## Duties Information 2024 (1)

You will be contacted to pay import formalities + duties & taxes in your country before delivery. We cannot give you the exact amount, but are happy to share with you some estimates based on our experience:

### **Oceania**

GST/VAT (Good and Service Tax) is always calculated on CIF value (= wine + transport insurance + duties and taxes).

	Duties and Excises	Other Taxes	GST / VAT
Australia	<u>Duties</u> : 5%	<u>WET</u> : 29%	10%
New Zealand	Excises : 5%	Alcoholic and Liquor Advisory Council: Around 3,6 NZD/liter	15%



Each column is summed for a cumulative total.

WET: Wine Equalisation Tax.



Calculated on wine value, duties, transport and insurance

**Duties and Excises :** Calculated on wine value

### **Europe**

**GST/VAT** (Good and Service Tax) is always calculated on CIF value (= wine + transport insurance + duties and taxes).

BURGUNDY

	Duties and Excises	GST / VAT
Switzerland	<ul> <li>Duties:</li> <li>White wines: 3 CHF / liter</li> <li>Red and rose wines: 2,45 CHF / liter</li> <li>Sparkling wines: 91 CHF / liter</li> </ul>	8,1%
United Kingdom	Excises: Still and sparkling wines: 28,5 GBP / LAP*	20%

**Duties and Excises :** Calculated on wine value



Each column is summed for a cumulative total.

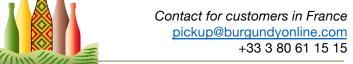
<u>LAP\*</u>: Liter of pure alcohol.



Alcohol degree \*

### PLEASE SIGN ON REVERSE -

Valid from March 1st 2024 to February 28th 2025 Subject to change without notice



# Duties Information 2024 (2)

#### Asia

GST/VAT (Good and Service Tax) is always calculated on CIF value (= wine + transport + insurance + duties and taxes).

	Duties and Excises	Other Taxes	GST / VAT
Singapore	Excises : 88 SGD / LAP*		8%
Japan	<ul><li><u>Duties</u>:</li><li>Sparkling wine: 182 JPY / liter</li><li>Still wine: 125 JPY / liter</li></ul>	Liquor Tax: 90 JPY / liter for sparkling and still wine	10%
Taïwan	Excises:  • 7 WTD / LAP*  Duties:  • Still wine: 10%  • Sparkling wine: 20%  (except Champagne 10%)		5%



Each column is summed for a cumulative total.

<u>LAP\*</u>: Liter of pure alcohol.



How to calculate LAP:

Alcohol degree \* volume (liter) / 100

Duties and Excises:
Calculated on wine
value



For **Hong Kong**, there are no taxes for wines with an alcohol content below 30°.

For duties & taxes in the provinces of **Canada** – please see our "Canada Procedure".

#### For all countries:

The above is an estimate. We are not responsible if the billed amount is different, if there are extra fees, or if local legislation changes. These taxes do not include import formalities.

"I have been informed that I will be contacted at arrival by customs to pay import formalities, duties & taxes before delivery."

Customer name Retailer name

Customer signature Date

Valid from March 1<sup>st</sup> 2024 to February 28<sup>th</sup> 2025 Subject to change without notice



Contact for customers in France pickup@burgundyonline.com +33 3 80 61 15 15