

DUTY & TAXES

Duty is a tax that is applied to any alcohol brought into the country (imported) either by a company, individual, citizen or visitor. Since the formation of the European Union, alcohol can be transported from one country to another duty free within the EU, provided that the goods are for personal use, or a gift, and that the duty and taxes have been paid in the country of origin.

For alcohol brought into the country from outside the EU there are restrictions on how much and what can be brought into the country duty free (without charge) with individuals being allocated an allowance. There is some flexibility to these allowances however if you exceed the allowance or have not paid the duty and taxes in the country of origin you could have your goods confiscated and be liable to pay Customs Duty, Excise Duty and Import VAT.

Duty Free Alcohol Allowances

You can bring in either, but not both, of the following:

- 1 litre of spirits or strong liqueurs over 22% vol.
- 2 litres of fortified wine (such as port or sherry), sparkling wine, or any other alcoholic drink that's less than 22% vol.

Alternatively you can combine these allowances. For example, if you bring in 1 litre of fortified wine (half your full allowance) you can also bring in half a litre of spirits (half your full allowance). This would make up your full allowance. You can't go over your total alcohol allowance. In addition you may also bring back both of the following:

- 16 litres of beer, 4 litres of still wine.

Alcohol is and always has been heavily taxed and licensed however, for every tax to the consumer, manufacturer and retailer there is an associated cost to government as illustrated in the diagram on the right.

Source: www.direct.gov.uk

