



## 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 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.

“**Equivalent markup and tax**” means the average state markup and tax which would apply to the purchase of the same, or similar alcoholic beverages, at retail, from a state liquor store.

“**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.* 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 equivalent markup and tax.

### Importing Liquor for Personal Use

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

When bringing alcoholic beverages into Washington State from inside the U.S., there is no markup and taxes on the first 2 liters of spirits, wine or the first 288 ounces of beer. Markup and taxes must be paid for amounts in excess of 2 liters of spirits, wine, or 288 ounces of beer.

When bringing alcoholic beverages into Washington State from outside the U.S., there is no markup and taxes on the first 1 liter per person, as allowed to enter the U.S. duty free by Federal Law. Markup and 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.

Returning U.S. residents from American Samoa, Guam or the U.S. Virgin Islands may bring in 1 gallon (128 ounces) of wine. Any amount in excess of one gallon may be imported upon payment of federal duty, and the equivalent Washington State markup and tax.

Individuals moving into the state, or receiving alcoholic beverages through inheritance or estate settlements, will be allowed a one-time exemption from payment of tax and markup.

## **Procedures for Foreign Imports**

1. Complete a WSLCB declaration form, which is available from the United States Customs Service as you go through customs.
2. Compute the state taxes and markup using the chart on the form.
3. Sign the form keeping one copy for your records and providing a copy to the U. S. Customs Service.
4. Send a copy of the declaration form along with your payment to:

Washington State Liquor Control Board  
Finance Division  
P.O. Box 43085  
Olympia, WA 98504-3085

It must be postmarked within 10 days of passing through customs

## **Procedure for Household Move Exemption**

Individuals moving into Washington State are allowed a one-time exemption from payment of state markup and 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 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, Malt Beverage and/or 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 U.S. Customs. The other signed copy is for your records. Any federal taxes and duties from U.S. Customs 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 the provision of RCW 66.44.160, "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 Purchasing Division will compute the tax and markup.
3. The WSLCB will mail an authorization once the payment of applicable equivalent markup and 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 markup and tax will be paid to the WSLCB. The Purchasing division 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 state taxes and markup 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 ten days.

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

Duty free stores are located near the Canadian border and in international airports. These privately owned businesses operate under jurisdiction of the United States Customs Service. 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 after crossing 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, tax, or markup to the state of Washington or the Province of British Columbia:

- 40 ounces of spirits or
- 40 ounces of wine or
- 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 one 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 and markup.

### ***Washington State Markup and Tax Per Ounce***

Spirits (Liqueurs, gin, etc.)	.65
Still Wine	.06
Sparkling Wine	.06
Malt Beverages	.04
Cider	.04

For More Information

U.S. Customs: (360) 332-8511

Canadian Customs: (604) 535-9754

Liquor Control Board: (360) 664-1672

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Olympia, WA 98504-3085

(360) 664-1600

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