

# UPS® Alcohol Shipping Guide





**Like the finest vineyards, our reputation for quality has been honed over more than a century.**

**We match your craft with a dedication to service.**



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# 1. The Basics of UPS Alcohol Shipping

Like a young brie to a light bodied white wine or a dark chocolate to an aged cognac, UPS can complement your alcohol business and take it to another level. From barrel to bottle to your customers around the world, put your craftsmanship into the trusted hands of a premium carrier.

By pairing your alcohol with our services you can enhance the delivery experience for your customer, whether you ship to businesses or consumers, while simplifying customs compliance for your international shipments.

## General requirements for shipping alcohol with UPS

### Sign an alcohol agreement

To start shipping alcohol with UPS you must first sign a UPS agreement for the transportation of alcohol and you must be licensed and authorized under the applicable laws to sell and ship alcohol. Please consult your UPS representative to sign an alcohol agreement.

### Ship with UPS shipping tools

Once a contractual agreement is finalized, alcohol shipments must be processed with a shipping system such as UPS WorldShip, CampusShip, UPS Shipping API, ups.com shipping or a UPS Ready application.

### Ensure excise compliance

Alcohol shipments must comply with excise duty regulations and must include dedicated documents. Restrictions for intra-EU and international shipments apply as set out in sections 3 and 4 of this guide.

### Ensure compliance with legal drinking age limits when shipping to consumers

When shipping alcohol to a consumer you must select the [Adult Signature Required Delivery Confirmation](#) option to ensure the recipient is of legal drinking age in the destination country. UPS will obtain the adult recipient's signature and provide you with a printed copy. You may also view the adult recipient's signature online. Adult recipients must have reached the legal age of adulthood in the destination country. Higher age limits may apply where the legal age of adulthood is under 21 years of age.

## Shipping services for every enthusiast and occasion

| Service level  | Shipping time  |
|--|--|
| UPS Express Plus®  | Delivery in one to three business days by 9:00 am depending on the origin/destination.<br>UPS money-back guarantee applies                         |
| UPS Express®   | Delivery in one to three business days by 10:30 am, 12:00 am or 14:00 pm, depending on the origin/destination.<br>UPS money-back guarantee applies |
| UPS Express Saver®   | Delivery in one to three business days by end of day, depending on the origin/destination.<br>UPS money-back guarantee applies                     |
| UPS Worldwide Express Freight®<br>(for shipments above 70kg) | Delivery in one to three business days by end of day, depending on the origin/destination.<br>UPS 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 [ups.com](https://www.ups.com) for guarantee details, service availability, delivery-time commitments, additional delivery options like UPS Saturday Delivery or to request a collection. Shipments to and from certain locations may require additional [time in transit](#).

# Solutions that enhance the shipping & delivery experience

## Protect your alcohol shipments

UPS offers increased liability for alcohol shipments up to the full retail value of the goods with Customized Declared Value<sup>1</sup>. Enjoy the ease of choosing transactional coverage for shipments with fees incorporated directly into your UPS Invoice. Check with your UPS representative for more information and product availability.

## Convenience around the corner with collection points

For more convenience and lower cost delivery to consumers, you can ship alcohol to a collection point. The UPS Access Point network, which spans across Europe's key markets as well as the US and Canada, is comprised of retail locations such as local shops and supermarkets that act as collection points for UPS shipments.

This benefits you and your customer. You get more cost-efficient shipping by reducing the amount of home deliveries. Your customer gets more flexibility to collect their parcels for a convenient location that fits into their routine. The reduction in home deliveries can also reduce the carbon footprint of each shipment.

Integrate this delivery option into your online shop's checkout flow using [UPS API](#) or [platform plug-ins](#).

Shoppers can then see all nearby locations and choose the one most convenient for them.

When creating an alcohol shipment to a UPS Access Point location, please ensure you select all the following shipment options in your UPS shipping system:

1. ISC Alcohol Beverages
2. Adult Signature Required
3. Hold at UPS Access Point

Do you have a physical retail location? Then you can apply to have it added to the UPS Access Point network. Find out how on [ups.com](https://www.ups.com).

1. Customized Declared Value is not available in all areas. Check with your UPS representative for more information on product availability.





## 2. Bottle Packaging

### Guidelines for good packaging

You can help to ensure that your wine, beer and spirits shipments arrive safely and on time with the following packaging guidelines and procedures developed from UPS research. All shipments must meet UPS packaging requirements for bottle shipments.

UPS accepts inner packaging of moulded polystyrene (EPS) foam, folded corrugated tray, retention packaging with PE film or moulded fibre tray.

Each packaging component secures the bottles into the centre of the shipping container away from the side walls. Sturdy outer corrugated containers are required to keep the product secure.

### UPS branded and certified packaging

We offer UPS branded packaging solutions for wine and sparkling wine to provide maximum protection for your packages.

UPS approved bottle packaging must pass the ISTA 3A or DIN EN 22248 standards.

Please reach out to the UPS customer service centre or your UPS representative for further information on packaging certification and packaging solutions available in your country.

## Recommended types of bottle packaging



### **Polystyrene inner packaging with corrugated outer box**

Pre-moulded polystyrene glass bottle shippers provide maximum inner protection for different type shaped glass bottles.

All polystyrene packaging must be shipped inside an appropriately sized outer corrugated box with all closure flaps sealed securely top and bottom with pressure sensitive tape.



### **Retention inner packaging with PE film in corrugated outer box**

This system consists of a corrugated outer cardboard box with a cardboard inlay with PE-film that functions as a retention packaging system.

The bottle is retained by a transparent film that keeps the bottle in a fixed position and protects it from shock. Retention systems are more flexible than polystyrene and can to some extent adjust to different bottle shapes.



### **Corrugated inner packaging with corrugated outer box**

All paper-based packaging solutions should be pre-shipment tested by the manufacturer to meet UPS package design and test lab procedure requirements. UPS approved bottle packaging must pass the ISTA 3A or DIN EN 22248 standard.

All 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 using a double T taping method.

### 3. Shipping Within the European Union (domestically and cross-border)

#### General requirements

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

UPS offers shipping alcoholic beverages within the EU under the following conditions:

- The alcoholic beverages have an alcohol content below 70% by volume
- The alcoholic beverages are packaged in appropriate receptacles of less than 5 litres
- The total quantity of alcoholic beverages per shipment does not exceed 100 litres
- Alcoholic beverages may be shipped with excise duty paid or under duty suspension
- Shipping under duty suspension is not possible within or from Latvia and Malta
- UPS does not accept domestic alcohol shipments in Finland and Sweden
- For B2C shipments to Sweden, shippers must be registered as “distance seller” or “temporary distance seller” with the Swedish tax Agency
- B2B shipments under duty suspension regime must be registered as “distance seller” or “temporary distance seller” with the Swedish Tax Agency
- For B2B shipments to Finland, the importer must hold a license for wholesale, use, retail sale or serving

#### 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 excise duty suspension. Until they reach their destination.

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

All excise goods which are transported intra-EU must be accompanied by one of the following **required documents**:

| Countries  | Shipment with Excise Duty Paid | Shipment under Excise Duty Suspension Regime |
|--|--------------------------------|--|
| Austria, Belgium, Bulgaria, Croatia, Republic of Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Lithuania, Luxembourg, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden | Yes                            | Yes  |
| Latvia, Malta  | Yes                            | No   |





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

or

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

This documentation allows authorities to monitor and ensure the payment of applicable duties, and is needed for shippers to recover excise duty, or in the case of excise duty suspended goods, avoid payment of excise duty prior to shipping to other EU countries. If requested, shippers must provide proof of 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.

