

Individual Importation of Alcoholic Beverages For Personal or Household Use

The Washington State Liquor and Cannabis Board (WSLCB) governs the importation of alcoholic beverages into Washington State from foreign countries and other states for personal or household use per RCW 66.12.110, RCW 66.12.120, and chapter 314-68 WAC.

Definitions:

- Alcoholic beverages/beverage alcohol include beer, wine, and/or spirits as defined in RCW 66.04.010; and hard cider as defined in RCW 66.24.210 (6).
- **Private individual** means a person bringing alcoholic beverages into Washington State from another state for personal or household use.
- Personal or household use means the alcoholic beverages are to be consumed by a private
 individual, family member, or guest, or gifted to another private individual or a nonprofit
 organization that is not licensed by the WSLCB. The alcoholic beverages may not be sold, or
 resold.
- Washington State liquor taxes and fees means the tax that would apply to the purchase of the same or similar alcoholic beverages from a retail store if purchased within Washington State.
- Bringing alcoholic beverages into the state means personally carrying alcoholic beverages purchased outside of Washington State, into the state of Washington from within the United States. Open containers of alcohol are not allowed in motor vehicle passenger compartments. Persons who purchase alcoholic beverages for personal or household use cannot have the product shipped into the state unless it is wine shipped by a winery with a license to ship wine directly 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.

<u>How much beverage alcohol can a private individual bring into the state of Washington for personal or household use?</u>

From another state within the United States:

- A person 21 years of age or over may bring up to 2 liters of spirits, wine, or hard cider; or 288
 ounces of beer from another state into Washington State for personal or household use free of
 Washington State liquor taxes and fees. The exemption from Washington State liquor taxes and
 fees is limited to once per calendar month.
- Washington State liquor taxes and fees must be paid for amounts in excess of 2 liters of spirits, wine, or hard cider; or 288 ounces of beer.
- Persons traveling through Washington State (for example, from Canada to Oregon) without consuming the alcoholic beverage within Washington State are not subject to Washington State liquor taxes or fees.
- Private individuals moving into Washington State or receiving alcoholic beverages through inheritance or estate settlements will be allowed a one-time exemption from the payment of Washington State liquor taxes or fees. Refer to the "Procedure for Household Move or Inheritance or Estate Settlements Exemption" section below.

From outside the United States:

- A person 21 years of age or over may bring up to 1 liter of alcoholic beverages from another country into Washington State for personal or household use free of Washington State taxes or fees
- Washington State liquor taxes or fees must be paid for amounts in excess of 1 liter of alcoholic beverages.
- Persons traveling through Washington State (for example, from Canada to Oregon) without consuming the alcoholic beverage within Washington State are not subject to Washington State liquor taxes or fees.
- Private individuals moving into Washington State or receiving alcoholic beverages through inheritance or estate settlements will be allowed a one-time exemption from the payment of Washington State liquor taxes or fees. Refer to the "Procedure for Household Move or Inheritance or Estate Settlements Exemption" section below.

<u>Procedures for Bringing Alcoholic Beverages into Washington State from Outside the United States:</u>

- Complete a WSLCB "Individual Importation and Declaration of Alcoholic Beverage in Excess of the Duty Free Imported Liquor under Federal Law" form, which is available from U.S. Customs and Border Protection (CBP) as you enter the country.
- Compute the Washington State liquor taxes and fees due using the charts on the form.
- Complete name, address, and telephone information on the form. Sign and date the form.
- CBP will provide you with two copies of the completed declaration form.
- Keep one copy of the form for your records, and send the other copy of the form along with your check payment to:

WSLCB Finance Division P.O. Box 3424 Seattle, WA 98124-3724

 The declaration form and payment must be postmarked within 10 calendar 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 Washington State liquor taxes and fees on alcoholic beverages. This includes military personnel moving into Washington State. Alcoholic beverages can only be shipped to an individual in Washington when they are 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 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:

- Name
- Email address (so permit can be emailed to you)
- Washington State address that the alcoholic beverages are being shipped to
- Phone number
- Number of bottles of each type of alcoholic beverage (spirits, wine, beer and/or hard cider)

There is no limit on the number of bottles; however the alcoholic beverage(s) can only be for personal use and not for resale.

To apply for this permit go to the LCB website (link) and follow the instructions to apply for a Household Move permit. The permit will be emailed to you. Please print two copies - provide one signed copy to the shipping company for clearing CBP. The other signed copy is for your records. Any federal taxes and duties from CBP are separate from the state requirements.

For More Information:

U.S. Customs and Border Protection Website: https://www.cbp.gov/travel

Washington State Liquor and Cannabis Board (WSLCB) Website: www.lcb.wa.gov WSLCB Enforcement Customer Service (360) 664-9878