



## Individual Importation of Alcoholic Beverages For Personal Use

### Definitions:

The Washington State Liquor Control Board (WSLCB) governs the importation of alcoholic beverages from foreign countries and other states for personal use.

- **Alcoholic beverage** includes beer, wine, hard cider and/or spirituous liquor.
- **Private individual** means a person bringing alcoholic beverages into Washington from another state, or from outside the United States, for personal or household use.
- **Personal use** means the alcoholic beverages must be consumed by a private individual, family member, or guest, or gifted to another private individual or a nonprofit organization not licensed by the WSLCB. The alcoholic beverages may not be sold, or resold.
- **Tax** means the overall tax rate on an average priced bottle of beer, wine, hard cider or spirits if purchased within Washington State.
- **Bringing alcoholic beverages into the state** means personally carrying alcohol beverages purchased outside of Washington State, into the state of Washington. Persons who purchase alcoholic beverages for personal use **cannot have the products shipped** into the state unless it is wine shipped by a winery with a license to ship wine to consumers in Washington State. The winery then takes on the liability of tax collection and remittance. However, persons who purchase alcoholic beverages for personal use from **auction sellers** may have their purchases shipped into the state, provided they obtain advance authorization from the WSLCB and arrange to pay the applicable taxes.

Persons traveling through Washington (i.e. from Canada to Oregon) without consuming the alcoholic beverage within Washington State are not subject to Washington State taxes.

### Importing Liquor for Personal Use:

How much alcohol can a private individual bring into the state of Washington for personal use?

#### From within the U.S.:

When bringing alcoholic beverages into Washington State from inside the U.S., there are no taxes on the first 2 liters of spirits, wine or the first 288 ounces of beer or hard cider. Taxes must be paid for amounts in excess of 2 liters of spirits, wine, or 288 ounces of beer or hard cider. The exemption is limited to once per calendar month.

#### From outside the U.S.:

When bringing alcoholic beverages into Washington State from outside the U.S., there are no taxes on the first liter (1) per person, as allowed to enter the U.S. duty free by Federal Law. Taxes must be paid for amounts in excess of 1 liter. Please see the procedure for household move exemption below.

You must meet the following criteria before bringing alcoholic beverages into the U.S.

- You must be 21 years of age or older.
- You must have been out of the country for 48 hours or more.
- The exemption is limited to once per 30 days.

If you have been outside of the U.S. for less than 48 hours, you are allowed 150 ml of alcoholic beverages. There is no time limit for this exemption.

Returning U.S. residents from American Samoa, Guam or the U.S. Virgin Islands may bring 5 liters of beer, wine, hard cider or spirits into Washington State tax free. Any amount in excess of 5 liters may be imported upon payment of federal duty, and the equivalent Washington State tax.

**Procedures for Foreign Imports:**

1. Complete a WSLCB declaration form, which is available from U.S. Customs and Border Protection (CBP) as you enter the country.
2. Compute the state taxes due using the chart on the form.
3. Sign the form; keep one copy for your records and provide a copy to CBP.
4. Send a copy of the declaration form along with your payment to:

WSLCB Finance Division  
P.O. Box 43085  
Olympia, WA 98504-3085

*Note: The declaration and payment must be postmarked within 10 days of passing through CBP.*

**Procedure for Household Move or Inheritance or Estate Settlements Exemption:**

Individuals moving into Washington State, or receiving alcoholic beverages through inheritance or estate settlements, are allowed a one-time exemption from payment of state tax on alcoholic beverages. This includes military personnel moving into Washington State. Alcoholic beverages can only be shipped to an individual in Washington when it is part of a household move. Alcoholic beverages must be shipped at the same time as your household goods; however they may be shipped separately. When moving back to Washington State, the WSLCB will provide you with an Individual Importation permit that authorizes the shipment of your alcoholic beverages into Washington State.

The following information is needed for your permit:

1. Name.
2. Washington State address.
3. Washington State home phone number or a cell phone number if no home number.
4. Number of bottles of each type of alcoholic beverage (spirits, wine, beer and/or hard cider).
5. Size of bottles.

There is no limit on the number of bottles; however the alcoholic beverage(s) can only be for personal use and not for resale. When the above information is received, your permit will be e-mailed, mailed, or faxed to you. Please provide one signed copy to the shipper for clearing CBP. The other signed copy is for your records. Any federal taxes and duties from CBP are separate from the state requirements.

**Procedures for Domestic Imports:**

You must obtain prior authorization from the WSLCB before bringing alcoholic beverages from another state into Washington for personal use. Private individuals who fail to obtain prior authorization will be subject to a fine or imprisonment under RCW 66.44, "Illegal possession, transportation of alcoholic beverages."

You must obtain approval if you know the quantity of alcohol you will be bringing into Washington State. To receive authorization please:

1. Mail a list of the items to be brought into Washington State to the WSLCB.
2. The WSLCB will compute any applicable tax due.
3. The WSLCB will mail an authorization once the payment of tax has been paid.

If you are unaware of the quantity of alcohol you will be bringing into the state, you must mail a certification that tax will be paid to the WSLCB. The WSLCB will review the certification, and mail you an

authorization to bring the alcoholic beverage into the state along with a declaration form. Once you have brought the alcohol into the state you must:

1. Fill out the declaration form.
2. Compute the applicable state taxes due using the chart on the form.
3. Sign the form and keep a copy for your records.
4. Mail a copy of the form with payment to the Washington State Liquor Control Board within 10 days.

### **Duty Free Stores-Export:**

Duty free stores are located near the Canadian border and in international airports. These privately owned businesses operate under the jurisdiction of the CBP. The sale of duty free merchandise for export is restricted to persons **leaving** the U.S. with their purchases. When a purchase is made, it can be picked up from a location near the border. If you are flying out of country, you can pick up your purchases at the airport departure gate.

The following can be brought **into Canada** without payment of duty or tax to the state of Washington or the province of British Columbia:

- 40 ounces of spirits, wine or hard cider
- 288 ounces of beer

This allowance applies to U.S. citizens who are visiting Canada. It also applies to Canadian citizens who are returning to Canada after a visit to the U.S. of 48 hours or more.

*Note: If you have been out of the U.S. for more than 48 hours, you may bring up to 1 liter of liquor purchased at a U.S. duty free store back into the state of Washington without paying U.S. duty and taxes or Washington State taxes. If you have been outside the U.S. for less than 48 hours, you are allowed 150 ml of alcoholic beverages. There is no time limit for this exemption.*

### **Washington State Tax per Liter**

Spirits (Liqueurs, gin, etc.)	\$7.23
Wine	\$0.23
Beer	\$0.20
Hard Cider	\$0.08

For More Information:

<http://www.cbp.gov/xp/cgov/travel/vacation/kbyq/>

U.S. Customs and Border Protection, Canadian land border: 360-332-6091

U.S. Customs and Border Protection, SeaTac: 206-553-7960

Canadian Border Services Agency: 204-983-3500

Washington State Liquor Control Board: (360) 664-1672

This document was published by the Washington State Liquor Control Board. Persons with a disability who need this document in an alternative format or other accommodations to participate may call (360) 664-1783. Persons who are deaf or hard of hearing may call the Washington State Telecommunications Relay Service (TTY) at 7-1-1.

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PO Box 43085  
Olympia, WA 98504-3085

(360) 664-1600

[www.liq.wa.gov](http://www.liq.wa.gov)