Find out more about excise duty regimes on the [European Commission website](#).

### Shipping under excise duty suspension

Shipments 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 must be an authorized warehouse keeper, sending from a tax warehouse. They have to provide a guarantee for the excise goods they dispatch. Find out more about the EMCS on the [European Commission website](#).

The consignee is responsible for the payment of excise duty in the destination country and the discharge of the accompanying eAD. Once the eAD is properly discharged, the seller can apply to get their guarantee released.

### Shipping with excise duty paid

Shipments which are released for consumption in one Member State (and therefore the duty is already paid) and subsequently transported to another Member State, must be accompanied by a SAD.

For **B2B** shipments the consignee is responsible for the payment of excise duty in the destination country and the discharge of the accompanying SAD. Once the SAD is properly discharged, the seller can apply for a refund of the excise duty that was paid in the country of dispatch.

For distance selling (sale to a private person in another Member State, ie. **B2C** movements) the principle of taxation in the Member State of destination applies. In this case it is the vendor who is responsible for ensuring the payment of excise duty in the destination country prior to shipping.

The vendor or their tax representative must register their identity and guarantee payment of excise duty with the competent authorities in the destination country. Most Member States required businesses to have a tax representative before shipping to private persons. 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 one Member State, subject to conditions to be determined by that Member State.

Shipments destined for 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 was paid or secured. This can be the name and tax number of a tax representative in the country of destination or the seller's own tax registration if they are registered in the destination country.

### Domestic Excise Shipping

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

Italy and Portugal:

- Shipments including alcohol 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 litres or less

### Compliance Through Fiscal Representation

UPS can help you implement a fiscal representation solution to ensure VAT and excise duty compliance for your intra-EU shipments.

For more information, please reach out to your UPS sales representative or contact us at [fiscalrep@ups.com](mailto:fiscalrep@ups.com).

# 1. Shipping Internationally (non-EU to EU, EU to non-EU, non-EU to non-EU)

## Required customs information

Each international alcohol shipment. Requires a [commercial invoice](#) and alcohol label with the following information:

- |  |   |
|--|---|
| a) Merchandise description in details            | g) Harmonized Tariff Code   |
| b) Quantity                                      | h) Winery information (wine)  |
| c) Packaging specification (in bottle, can, etc) | i) Malt concentration (beer)  |
| d) Brand   | j) If the shipment is for commercial use, or if the shipment is for personal consumption and not for resale/commercial use. |
| e) Origin / producing area                       |   |
| f) Alcohol percentage (strength)                 |   |

International shipments of alcohol across a customs border will be subject to non-routine customs clearance charges from UPS, which can vary based on the specifics of each shipment. These import and export charges are laid out in the [UPS Service and Tariff Guide](#) in the section 'How can UPS help with international customs clearance?'



## Solutions that simplify customs clearance

### Streamline customs clearance with digital customs documentation

Less paper, faster customs clearance. That's what UPS Paperless™ Invoice helps you achieve for your international shipments. When you submit your commercial invoices and other customs documentation electronically, customs authorities can start clearing your shipments before they reach the border. UPS Paperless Invoice is compatible with all UPS shipping systems.

[Enroll for UPS Paperless Invoice today.](#)

### Save time and cost with consolidated customs clearance

If you ship multiple parcels across a customs border to multiple recipients, the UPS World Ease® consolidated clearance solution can help you save time, money and paperwork compared to clearing each shipment separately.

Please note that shipments containing alcohol should never be consolidated with shipments that don't contain alcohol as this may cause customs delays.

Contact your UPS sales representative or visit [ups.com](https://www.ups.com) for more information.

# Common requirements when importing to the EU

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

Our 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 under excise duty suspension regime is not possible unless stated otherwise in the country specific requirements section.

Customs clearance in an EU country with subsequent transport to another EU Member State is not part of the contractual 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 calculate on degree Plato. The information must be shown on the commercial invoice to help determine the excise duty.

The importation of alcoholic beverages and alcohol products are subject to the presentation of:

- Certificate 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.
- A certificate or analysis report does not need to be presented for products originating in and exported from third countries in labelled containers of no more than five litres, fitted with a non-reusable closing device, where the total quantity transported, whether in single or multiple consignments, does not exceed 100 litres.
- The import of alcoholic beverages and alcohol products is regulated by a market organization of the EU with rules on labelling and presentation of alcoholic beverages and additional documentation. The labels of alcoholic beverages and alcohol products must show some of the following compulsory particulars:
  - The category of the product
  - The protected designation or protected geographical indication if applicable
  - 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 which can be found on the [EU website](#).



# Country specific requirements when importing to the EU

Additional to the common requirements listed on pages 10 and 11, each EU country may have additional requirements for international imports as determined by national legislation. The following table indicates where any country specific requirements exist for alcohol shipments coming from outside the EU.

|   | Shipping to Businesses   | Shipping to Consumers   |
|---|--|---|
| Country   | Guidelines for Shipping to Businesses (Licensees to Licensees)   | Guidelines for Shipping to Individuals (Consumers)  |
| <b>Austria</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                        | Alcoholic beverages cannot be sold and delivered to underage persons (under 16 or 18 years depending on the type of alcoholic beverage). The consignor is responsible to verify the age of the consignee prior to shipping.<br><br>Please see the common requirements when importing to the EU.  | Reasonable quantity for personal consumption: 6 x 750ml bottles.<br><br>Commercial invoice should contain note "For Personal Use, Not For Resale".<br><br>Other requirements are the same as Shipping to Businesses (Licensees).  |
| <b>Belgium</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                        | A transit in bond from the port of entry to the customer or their broker is not an option.<br><br>Please see the common requirements when importing to the EU.   | Reasonable quantity for personal consumption: 12 x 750ml bottles.<br><br>Commercial invoice should contain note "For Personal Use, Not For Resale".<br><br>Other requirements are the same as Shipping to Businesses (Licensees).   |
| <b>Bulgaria</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                       | Please see the common requirements when importing to the EU.   | Reasonable quantity for personal consumption: 6 x 750ml bottles.<br><br>Commercial invoice should contain note "For Personal Use, Not For Resale".<br><br>If shipped as a gift with a shipment value below €45, indicate "Gift" on the commercial invoice.<br><br>Other requirements are the same as Shipping to Businesses (Licensees).  |
| <b>Croatia</b><br>Alcohol shipping available: Beer, wine and spirits to businesses , alcohol shipping to consumers not available. | Importer must provide an import license/permit.  | UPS does not serve.   |
| <b>Cyprus</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                         | Alcoholic beverages cannot be sold and delivered to underage persons (under 17 years). The consignor is responsible to verify the age of the consignee prior to shipping.<br><br>Please see the common requirements when importing to the EU.  | Reasonable quantity for personal consumption: 6 x 750ml bottles.<br><br>Commercial invoice should contain note "For Personal Use, Not For Resale".<br><br>Other requirements are the same as Shipping to Businesses (Licensees).  |
| <b>Czech Republic</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                 | Spirits with an alcoholic content 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 must apply for a permission to import alcohol and when granted must buy the tax stamps. The tax stamps must be sent to the shipper/producer who must affix the stamps to the bottles.<br><br>Alcoholic beverages cannot be sold and delivered to underage persons (under 18 years). The consignor is responsible to verify the age of the consignee prior to shipping.<br><br>Please see the common requirements when importing to the EU. | Private importers can import small amounts of spirits for their own consumption without tax stamps. Excise duty must be paid with the import clearance.<br><br>Reasonable quantity for personal consumption: 6 x 750ml bottles.<br><br>Commercial invoice should contain note "For Personal Use, Not For Resale".<br><br>Other requirements are the same as Shipping to Businesses (Licensees). |
| <b>Denmark</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                        | A transit in bond from the port of entry to the customer or their broker is not an option.<br><br>Commercial importers must be registered to import alcoholic beverages.<br><br>Alcoholic beverages cannot be sold and delivered to underage persons (under 18 years for alcohol of 16.5% and above, under 16 year for alcohol below 16.5%). The consignor is responsible to verify the age of the consignee prior to shipping.<br><br>Please see the common requirements when importing to the EU.  | Private importers can import small amounts of spirits for their own consumption without being registered.<br><br>Reasonable quantity for personal consumption: 6 x 750ml bottles.<br><br>Commercial invoice should contain note "For Personal Use, Not For Resale".<br><br>Other requirements are the same as Shipping to Businesses (Licensees).   |

