

Canada

# Bringing it Back



An unofficial guide to the cost of importing wine as accompanied goods into Canada

Girvan Patterson March 2007

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**Girvan Patterson**

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So you had a great trip. You found that amazing little winery that produces only 200 cases a year and you were so lucky to get one. But in the sober light of day you face the real problems - how to get it home to Canada, and what will Canada Customs say?

If you happen to be homeward bound by ocean liner, executive jet or car, the trip part won't be a problem, but assuming like most of us, you're flying commercially, then some simple logistics govern the situation.

Wine bottles are actually surprisingly tough. Tightly packed to prevent jangling, and with a modicum of padding to prevent direct blows, they will survive a lot – but you probably don't want to risk a broken Cote du Rhone sloshing throughout your overstuffed suitcase. Realistically you are going to want to carry your treasure with you.

First consideration, you've got to be prepared to carry your package from check-in through those long corridors to the plane. A 750ml bottle of wine typically weighs just under 3lbs; a six-pack 18lbs, and a case around 36lbs (16kg). Decide how much you can carry, and how far, and be governed accordingly. Wineries and stores worldwide have handy three-bottle cardboard carry-packs, and a couple of these, or a compact six-bottle box, make a realistic load. Keep in mind carry-on size restrictions; a six-pack will be about the limit. The three-packs also have the advantage of easily opening if Security wants a look – but wine doesn't seem to present any particular problems for them.

If you are inclined to plan ahead, find your boxes here at home and pack them flat in your suitcase, together with some packing tape and soft rope to make a carrying handle (although maybe only those of us over a certain age are familiar with the subtleties of tying a parcel with string!) A handful of those green plastic mesh sleeves the liquor store puts round the bottles can come in handy too.

Alternatively you might calculate in advance how many bottles you can squeeze into your wheeled carry-on bag, and bring appropriate packing. Just make sure you can lift the result into the overhead bin! (There is a 10kg limit) And remember to leave extra room in your suitcase for the stuff that came in the carry-on!

So, you've successfully made it on board – now for Customs!

Most people are aware they have a "duty free allowance" when returning to Canada, and after 48 hours that can include 1.5 litres of wine – conveniently 2 bottles worth. (Not 1.14 litres frequently

quoted –that’s the 40 ounces you’re allowed for hard liquor) What isn’t well known is that even if you have more than this amount, there are now quite realistic allowances and affordable charges for the excess.

In the “old days” excess wine was treated like spirits and charged prohibitive duties. More recently wine has been accepted as not being an equivalent evil, and worthy of distinct rules. However, the rules and amounts are set both federally and provincially, so the answer to “how much?” isn’t consistent, but it is predictable. It mostly depends on where you *land* too, not where you reside.

In every case you will pay federal import duty and excise tax; the amount varies slightly depending on alcohol content and country of origin, but it’s only cents a bottle. The total of this, plus your cost, is your “landed cost”. GST or HST is then charged on this amount.

In addition, you will then pay a provincial charge levied by the local liquor board in the province *where you land* – variously described as a border levy, mark-up, specific tax, assessment, or handling fee. This is the most significant charge, and is either a fixed amount per bottle or a percentage of the “landed cost”.

Finally, if you are resident in the same province as you land, you are charged PST (which for alcohol may be at a different rate to the one you are used to) on the total of the price, duties and provincial levies.

Adding this all up, the table gives a guide to what you’ll likely pay in each location. This data is for a typical bottle of still table wine; some provincial fees are higher for sparkling wine. The table is for wine that you’ve brought with you – the rules and rates for unaccompanied shipments can differ.

	Up to an additional	Total of Fed duties	GST /HST %	Provincial Liquor Board Handling Fee	PST %	Final cost of typical 750ml bottle of still wine costing equivalent of		
						\$10 Can	\$25 Can	\$50 Can
<b>BC</b>	45.45 litres	41.22 cents per bottle	7	85% of landed cost* Min \$2.44 Max \$17/litre	10	\$21.92	\$43.76	\$73.10
<b>AB</b>	9.09 litres		7	10c/oz = \$2.64/bottle	0	\$13.97	\$30.02	\$56.77
<b>SK</b>	9.1 litres		7	8.6c/oz = \$2.27/bottle	7	\$14.30	\$31.40	\$59.90
<b>MB</b>	Any		7	12c/oz = \$3.17/bot	7	\$15.26	\$32.36	\$60.86
<b>ON</b>	45 litres		7	39.6% of landed cost	12	\$17.01	\$41.51	\$82.35
<b>PQ</b>	9 litres*		7	66% + \$0.89/litre	7.5	\$20.08	\$47.98	\$94.47
<b>NB</b>	45 litres		15	70% of landed cost	N/A	\$19.26	\$47.01	\$93.26
<b>NS</b>	9.09 litres		15	10c/oz = \$2.64/bottle	N/A	\$15.01	\$32.26	\$61.01
<b>PEI</b>	Not over 2 litres		7	10c/oz = \$2.64/bottle	37.5	\$19.20	\$41.27	\$78.05
<b>ND</b>	9.09 litres		15	10c/oz = \$2.64/bottle	N/A	\$15.01	\$32.26	\$61.01
<b>YK</b>	9.09 litres		7	10c/oz = \$2.64/bottle	0	\$13.97	\$30.02	\$56.77

Notes

- NWT and Nunavut currently have no provision for over-allowances
- Typical Federal Import duty 3.74cents/litre plus Excise tax of 51.22cents/litre
- Landed cost means your price plus federal duties but not GST/HST/PST

Interesting results, eh? Maybe you want to think twice about where to land!

Although the rules are clear, and your arrival hopefully now stress-free, you will have to make a visit to the Customs cashier to finalise your transaction, and not all agents will be familiar with the calculation, so allow extra connection time if necessary. Have a clear list ready of the amounts you paid for your excess quantities. The prudent traveler will presumably ensure the most expensive bottles are included in the “free” two-bottle allowance.

So, with a little planning, and without any undue stress, it is possible to bring back that great discovery!

Necessary disclaimers; this is intended as a *guide* and there are subtleties in the rules that may slightly alter the results in specific cases. If the examples given in the table appear not to add up exactly from the rates given, it’s because the arithmetic varies by province, depending on where in sequence each tax is applied. And please don’t argue with the customs officer if he comes up with a different answer to this article!

Finally, my grateful thanks to the many staff of the provincial liquor boards and the Canada Border Services Agency (né Canada Customs) who so patiently answered all my questions and helped resolve (hopefully) all the regional nuances of the regulations.

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For a full Excel worksheet of the rules and calculations go to -  
[www.girvanpatterson.com/Wine/bringingitback.htm](http://www.girvanpatterson.com/Wine/bringingitback.htm)