

IMPORT OF ALCOHOL INTO AUSTRALIA **Duty/Tax Rates**

Import of Alcohol

If you wish to include alcohol in your personal effects shipment to Australia, please note the following important information relating to import requirements and applicable duties/taxes.

You will face GST/duty on your alcohol at varying rates. For spirits, the tax payable is based on the purchase price of the liquor, the volume and alcoholic content. In some cases, charges for spirits can be as high as 80% - 120% of declared value. For wine the tax payable is based on the volume, and tends to be in the vicinity of 50% of the value of the wine. It is important for you to have proof of purchase, or if this is not possible, then realistic values must be declared. Where figures declared are unrealistic and no evidence of purchase is provided, then the taxes payable are calculated by Customs on the market value. Our *Spirits/Liquor Inventory* is attached which you should complete. This form should then be attached to the original Customs forms to enable speedy clearance through Customs/Quarantine.

As a general guide, the following duties/tax rates are applicable -

WINE	=	5% duty + 29% Wine Equalisation Tax + 10% GST
SHERRY	=	This is a fortified wine and is treated the same as wine.
BRANDY	=	5% duty + \$56.80 per litre of alcohol + 10% GST
WHISKEY	=	5% duty + \$60.92 per litre of alcohol + 10% GST
RUM	=	5% duty + \$60.92 per litre of alcohol + 10% GST
GIN	=	5% duty + \$60.92 per litre of alcohol + 10% GST
VODKA	=	5% duty + \$60.92 per litre of alcohol + 10% GST
LIQUEURS	=	Duty/taxes are the same as for whiskey.

Note: The 10% GST is calculated on the combined: (a) value of the alcohol with duty added in (and Wine Equalisation Tax for wine), and (b) freight and transport costs to Australia.

If you would like to receive more specific information on the taxes payable, you can go into the Customs website at www.customs.gov.au, or alternately send Customs an Email enquiry at information@customs.gov.au. The Australian Taxation Office can also be contacted as another option via Email on gstmail@ato.gov.au.

NOTE: This information provided to you is to the best of our knowledge and understanding at the time of reply. We cannot be held responsible for any action Customs may take at the time of importation should it differ from what we understand to be normal practice.