|  | Shipping to Businesses  | Shipping to Consumers   |
|--|---|---|
| Country  | Guidelines for Shipping to Businesses (Licensees to Licensees)  | Guidelines for Shipping to Individuals (Consumers)  |
| <p><b>Finland</b><br/>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.</p>           | <p>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 declaring 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.</p> <p>The customs clearance in Finland and the subsequent transport to another EU Member State is not part of the service.</p> <p>Alcoholic beverages cannot be sold and delivered to underage persons (under 18 years for alcohol up to 22%, under 20 years for alcohol above 22%). The consignor is responsible to verify the age of the consignee prior to shipping.</p> <p>Please see the common requirements when importing to the EU.</p>          | <p>Private importers can import alcohol in small quantities for their personal consumption without having a permit.</p> <p>Reasonable quantity for personal consumption: 6 x 750ml bottles.</p> <p>Commercial invoice should contain note "For Personal Use, Not For Resale".</p> <p>Private individuals are required to pay excise duties in cash to Finnish customs, if the consignor did not pay it already. The tax cannot be billed back to the shipper. Shippers should therefore advise customers on tax payment restrictions.</p> <p>If customs do not accept the amount of alcohol for private consumption, the shipment is considered a commercial import and the goods need to be returned or abandoned.</p> |
| <p><b>France</b><br/>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.</p>            | <p>Duty, VAT and excise duty must be paid at the port of customs clearance. Excise duty applies usually on the amount of beverage and the percentage of alcohol. A customs clearance of alcohol for free circulation with a subsequent transport of alcohol under the excise duty suspension regime is not possible.</p> <p>The customs clearance in France and the subsequent transport to another EU Member State is not permitted.</p> <p>The maximum amount of alcoholic beverages per consignee is 10 litres for spirits or liquor, 90 litres for wine, 20 litres for intermediate products, 60 litres for sparkling wine, and 100 litres for beer.</p> <p>Each shipment transported by UPS shall not exceed 100 litres.</p> <p>The clearance of alcoholic beverages is a non-routine entry for which additional UPS charges apply.</p> <p>Please see the common requirements when importing to the EU.</p>  | <p>Reasonable quantity for personal consumption: 6 x 750ml bottles.</p> <p>Commercial invoice should contain note "For Personal Use, Not For Resale".</p> <p>If shipped as a gift with a shipment value below €45, indicate "Gift" on the commercial invoice.</p> <p>Other requirements are the same as Shipping to Businesses (Licensees).</p>   |
| <p><b>Germany</b><br/>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses, only wine to consumers.</p> | <p>B2B alcohol shipments must be imported and cleared through customs via Cologne Airport (CGN).</p> <p>Alcoholic beverages can't be sold and delivered to underage persons (under 18 years for spirits or liquor, under 16 years for other types of alcohol). The consignor or seller is responsible to verify the age of the consignee prior to shipping.</p> <p>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:</p> <ul style="list-style-type: none"> <li>• Percent alcohol</li> <li>• Quantity in litres</li> <li>• Clear description of the product</li> </ul> <p>Please see the common requirements when importing to the EU.</p>   | <p>Only shipments of wine and wine products are accepted.</p> <p>Reasonable quantity for personal consumption: 6 x 750ml bottles.</p> <p>Commercial invoice should contain note "For Personal Use, Not For Resale".</p> <p>Consignees must pay a clearance fee as well as agree to limiting imports to 400 kg per year (including packaging materials). Customs will contact the consignee to obtain the agreement.</p> <p>Other requirements are the same as Shipping to Businesses (Licensees).</p>   |
| <p><b>Greece</b><br/>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.</p>            | <p>Commercial importers must be registered to import alcoholic beverages.</p> <p>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.</p> <p>Alcoholic beverages can't be sold and delivered to underage persons (under 18 years). The consignor is responsible to verify the age of the consignee prior to shipping.</p> <p>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 litres fitted with a non-reusable closing device where the total quantity transported, whether in single or multiple consignments, does not exceed 100 litres. Wine shipments requiring or accompanied by certificates or analysis reports can't be cleared by UPS.</p> <p>Please see the common requirements when importing to the EU.</p> | <p>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.</p> <p>Duty, VAT and excise duty applies. Higher amount of wine can be seen as commercial imports which can only be imported by registered companies.</p> <p>Other requirements are the same as Shipping to Businesses (Licensees).</p>  |

