and alcohol content</p> <p>GST of 7% on (CIF + duty)</p> | <p>For commercial purposes, the importer must have a Unique Entity Number (UEN) and register his/her intentions with Singapore Customs. A quick import guide is available on the Singapore Customs website</p> <p>New link to Singapore customs quick information guide. https://www.customs.gov.sg/businesses/importing-goods/overview</p> |

Country Documentation Required

| Destination Country | Personal | Commercial | Duties & Taxes | Additional Information |
|---------------------|--|---|--|------------------------|
| South Korea | <p>Normally up to 6 stand bottles can be accepted for personal consumption when an individual does not need to obtain an Import License.</p> <p>Unlimited quantity, clearance will depend on officer's judgement. Provide a detailed explanation of personal use. Also, for additional information PCCC, Wine's vintage (produced year), Name, Alcohol%, Net volume(750ml), Quantity of wine bottle, Country of origin must be indicated on CI for Customs clearance.</p> | <p>Import License required of consignee if over 5 items.</p> <p>Statement indicating reason for import required of consignee.</p> <p>FedEx requires both the importer and exporter to be licensed entities in order to receive shipments.</p> | <p>Duty = customs value (FOB) X 30%</p> <p>spirits tax = (customs value (FOB) + duty) x 20%</p> <p>Educational tax = spirits tax X 30%</p> <p>VAT = (FOB value + duty + spirits tax + educational tax) X 10%</p> | |
| Sweden | <p>Restrictions for personal shipments - Only private individual sending to private individual are allowed for personal consumption.</p> <p>Only person-to-person (C2C) gifts accepted within below volume limits, even if value within duty free limit of 300 SEK, tax and excise would need to be paid</p> <p>Quantity is restricted to 1 litre for sparkling wine (less than 22% ABV) and 2 litres for still wine (between 3.5 and 15% ABV)</p> <p>D&T are applicable</p> | <p>Importing is only allowed by companies with a valid alcohol license</p> <p>IOR with a valid <u>EORI</u> and a VAT number are required on the commercial invoice</p> | <p>VAT of 25% on the CIF value</p> <p>Wine: 1 SEK/litre in duties and 32 SEK/litre in tax</p> <p>Fortified/Sparkling wine: 2 SEK/litre in duties and 72 SEK/litre in tax</p> | |

Country Documentation Required

| Destination Country | Personal | Commercial | Duties & Taxes | Additional Information |
|---------------------|---|---|---|---|
| Taiwan | <p>For Importer /IOR who is not registered dealer to the National Treasury Agency (NTA), its limited to 5.0L per shipment for both B2B and B2C consignment.</p> <p>It's limited to USD1,000 per shipment for the registered dealer. Approval issued by NTA is required when it's greater than USD1,000 per shipment.</p> <p>The approval is granted by IOR registration to NTA and IOR has to work it out on their own.</p> | <p>For Importer /IOR who is not registered dealer to the National Treasury Agency (NTA), its limited to 5.0L per shipment for both B2B and B2C consignment.</p> <p>It's limited to USD1,000 per shipment for the registered dealer. Approval issued by NTA is required when it's greater than USD1,000 per shipment.</p> <p>The approval is granted by IOR registration to NTA and IOR has to work it out on their own.</p> | <p>All wine products is dutiable regardless of value.</p> <p>Customs tariff rate and spirits tax is varied on its nature, 5% VAT is levied on each wine product.</p> | <p>The year of manufacturing alcohol percentage and brand must be remarked on the label and invoice</p> <p>It is preferable to have Air Waybill Number, the packaging condition, such as the photo of the outer packaging to be provided ahead of its uplift to make sure there is a smoother clearance process .</p> <p>For JP originated wine products, the label on the bottle or catalogue remarked with the place of production is required for NTA to identify If it's originated from (Fukushima), (Gunma), (Tochigi), (Ibaraki) and (Chiba). NTA would file the product originated from the subjected places for radiation test even if it's provided by the shipper.</p> <p>Certificate or origin is required for whisky originated from UK when it's greater than 5 litre per shipment.</p> |
| Thailand | <p>An import license is required if importing more than 10 litres of wine</p> | <p>COO from the Australian Chamber of Commerce & Industry</p> <p>Importer must obtain an import license from The Excise Department prior to importation</p> <p>Import License from the Ministry of Food and Drug Excise department required of consignee, if quantity exceeds 9 litres.</p> | <p>Import duty: CIF x Import duty rate @ 60%</p> <p>Local Government duty: Excise duty x 10%</p> <p>Excise duty: CIF + Normal duty x wine code ratio (1.764)</p> <p>VAT of 7% on the CIF value</p> <p>Health support duty for wine (excise tax x 2%)</p> <p>Broadcast support duty for wine (excise tax x 1.5%)</p> | <p>Customs can implement a special tax for importing luxury goods at any given time</p> |

