

## Prohibited Items in Alcoholic Beverages

- ◆ Beverages containing wildlife/ wildlife parts, such as snakes, scorpions, etc.
- ◆ Beverages with agricultural products, such as root products, etc.
- ◆ Beverages carbonated or under pressure to include champagne, pressurized beer products, Chu-Hi's.

## FEDERAL IRS EXCISE TAX RATES ON ALCOHOL AND BEER (FOR PLANNING PURPOSES ONLY MAY VARY)

<14% ALCOHOL	\$0.21/750ml Bottle
14-20% ALCOHOL	\$0.31/750ml Bottle
21-24% ALCOHOL	\$0.62/750ml Bottle
Naturally Sparkling	\$0.67/750ml Bottle
Beer (Regular Rate)	\$0.05/12 oz. Can

**Disclaimer:**  
Customs and Border Protection District Directors have wide discretion whether or not, a particular shipment is in fact, for personal use only.

## Helpful Links

### State Alcohol Beverage Control Boards:

[www.ttb.gov/wine/state-ABC.shtml](http://www.ttb.gov/wine/state-ABC.shtml)

### US Customs and Border Protection:

[help.cbp.gov/app/answers/detail/a\\_id/356/kw/household%20goods/related/1](http://help.cbp.gov/app/answers/detail/a_id/356/kw/household%20goods/related/1)

### US Ports of Entry Contacts:

**BALTIMORE:** (410) 865-2020 /  
Fax: (410) 865-2025

**CHARLESTON:** (843) 579-6533/6524

**LOS ANGELES:** (562) 366-5712 /  
Fax: (562) 628-7902 /  
Email: [la\\_app\\_712@cbp.dhs.gov](mailto:la_app_712@cbp.dhs.gov)

**NORFOLK:** (757) 858-6196 /  
Fax: (757) 858-6274

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Marine Corps Order (MCO) 4600.39,  
**MARINE CORPS PERSONAL  
PROPERTY TRANSPORTATION  
PROGRAM** link:  
[www.marines.mil/News/Publications/electronic-livrary/Electronic-Library-Display/Article/923093/mco-460039](http://www.marines.mil/News/Publications/electronic-livrary/Electronic-Library-Display/Article/923093/mco-460039)



## NAVY AND MARINE CORPS SHIPPING ALCOHOL



### Navy Assistance

Customer HHG website:

<https://www.navsup.navy.mil/household>

Email: [householdgoods@navy.mil](mailto:householdgoods@navy.mil)

Customer Contact Center:  
855-HHG-MOVE (855-444-6683)

Social media links:

[www.facebook.com/navyhgg](http://www.facebook.com/navyhgg)

[www.pinterest.com/navyhgg](http://www.pinterest.com/navyhgg)

[www.youtube.com/navyhgg](http://www.youtube.com/navyhgg)

### USMC Assistance

Email: [usmcpersonalproperty@usmc.mil](mailto:usmcpersonalproperty@usmc.mil)

Facebook:

[www.facebook.com/usmchouseholdgoods](http://www.facebook.com/usmchouseholdgoods)

## YOUR RESPONSIBILITIES

- ◆ Research all requirements to ship alcohol to the US
- ◆ Contact State Alcohol Beverage Control Board (ABC) for shipment destination and obtain state's permits/exemptions (in writing) or pay any required state taxes for shipment.
- ◆ Pay ALL Federal Internal Revenue Tax (IRT) and State taxes on all alcoholic beverages BEFORE it is picked up at Origin OR upon arrival of shipment in the US.
- ◆ Acquire any importation permits or license when required.
- ◆ Comply with all Federal and State alcohol beverage laws.
- ◆ Provide accurate inventory to local Personal Property Office.
- ◆ Complete the Alcohol Shipping Counseling Worksheet and turn into the Personal Property Office.
- ◆ After obtaining information from your destination state, you MUST contact US Customs and Border Protection at port of entry with the following:
  - Who you are
  - Why you are requesting permit
  - Address at final destination
  - Good email address
  - Copy of permit from destination state
  - Copy of detailed alcohol inventory

## IMPORTANT INFORMATION

1. You must inform inspector during the Pre-Move survey of your intentions to ship alcohol
2. Failure to inform the TSP of your intent to ship alcohol could result in shipment delays
3. You are cautioned that there is no climate controlled environment during transit or storage and shipments are often exposed to extreme temperatures, which can cause alcohol to freeze, explode or spoil.



## Before You Ship (*Shipment of alcoholic beverages is at the TSP discretion*)

- ◆ Prepare an accurate inventory spreadsheet of the shipment, to include:
  - Description (Producer/Vineyard)
  - Type of Alcoholic Beverage (Red, White, Sparkling, Beer, etc.)
  - Quantity of each type
  - Year of vintage
  - Total Value Each bottle in U.S. \$\$\$
  - Total (Overall) Value in U.S. Dollars
  - Alcoholic content by volume (percentage)
  - Origin (Ex. France, Spain, Italy, etc.)
- ◆ Signed Power-of-Attorney giving Transportation Service Provider (TSP aka moving company) Agent authority to act as clearance agent with U.S. Customs at port of entry.

**NOTE:** If TSP requires Brokerage Service, cost is included as part of the shipment service. Service members and employees **ARE NOT** required to pay Brokerage Fees, if requested by TSP.