|  | Shipping to Businesses   | Shipping to Consumers   |
|--|--|---|
| Country  | Guidelines for Shipping to Businesses (Licensees to Licensees)   | Guidelines for Shipping to Individuals (Consumers)  |
| <b>Hungary</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses only, alcohol shipping to consumers not available. | <p>A transit in bond from the port of entry to the customer or their broker is not an option.</p> <p>Commercial importers must be licensed to import alcoholic beverages.</p> <p>Please see the common requirements when importing to the EU.</p>  | <p>UPS does serve.</p>  |
| <b>Italy</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses, only wine to consumers.                             | <p>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.</p> <p>Commercial importers must provide a health permit to import alcohol.</p> <p>Alcoholic beverages can't be sold and delivered to underaged persons (under 18 years). The consignor is responsible to verify the age of the consignee prior to shipping.</p> <p>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 litres fitted with a non-reusable closing device where the total quantity transported, whether in single or multiple consignments, does not exceed 100 litres.</p> <p>Please see the common requirements when importing to the EU.</p> | <p>Private importers can import wine for their personal consumption without a health permit.</p> <p>A private importer is only allowed to import a maximum of five litres.</p> <p>Imports of more than five litres require a formal sanitation clearance.</p> <p>Other requirements are the same as Shipping to Businesses (Licensees).</p> |
| <b>Luxembourg</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                                  | <p>Alcoholic beverages can't be sold and delivered to underaged persons (under 16 years). The consignor is responsible to verify the age of the consignee prior to shipping.</p> <p>Please see the common requirements when importing to the EU.</p>   | <p>Reasonable quantity for personal consumption: 6 x 750ml bottles.</p> <p>Commercial invoice should contain the note "For Personal Use, Not For Resale."</p> <p>Other requirements are the same as Shipping to Businesses (Licensees).</p>   |
| <b>Malta</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                                       | <p>Commercial importers (re-sellers) must buy tax stamps after the customs clearance to pay the excise duty. The tax stamps must be affixed to the bottles.</p> <p>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 litres fitted with a non-reusable closing device where the total quantity transported, whether in single or multiple consignments, does not exceed 100 litres.</p> <p>Please see the common requirements when importing to the EU.</p>   | <p>Private importers who import alcohol for their own consumption can pay the excise duty with the import declaration, together with VAT and duty.</p> <p>Reasonable quantity for personal consumption: no known limits.</p> <p>Commercial invoice should contain the note "For Personal Use, Not For Resale."</p>                          |
| <b>Netherlands</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                                 | <p>A transit in bond from the port of entry to the customer or his broker is not an option.</p> <p>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.</p> <p>The following information must be shown on the commercial invoice:</p> <ul style="list-style-type: none"> <li>• Percentage alcohol</li> <li>• Quantity in litres</li> <li>• Clear description of the product</li> </ul> <p>Please see the common requirements when importing to the EU.</p>   | <p>Reasonable quantity for personal consumption: 6 x 750ml bottles.</p> <p>Commercial invoice should contain the note "For Personal Use, Not For Resale."</p> <p>Other requirements are the same as Shipping to Businesses (Licensees).</p>   |
| <b>Poland</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses only, alcohol shipping to consumers not available.  | <p>Alcoholic beverages can only be imported by businesses.</p> <p>Excise stamps are required.</p> <p>A license is needed if the importer is selling alcoholic beverages.</p> <p>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 litres fitted with a non-reusable closing device where the total quantity transported, whether in single or multiple consignments, does not exceed 100 litres.</p> <p>Please see the common requirements when importing to the EU.</p>  | <p>Private persons are not allowed to import alcoholic beverages. The only exemption are gift shipments sent by one private individual to another. The limits accepted as gifts are two litres of still wine and one litre of sparkling wine or spirits.</p>  |

|   | Shipping to Businesses   | Shipping to Consumers  |
|---|--|--|
| Country   | Guidelines for Shipping to Businesses (Licensees to Licensees)   | Guidelines for Shipping to Individuals (Consumers)   |
| <b>Portugal</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                                   | The importer must provide: <ul style="list-style-type: none"> <li>• VI-1 form is required for non-U.S. origin wine</li> <li>• Simplified Certification and Analysis Document is required for U.S. origin wine</li> </ul> Imports of alcoholic beverages are highly restricted.<br>A sanitary inspection must be done prior to customs clearance. A sanitary inspection will require: <ul style="list-style-type: none"> <li>• Certificate of Analysis provided by the shipper</li> <li>• Certificate of Origin</li> <li>• Import license from the Instituto do Vinho e da Vinha (Portugal Wine Institute)</li> <li>• Importer registration in the EU</li> </ul> Brokerage charges may apply and an import delay of 2-3 days may occur. For shipments up to one litre of any kind of beverage, the import will be accepted without an import license and a Certificate of Analysis.<br>Please see Common Requirements when shipping to the EU.  | The importer must provide: <ul style="list-style-type: none"> <li>• Certificate of Origin</li> <li>• Additional customs forms may be required from the consignee to customs clear the shipment</li> </ul> Reasonable quantity for personal consumption: 6 x 750ml bottles.<br>Commercial invoice should contain the note "For Personal Use, Not For Resale."   |
| <b>Romania</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                                    | Commercial importers must be licensed to import alcoholic beverages.<br>Alcoholic beverages can't be sold and delivered to underaged persons (under 18 years). The consignor is responsible to verify the age of the consignee prior to shipping.<br>Excise duty on spirits must be paid with tax stamps. The consignor must buy the tax stamps from the Romanian Ministry of Finance where they must be registered. The tax stamps must be affixed to the bottles prior to shipping.<br>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 litres fitted with a non-reusable closing device where the total quantity transported, whether in single or multiple consignments, does not exceed 100 litres. Wine shipments requiring or accompanied by certificates or analysis reports can't be cleared by UPS.<br>Please see Common Requirements when shipping to the EU. | Private importers can import alcohol in small quantities for their personal consumption without a license.<br>Reasonable quantity for personal consumption: 6 x 750ml bottles.<br>Commercial invoice should contain the note "For Personal Use, Not For Resale."<br>A maximum of 5 x 750ml bottles is allowed for gift shipments. For gift shipments, indicate "Gift" on the commercial invoice.<br>Other requirements are the same as Shipping to Businesses (Licensees). |
| <b>Slovenia</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                                   | Commercial importers must be registered to import alcoholic beverages.<br>A transit in bond from the port of entry to the customer or his broker is not an option.<br>Alcoholic beverages can't be sold and delivered to underaged persons (under 18 years). The consignor is responsible to verify the age of the consignee prior to shipping.<br>Please see Common Requirements when shipping to the EU.   | Private importers can import alcohol in small quantities for their personal consumption without a registration.<br>Reasonable quantity for personal consumption: 6 x 750ml bottles.<br>Commercial invoice should contain the note "For Personal Use, Not For Resale."<br>Sanitation clearance is required.   |
| <b>Sweden</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses only, alcohol shipping to consumers not available. | 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 shipper's expense.<br>Please see Common Requirements when shipping to the EU.   | UPS does not serve.  |

# Country specific requirements when shipping to international destinations.

Additional to the required customs information listed on page 10, the following table indicates the country specific requirements when shipping alcohol internationally to each destination. Any countries not listed are not served by UPS as a destination for international alcohol shipments.

EU exports to non-EU countries under excise duty suspension are not permitted unless the export declaration is completed by the shipper ahead of time.