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|----------------------|---|--|--|---|
| United Arab Emirates | <p>Maximum of 2 750ml bottles are allowed (See additional information section)</p> <p>A copy of passport and visa page are required</p> | <p>Consignee must have a valid Import License</p> <p>spirits Approval Permit from Dubai Police</p> <p>Consignee Importer Code with Dubai Customs</p> | <p>Duty of 50% of CIF value</p> | <p>Personal wine to consignees whose religious doctrine doesn't prohibit alcohol consumption</p> <p>All shipments are subject to inspection on arrival by customs for value assessment</p> <p>A Storage Fee is applicable: AED1 / KG or AED25 whichever is higher after 3 days of arrival</p> |
| United Kingdom, | <p>Reasonable Quantity (Guideline 24 x 750 ml bottles)</p> | <p>EORI number required on the invoice.</p> | <p>VAT of 20% the CIF value</p> <p>Duty varies by type of wine and alcohol content</p> <p>Excise varies by the type of wine and alcohol content</p> <p>See UK Integrated Online Tariff for latest rates.</p> | <p>The Commercial Invoice must declare the alcohol content by volume in the form of a percentage. Beer, wine and spirit samples are accepted and will be assessed for customs duty, excise, and Value Added Tax (VAT). Very high duties/taxes may be expected.</p> |

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|---------------------|---|---|--|--|
| United States | Permitted only if both sender and receiver are licensed entities and the requirements in the “Commercial” column are met. | <p>Alcohol and Tobacco Tax and Trade Bureau (TTB) Importer’s Basic Permit</p> <p>Certificate of Label Approval (COLA) or COLA waiver issued by the TTB unless for testing or under 7% ABV</p> <p>U.S. Food and Drug Administration (FDA) Prior Notice Confirmation (PNC)</p> <p>Formal entries (more than 2,500 USD) require a continuous or single-transaction bond</p> <p>Certificate of Label Approval(s) (or an appropriate waiver) and any label transfer letter(s)</p> <p>The size of the bottles</p> <p>The packaging (how many per case)</p> <p>A detailed enough description that allows FTN to identify what is being imported (as an example “wine” is not good enough – “white wine under 14% alcohol” would be acceptable)</p> <p>Some states also require licensing in addition to the federal permit</p> <p>FDA approval is needed before it can be released by customs. All parties have to be registered with the FDA.</p> <p>All alcohol import, even below 2,500 USD, would be cleared under formal entry and importer must provide their own customs bond (single or continuous).</p> | <p>Duty varies by type of wine and alcohol content</p> <p>An ancillary clearance service fee may apply if your shipment requires special import clearance processing</p> <p>Merchandise Processing Fee also applies.</p> | <p>COO is required for Australia</p> <p>FedEx will not accept shipments of alcohol (beer, wine or spirits) to non-licensed parties located in the U.S. from an international location. FedEx will accept shipments of alcohol (beer, wine and spirits) inbound to the U.S. when both the shipper and recipient are licensed entities</p> <p>Shippers must be enrolled in the FedEx alcohol shipping program https://www.fedex.com/en-us/shipping/alcohol.html</p> <p>Import requirements will apply to any valid personal shipments</p> <p>FedEx will charge ancillary fees for Partner Government Agency clearances (FDA and Bureau of Alcohol, Tobacco, Firearms and Explosives (ATFE). https://www.fedex.com/en-gb/ancillary-clearance-service.html</p> |

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|---------------------|--------------|--|--|------------------------|
| <u>Vietnam</u> | NOT ACCEPTED | <p>Limited to companies with Import Licenses and Permits.</p> <p>Shipments must be shipped using the FedEx International Broker Select® option</p> | <p>The assessment of import taxes is determined by the volume of alcohol..</p> <p>Based on 12% alcohol for a 750 ml bottle:</p> <p>Import tax: 50% VAT: 10% Special consumption tax: 35%</p> | |

A photograph of a wine cellar with rows of wine bottles on shelves. The lighting is warm and focused on the bottles, creating a bokeh effect in the background. The word "Appendix" is overlaid in the center in a white, bold, sans-serif font.

Appendix

Example AWB

Automated Air Waybill Format

| | | |
|---|--|--|
| <p>From: Origin ID: CCDA (794) 794-6322 Sub Street Wire Streets of America 123 Grape Drive Napa, CA 94211 UNITED STATES</p> |   | <p>Ship Date: 19OCT09 AvWgt: 50.0 LB CAL: 19222029611000 Account: 5</p> <p>REF: S&IT</p> <p>DESC-1: DESC-2: DESC-3: DESC-4:</p> <p>EST. NO. 001 28 34 COUNTRY INFO: US CARRIAGE VALUE: 100.00 CAD CUSTOMS VALUE: 18.00 CAD T/C: 5 1858048 SUN: 185 8048 ENYAT: PKG TYPE: 10KG BOX</p> |
| <p>SHIP TO: (664) 794-6322 BILL SENDER Joe Brown c/o BC LIQUOR DISTRIBUTION BOARD 456 Main St Richmond, BC V7C4V4 CA</p> |  | <p>TRKR 7950 4266 8141 INTL PRIORITY AM D432 RES</p> <p style="text-align: right;">V7C4V4 BC-CA YVR</p>  |

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After printing this label:
1. Use the 'Print' button on this page to print your label to your laser or inkjet printer.