|  | Shipping to Businesses   | Shipping to Consumers  |
|--|--|--|
| Country  | Guidelines for Shipping to Businesses (Licensees to Licensees)   | Guidelines for Shipping to Individuals (Consumers)   |
| <b>Argentina</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                   | Shipments are subject to the following limitations: <ul style="list-style-type: none"> <li>A maximum declared value of no more than USD 1,000</li> <li>A maximum weight no greater than 50 kilograms</li> <li>Each shipment must include the consignee's Tax ID number (CUIT/CUIL) to be released by customs</li> </ul>  | Requirements are the same as Shipping to Businesses (Licensees).   |
| <b>Aruba</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                       | No additional requirements for wine or beer shipments. For B2B liquor shipments the consignee must be registered in Aruba.<br><br>Import duties will be determined by litres being imported. Government inspection may be required.  | No additional requirements.  |
| <b>Australia</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers in specific areas. | UPS only delivers to New South Wales, Victoria, Australian Capital Territory, South Australia, Western Australia and Tasmania.<br><br>UPS cannot deliver to Queensland and Northern Territories due to certain communities' local alcohol regulations.<br><br>The import permit label on the bottle must include: <ul style="list-style-type: none"> <li>Fluid measurement</li> <li>Trade commerce marking</li> <li>Ingredients</li> <li>Distribution in Australia</li> <li>Manufacturer</li> </ul> Do not include: <ul style="list-style-type: none"> <li>'Low alcohol', 'non-alcoholic', 'non-intoxicating'</li> <li>Health or nutritional content claims, other than energy or carbohydrate content</li> </ul> Brandy, rum or whisky must be matured in wood for a minimum of two years before delivery from Customs control. A Maturation Certificate should be obtained.<br><br>Refer to AUSTRALIAN CUSTOMS NOTICE NO. 2007/19. | UPS only delivers alcohol to New South Wales, Victoria, Australian Capital Territory, South Australia, Western Australia and Tasmania.<br><br>UPS cannot deliver alcohol to Queensland and Northern Territories due to certain communities' local alcohol regulations.<br><br>For spirits (liquor) with more than 0.5% ethanol by volume, the labels must include: <ul style="list-style-type: none"> <li>Alcohol content as a proportion of the liquor (in compliance with the measurement markings under National Trade Measurement Regulations 2009 Cth)</li> <li>Number of standard drinks per package</li> <li>Lot of identification</li> <li>Directions for use and storage if the nature of the liquor warrants such directions for health and safety reasons</li> <li>Information must be in English, other languages may be in the label but must not contradict information in English</li> </ul> Do not include: <ul style="list-style-type: none"> <li>Low alcohol, 'non-alcoholic' or 'non-intoxicating'</li> <li>Health or nutritional content claims other than carbohydrate content</li> </ul> Exemptions of labeling requirements: <ul style="list-style-type: none"> <li>Wine bottled prior to 20 December 2002, with a remaining shelf-life over 12 months can be exempted as long as it complies with the requirements at the date of bottling.</li> </ul> |
| <b>Bahamas</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                     | An original invoice with company logo is required. UPS WorldShip® invoices will not be accepted.   | Requirements are the same as Shipping to Businesses (Licensees).   |
| <b>Barbados</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                    | Formal entry. No Restrictions in place and no certificates needed.<br><br>No limit on alcohol content or the amount of bottles shipped.<br><br>Commercial invoices must always state the volume of alcohol as well as the size of the bottle. Import duty and excise duty rates vary.  | Requirements are the same as Shipping to Businesses (Licensees).   |
| <b>Bermuda</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                     | Duty is paid based on the alcohol content amount. The commercial invoice needs to state the size of the bottle and the percentage of alcohol content. UPS WorldShip® invoices will not be accepted.  | Requirements are the same as Shipping to Businesses (Licensees).   |



|   | Shipping to Businesses   | Shipping to Consumers  |
|---|--|--|
| Country   | Guidelines for Shipping to Businesses (Licensees to Licensees)   | Guidelines for Shipping to Individuals (Consumers)   |
| <p><b>Canada</b><br/>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.</p>         | <p>All B2B orders of alcohol must be placed through the local liquor board.</p>  | <p>Alberta: Alcohol shipments can only be sent by air (UPS Express or UPS 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 litres of alcohol which can be imported per 90 days and a levy that is applied on foreign alcohol. Documentation for shipments over 6 litres 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.</p> <p>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 litres 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.</p> <p>Quebec: Alcohol shipments can only be sent by air (UPS Express or UPS 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 litres per day can be imported. 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.</p> <p>Manitoba: Alcohol shipments can only be sent by air (UPS Express or UPS 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.</p> <p>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 litres 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.</p> <p>UPS cannot deliver to New Brunswick, Newfoundland, Northwest Territories, Nova Scotia, Nunavut, Prince Edward Island, Saskatchewan and Yukon.</p> |
| <p><b>Cayman Islands</b><br/>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.</p> | <p>The consignee must possess a Liquor Distribution License and a valid Trade &amp; Business License.</p>  | <p>Maximum of two litres per shipment.</p>   |
| <p><b>Chile</b><br/>Alcohol shipping available: Wine to businesses only, alcohol shipping to consumers not available.</p> | <p>Imports may be reviewed by the SAG (agricultural government agency).</p> <p>Up to 24 bottles of the same type of alcohol can be cleared without resolution, otherwise the customer must have a special resolution to import</p> | <p>UPS does not serve.</p>   |

|  | Shipping to Businesses  | Shipping to Consumers   |
|--|---|---|
| Country  | Guidelines for Shipping to Businesses (Licensees to Licensees)  | Guidelines for Shipping to Individuals (Consumers)  |
| <b>China</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                                       | Shipper and Consignee must be approved UPS accounts.<br>Shipper and consignee companies must register the product with China Inspection & Quarantine (CIQ) and get an import permit record number (products must be registered individually and only once). Refer to the <a href="#">CIQ website</a> .<br>Importer must provide: <ul style="list-style-type: none"> <li>• Certificate of Origin</li> <li>• Canned Certification (to prove the packing type)</li> <li>• Power Of Attorney (POA) with the consignee's signature (merchandise description in Chinese)</li> <li>• Labels must be in colour</li> <li>• For distilled wine, plasticizer test report is required and DBP, DEHP, DINP must be included in the report</li> </ul> | Commercial Invoice with valid consignee's contact name, cell phone number and email address: <ul style="list-style-type: none"> <li>• Power Of Attorney (POA) with the consignee's signature (merchandise description in Chinese)</li> <li>• Purchase order copy (to show the value)</li> <li>• Colour copy of the consignee's personal ID, front and back (if Chinese citizen) or passport photo, visa and entry pages (if foreign national residing in China)</li> </ul> China customs has their own pricing list for alcohol. <ul style="list-style-type: none"> <li>• If the alcohol percentage is below 12%, and the volume per bottle is up to 750ml, the maximum value allowed is RMB 100 per bottle and the quantity limit is 10 bottles per shipment.</li> <li>• If the alcohol percentage is greater than 12%, but less than or equal to 22%, and the volume per bottle is up to 750ml per bottle, the maximum value allowed is RMB 200 per bottle and the quantity limit is 5 bottles per shipment.</li> <li>• For multiple items, the maximum value allowed per shipment is RMB 1,000 (800 RMB from HK/MO), i.e. if the actual value per bottle is RMB 300 per bottle, 3 bottles will be the maximum quantity per shipment</li> <li>• If the actual value exceeds RMB 1,000, the shipment can only contain a single item</li> </ul> |
| <b>Colombia</b><br>Alcohol shipping available: Wine to businesses only, alcohol shipping to consumers not available.                           | Importer must provide: <ul style="list-style-type: none"> <li>• Import license/permit</li> <li>• Sanitary Certificate</li> <li>• Authorization Form DIAN</li> </ul> All bottles must have a label from origin with the inscription: 'Exclusively for import to the Colombian Republic'.<br>UPS can only accept sample shipments. All non-samples must be sent using cargo service.  | UPS does not serve.   |
| <b>Costa Rica</b><br>Alcohol shipping available: Wine to businesses only, alcohol shipping to consumers not available.                         | Importer must provide: <ul style="list-style-type: none"> <li>• Import license</li> <li>• Health permit</li> <li>• Inspection required at import</li> </ul> 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.   |
| <b>Dominican Republic</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                          | Importer must provide: an import license/permit.<br>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.<br>Other requirements are the same as Shipping to Businesses (Licensees).  |
| <b>Ecuador</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses only, alcohol shipping to consumers not available. | Formal entry and pre-authorization certificate is needed.   | UPS does not serve.   |
| <b>El Salvador</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                                 | Documents additional to the commercial invoice:<br>Price list: <ul style="list-style-type: none"> <li>• Certificate of Free Sale</li> <li>• Health permit</li> <li>• Degrees of alcohol</li> <li>• NIT registered in the customs system</li> </ul>  | Requirements are the same as Shipping to Businesses (Licensees).  |
| <b>Guatemala</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                                   | Importer is required to have an import permit. Customs must be notified of the importation of alcohol. If customs is not informed, the customer may be fined USD 5,000 for not declaring.   | Amount is restricted to 2 bottles per importer.<br>Other requirements are the same as Shipping to Businesses (Licensees).   |
| <b>Haiti</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses only, alcohol shipping to consumers not available.   | Formal entry and pre-authorization certificate is needed..  | UPS does not serve.   |

|   | Shipping to Businesses  | Shipping to Consumers  |
|---|---|--|
| Country   | Guidelines for Shipping to Businesses (Licensees to Licensees)  | Guidelines for Shipping to Individuals (Consumers)   |
| <b>Honduras</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses only, alcohol shipping to consumers not available. | No UPS WorldShip® invoices accepted.<br>The importer must provide: <ul style="list-style-type: none"> <li>• Health Permit</li> <li>• Degrees of alcohol</li> <li>• Import License</li> <li>• Phytosanitary</li> <li>• Harmonized Code</li> <li>• Full Description of the goods</li> </ul> Duty is paid based on the amount of alcohol content.<br>The importer must be the legal representative of the brand in Honduras.   | UPS does not serve.  |
| <b>Hong Kong</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                                    | For alcohol with an alcoholic strength of more than 30% by volume measured at a temperature of 20°C, the importer must provide: an import license/permit.<br>If the alcohol volume is below 30%, a permit is not required.  | Requirements are the same as Shipping to Businesses (Licensees).   |
| <b>Iceland</b><br>Alcohol shipping available: Wine to businesses only, alcohol shipping to consumers not available.                             | Special permit needed for shipments containing over 80% proof alcohol.  | UPS does not serve.  |
| <b>India</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.  | The importer must provide: <ul style="list-style-type: none"> <li>• State excise import license</li> <li>• Certificate from Health Officer (Inspection required at Import)</li> </ul> No import of alcoholic beverages into the following states will be accepted: Gujarat; Bihar; Nagaland; Union Territory of Lakshadweep; and Kerala.  | If shipped as a gift or sample, the commercial invoice must clearly state 'Gift' or 'Sample'. The value of the shipment must be below INR 10,000 in order to file for duty-free clearance.<br>Importer must obtain an Import Export Code issued by Director General of Foreign Trade, Ministry of Commerce.<br>The consignee and/or intended recipients of the consignment must be above 25 years of age.<br>Each consignment of alcoholic beverages cannot exceed 70 kgs in weight.<br>Import duty will not be levied on alcoholic beverages not exceeding 2 litres in volume in total per consignment.<br>No shipments of alcoholic beverages into the following states will be accepted: Gujarat, Bihar, Nagaland, Union Territory of Lakshadweep, Kerala |
| <b>Israel</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses only, alcohol shipping to consumers not available.   | The importer must provide an Import license/permit.<br>There is a limit of maximum 2 litres per shipment. A larger amount requires an approval/certification by the Israeli Health Ministry and a full description of the contents including the percentage of alcohol on the commercial invoice.   | UPS does not serve.  |
| <b>Jamaica</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                                      | The importer requires a Spirits Pool license from the Spirits Pool Association and formal entry.  | No permit required for personal quantities.  |
| <b>Japan</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.  | The importer must provide: <ul style="list-style-type: none"> <li>• Declaration on importation of food, etc. to a quarantine station holding jurisdiction over the importing area</li> </ul> Import for resale — the importer must: <ul style="list-style-type: none"> <li>• Obtain a license under the provisions of Liquor Tax Law</li> </ul> The receptacles of the wine must bear an indication enabling the bottler to be identified.<br>For more information refer to: the <a href="#">Japan customs website</a> .. | Commercial invoice should contain the note "For Personal Use, Not For Resale."<br>Shipment weight shall not exceed 10kg..<br>For more information refer to: the <a href="#">Japan customs website</a> ..   |
| <b>Lichtenstein</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                                 | Same requirements as for shipping to Switzerland.   | Same requirements as for shipping to Switzerland.  |

|  | Shipping to Businesses  | Shipping to Consumers  |
|--|---|--|
| Country  | Guidelines for Shipping to Businesses (Licensees to Licensees)  | Guidelines for Shipping to Individuals (Consumers)   |
| <b>Macau</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.   | Shipments/imports of alcoholic beverages with a level of alcohol by volume (ABV) over 30% are subject to an importation license issued by the Macau Economic Services.  | Shipments should be a reasonable quantity for personal consumption (Guideline for wine should be up to MOP 5,000).<br><br>Other requirements are the same as Shipping to Businesses (Licensees).   |
| <b>Malaysia</b><br>Alcohol shipping available: Beer and wine to businesses only, alcohol shipping to consumers not available.                    | The importer must provide an import license/permit.   | UPS does not serve.  |
| <b>Martinique</b><br>Alcohol shipping available: Wine to businesses only, alcohol shipping to consumers not available.                           | "ACQUIS DE LA REGIE" Required: 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.  |
| <b>Mexico</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.  | The consignee needs to have a Sectorial Import License for Alcoholic Drinks. To do this they first need to be registered in the Taxpayers Registry of Alcoholic Drinks.<br><br>There is no limit for beverages with less than 24% alcohol.<br><br>Beverages between 24-70% alcohol need to be in containers of less than 5 litres, there is no volume limit. Beverages over 70% alcohol are not permitted.  | There is a limit USD 1,000 for individual consumption, no more than one shipment per month. All the drinks must follow the estimated prices determined by fiscal authorities.<br><br>Other requirements are the same as Shipping to Businesses (Licensees).    |
| <b>Monaco</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.  | Same requirements as for shipping to France.  | Reasonable quantity for personal consumption: 6 x 750ml bottles.<br><br>Commercial invoice should contain the note "For Personal Use, Not For Resale."<br><br>If shipped as a gift with a shipment value below €45, indicate "Gift" on the commercial invoice. |
| <b>Morocco</b><br>Alcohol shipping available: Beer and wine to businesses only, alcohol shipping to consumers not available                      | UPS can deliver alcohol shipments to the following cities in Morocco: Rabat, Sale, Temara, Kenitra, Casablanca, Settat, Mohammedia, Fes, Marrakech, Mekness, Agadir, Tanger.<br><br>Imports originating in Israel are prohibited.<br><br>Documents required for import clearance: <ul style="list-style-type: none"> <li>National Food Safety</li> <li>Certificate of Origin</li> </ul> Commercial invoice must include: <ul style="list-style-type: none"> <li>Country or Origin</li> <li>Type of Alcohol</li> <li>Quantity of Bottle</li> <li>Volume for each Container</li> </ul> The transportation of ISC alcohol is restricted. The alcohol level must not be over 24%.<br><br>Import duty is calculated with following formula: 49.5% + 20 % VAT + 805 MAD per hectolitre volume.<br><br>ISC Alcohol Service Is open only from day 1 to 5. | UPS does not serve.  |
| <b>Netherlands Antilles</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                          | No import limit. Import duties are assessed per litre 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.   | Requirements are the same as Shipping to Businesses (Licensees).   |
| <b>New Zealand</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.                                   | No additional requirements.   | No limits for personal purchases.  |
| <b>Nicaragua</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses only, alcohol shipping to consumers not available. | Health and agricultural ministry permission must be obtained. The company must be registered (tax id, fiscal solvency, import license).   | UPS does not serve.  |

|  | Shipping to Businesses   | Shipping to Consumers  |
|--|--|--|
| Country  | Guidelines for Shipping to Businesses (Licensees to Licensees)   | Guidelines for Shipping to Individuals (Consumers)   |
| <b>Norway</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.          | <p>Spirits with an alcoholic strength exceeding 60% are prohibited.</p> <p>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 &amp; Drug Problems.</p> <p>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.</p> <p>Alcoholic beverages cannot be sold and delivered to underaged persons (under 18 years for wine and beer, under 20 years for alcoholic beverages with more than 22% alcohol). The consignor is responsible to verify the age of the consignee prior to shipping.</p> | <p>Private individuals can import alcoholic beverages without a license for their private consumption only. Resale is not allowed.</p> <p>Other requirements are the same as Shipping to Businesses (Licensees).</p>   |
| <b>Paraguay</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.        | <p>INAN Certificate / Importer Registration is needed.</p>   | <p>INAN Certificate is needed and value limit is USD 100.</p>  |
| <b>Peru</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.            | <p>DIGESA certificate is needed.</p>   | <p>The product must have a prior sanitary registration, then the consignee can ask for a DIGESA certificate. Each import shipment cannot be more than 3 litres and/or USD 2,000.</p>   |
| <b>Philippines</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.     | <p>Importer must provide an import license/permit.</p> <p>Additional documentation required for spirits:</p> <ul style="list-style-type: none"> <li>Bank Reference Number (BRN) and Tax Identification Number (TIN) for the registered importer</li> <li>Electronic-Authority to Release Imported Goods (e-ATRIG). Consignee must be registered with BIR as importer/distributor of alcoholic beverages</li> <li>Material Safety Data Sheet (MSDS)</li> <li>License to Operate (LTO) from the Food and Drugs Administration (FDA)</li> <li>Certificate of Product Registration (CPR) from the FDA</li> </ul>   | <p>Must be a reasonable quantity for personal consumption.</p> <p>Shipment should contain only one bottle for each kind of alcoholic beverage.</p> <p>Consignee is required to provide a request letter to customs if the shipment value exceeds USD 500</p>   |
| <b>Serbia</b><br>Alcohol shipping available: Wine to businesses only, alcohol shipping to consumers not available. | <p>Importer must provide:</p> <ul style="list-style-type: none"> <li>Import license/permit</li> <li>Excise and/or bond form</li> <li>Ingredient analysis list</li> <li>Wine "quality certificate"</li> <li>Manufacture process list</li> </ul>   | <p>UPS does not serve.</p>   |
| <b>Singapore</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.       | <p>Importer must provide prior to shipment's arrival:</p> <ul style="list-style-type: none"> <li>Import license/permit from the Agri-Foods &amp; Veterinary Authority of Singapore (AVA) regardless of the quantity</li> <li>Information listed in the description for the commercial invoice</li> <li>Commercial invoice must include harmonized tariff code</li> </ul>   | <p>The commercial invoice must specify:</p> <ul style="list-style-type: none"> <li>The wine is for "personal use, not for resale" and indicate the type of wine</li> <li>In addition to information listed in the "Description" for the invoice, the invoice must include the harmonized tariff codes</li> </ul> <p>The total quantity of wine per shipment shall not exceed 5 litres. If the quantity exceeds 5 litres, the importer must obtain an import permit from the Agri-Foods &amp; Veterinary Authority.</p> |
| <b>South Africa</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.    | <p>Importer must provide:</p> <ul style="list-style-type: none"> <li>Import license/permit</li> <li>VI-1 form</li> <li>Simplified Certification and Analysis Document</li> <li>Sanitary clearance</li> </ul>   | <p>Gift shipments must not exceed 2 litres and must not exceed R 400 in value otherwise duties and taxes are payable.</p> <p>Personal effects shipments are restricted to 2 litres and duties and taxes are payable. Shipments exceeding these amounts will receive close scrutiny by the South African Revenue Service.</p>   |
| <b>South Korea</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.     | <p>Importer/Consignee must provide:</p> <ul style="list-style-type: none"> <li>Import license/permit</li> <li>Date of production</li> </ul> <p>Food quarantine will be required.</p>   | <p>The Commercial invoice must specify that the wine is for "personal use, not for resale."</p> <p>Wine shall be packaged in appropriate receptacles of less than 1 litre each.</p> <p>The receptacles of the wine must bear an indication enabling the bottler to be identified.</p> <p>Shipments can be cleared without quarantine if for personal consumption only and it is limited to 1 bottle (1 litre).</p>   |

|   | Shipping to Businesses   | Shipping to Consumers  |
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| Country   | Guidelines for Shipping to Businesses (Licensees to Licensees)   | Guidelines for Shipping to Individuals (Consumers)   |
| <b>Switzerland</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.  | The importing of wine for commercial purposes is only allowed by licensed importers.<br>Spirits are subject to excise duty.  | Private individuals can import alcoholic beverages without a license.<br>Spirits are subject to excise duty.   |
| <b>Taiwan</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.   | If the commercial invoice value is over USD 1,000, the importer must provide an import license/permit from the National Treasury Administration, Ministry of Finance.<br>A photocopy of the alcohol importer license or an approval issued by the Ministry of Finance is required, provided that the imported quantity exceeds 5 litres.<br>Whisky imports require a Certificate of Origin.  | A photocopy of the alcohol importer license or an approval issued by the Ministry of Finance is required, provided that the imported quantity exceeds 5 litres.<br>For imports of Scotland Whisky over 5 litres, an import permit and origin country certificate are needed.   |
| <b>Thailand</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.   | For shipments greater than 10 litres, the importer must provide: <ul style="list-style-type: none"> <li>• Import license/permit</li> <li>• Excise and/or bond forms</li> <li>• Ingredient analysis</li> <li>• Manufacture process list</li> </ul>  | To import, a license is required from the Excise Department for shipments less than or equal to 10 litres, as well as an excise stamp for each bottle. Import duty includes excise tax, municipal tax and other fees. Customs will inspect for an import license and excise stamp.   |
| <b>Trinidad &amp; Tobago</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses only, alcohol shipping to consumers not available.  | Consignees must be customs registered.<br>Labeled samples of wine, beer or spirits must be imported for inspection, registration and approval at the Ministry of Health (Chemistry Food and Drugs division). Samples must be accompanied by a commercial invoice with minimum value and a note stating the sample is for inspection purposes.  | UPS does not serve.  |
| <b>Turkey</b><br>Alcohol shipping available: Wine to businesses only, alcohol shipping to consumers not available.  | Importer must provide and import license/permit<br>Only commercial companies can obtain a permit.  | UPS does not serve.  |
| <b>United Kingdom</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.   | Importing under excise duty suspension is not an option.<br>Spirits with an alcoholic content 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.<br>Alcoholic beverages cannot be sold and delivered to underaged persons (under 18 years). The consignor is responsible to verify the age of the consignee prior to shipping.<br>Spirits should be shipped separately from wine and sparkling wine. | Private individuals can import alcohol for personal consumption.<br>Reasonable quantity for personal consumption: 24 x 750ml bottles.<br>Commercial invoice should contain the note "For Personal Use, Not For Resale."<br>If shipped as a gift with a shipment value below £39, indicate "Gift" on the commercial invoice. Gifts qualify for relief from import duties and Import VAT: <ul style="list-style-type: none"> <li>• Alcoholic strength ≤22%: 2 litres for wine, 1litre for all other spirits</li> <li>• Alcoholic strength &gt;22%: 1 litre for all spirits</li> </ul> If above thresholds are exceeded then the B2B requirements must be complied with.  |
| <b>United States</b><br>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses, wine and beer to consumers (under strict conditions- see 'Guidelines for Shipping to Individuals' section) | For all U.S. inbound import shipments containing alcoholic beverages, the consignee must be licensed and authorized to receive the alcoholic beverages.<br>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.  | Only wine and beer shipped as unaccompanied baggage is accepted to the US States outlined in each section below. The wine or beer must be purchased in person by the consignee while abroad and then shipped as unaccompanied baggage, within the quantity limits per US State outlined below. A UPS approved U.S. Import Unaccompanied Baggage Wine Affidavit must be signed by the consignee and included in the shipping documentation. The affidavit is available from the local UPS Account Manager.<br><br>Wine:<br>The quantity limits for each unaccompanied baggage wine shipment is listed for each approved state below (28 approved states and the District of Columbia):<br>Alaska: No quantity limitation<br>Arizona: 1 litre<br>Colorado: No quantity limitation<br>Connecticut: 18.9 litres per year<br>Delaware: No quantity limitation<br>Florida: 3.7 litres<br>Georgia: 18 litres<br>Hawaii: 19 litres<br>Illinois: No quantity limitation<br>Indiana: 18 litres<br>Iowa: 4 litres<br>(Continued on the next page) |

|         | Shipping to Businesses   | Shipping to Consumers   |
|---------|--|---|
| Country | Guidelines for Shipping to Businesses (Licensees to Licensees) | Guidelines for Shipping to Individuals (Consumers)  |
|         |  | <p>Louisiana: No quantity limitation</p> <p>Maine: 3.7 litres</p> <p>Michigan: No quantity limitation</p> <p>Missouri: 18.9 litres</p> <p>Nevada: No quantity limitation</p> <p>New Hampshire: 2.8 litres</p> <p>New Mexico: No quantity limitation</p> <p>New York: No quantity limitation</p> <p>North Carolina: 8 litres</p> <p>North Dakota: No quantity limitation</p> <p>Ohio: 4.5 litres per 30 days</p> <p>Oklahoma: 1 litre</p> <p>Pennsylvania: 3.7 litres</p> <p>Rhode Island: No quantity limitation</p> <p>South Carolina: No quantity limitation</p> <p>Tennessee: 18.9 litres</p> <p>Washington: 3.7 litres</p> <p>Washington D.C.: 9 litres per calendar month</p> <p>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 Dakota, Texas, Utah, Vermont, Virginia, West Virginia, Wisconsin, and Wyoming.</p> <p>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.</p> <p>Alaska - Delivery not permitted to "dry" areas. For FAQ see <a href="#">here</a></p> <p>Connecticut - 18.9 litres permitted per consignee per 365 day period</p> <p>Colorado - See <a href="#">here</a></p> <p>Georgia - Quantity limited to 1.89 litres if excise tax has not been paid, or 2 cases if excise tax has been paid</p> <p>Hawaii - Permitted to receive a single shipment from outside the state. Only if consignee receives a permit, see <a href="#">here</a>.</p> <p>Michigan - Requires purchase to have been made while purchaser is abroad for 48 consecutive hours</p> <p>New York - Requires purchase to have been made while purchaser is abroad for 48 consecutive hours</p> <p>Beer:</p> <p>The quantity limits for each unaccompanied baggage beer shipment is listed for each approved state below (26 approved states and the District of Columbia):</p> <p>Alaska: No quantity limitation</p> <p>Arizona: 1 litre</p> <p>Colorado: No quantity limitation</p> <p>Connecticut: 18.9 litres per year</p> <p>Delaware: No quantity limitation</p> <p>Florida: 3.7 litres</p> <p>Georgia: 17 litres</p> <p>Hawaii: 19 litres</p> <p>Illinois: No quantity limitation</p> <p>Iowa: 4 litre</p> <p>Louisiana: No quantity limitation</p> <p>Maine: 11.3 litres</p> <p>Michigan: No quantity limitation</p> <p>Missouri: 18.9 litres</p> <p>(Continued on the next page)</p> |

|   | Shipping to Businesses  | Shipping to Consumers  |
|---|---|--|
| Country   | Guidelines for Shipping to Businesses (Licensees to Licensees)  | Guidelines for Shipping to Individuals (Consumers)   |
|   |   | <p>Nevada: No quantity limitation</p> <p>New Hampshire: 2.8 litres</p> <p>New Mexico: No quantity limitation</p> <p>New York: No quantity limitation</p> <p>North Dakota: No quantity limitation</p> <p>Ohio: 8.5 litres per 30 days</p> <p>Oklahoma: 8.5 litres</p> <p>Pennsylvania: 3.7 litres</p> <p>Rhode Island: No quantity limitation</p> <p>South Carolina: No quantity limitation</p> <p>Tennessee: 18.9 litres</p> <p>Washington: 3.7 litres</p> <p>Washington D.C.: 8.5 litres per calendar month</p> <p>Unaccompanied baggage shipments of beer are not accepted to: Alabama, Arkansas, California, Idaho, Indiana, Kansas, Kentucky, Massachusetts, Maryland, Minnesota, Mississippi, Montana, Nebraska, New Jersey, North Carolina, Oregon, South Dakota, Texas, Utah, Vermont, Virginia, West Virginia, Wisconsin, Wyoming.</p> |
| <p><b>Uruguay</b><br/>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses, alcohol shipping to consumers not available.</p> | <p>DINAMA Importer Registration, INAVI Certification (for wine), LATU Certification (for beer), sample analysis needed obtain.</p>  | <p>UPS does not serve.</p>   |
| <p><b>Venezuela</b><br/>Alcohol shipping available: Beer, wine and spirits (liquor) to businesses and consumers.</p>                              | <p>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.</p> | <p>Requirements are the same as Shipping to Businesses (Licensees).</p>  |





**Have questions or want  
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