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Destination	Transit Time (Days)	Zone (Std rate card)	Shipping Restrictions	Duties & Taxes	Clearance	Documentation required
Argentina	3	Н	An Import License and a Permit from the Argentinean Health Minister required by consignee. Must be sent with Door to Airfreight service.	Duty: 23% VAT:21% Gov. Statistics Fee: 0.5%	Consignee is responsible for arranging customs clearance and delivery.	Consignee to provide Import Licence and Phytosanitary Certificate.
Austria	2	G	No known limitations.	Duty: 14.8% Tax: 20%	Average clearance time is 2-3 working days.	Wine Certificate to accompany consignmen for shipments in excess of 300 Litres. Consignee requires an Import Licence
Bahrain	3	н	Importer must: 1. Hold membership with the Bahrain Chamber of Commerce. 2. Have Commercial Registry which states the intention to import wine.	Duty: 125%	Average clearance time is 3-4 working days. Restriction requirements of Bahrain Customs must be satisfied before DHL can clear the shipment through Customs.	Documentation supporting membership and registry (see restrictions).
Bangladesh	2	D	Due to Laws of Muslim religion, alcohol is prohibited f	rom being imported into Bangladesh.		
Barbados	4	н	No known limitations.	Duty: USD2.50 per bottle plus 1.01% of total value Customs Fee: USD 7.00	Average clearance time is 1-2 working days.	A detailed Commercial Invoice.
Belgium	2	F	Minimum value of wine must be above AUD50 (22 Euro). Large commercial shipments must be sent on a Door to Airport Airfreight service.	VAT: 21% Duty varies depending on type of wine and percentage of alcohol. Approximate Duty: 15-20 ECU/hl	Average clearance time is 1-2 working days. Large commercial shipments - clearance through Belgian Customs and collection from the airport is the responsibility of the consignee.	A VA2 Certificate.
Brazil	3	Н	All shipments must be moved on a Door to airport Airfreight service.	No current information is available.	Consignee is responsible for customs clearance and delivery.	
Brunei	2	D	Due to Laws of Muslim religion, alcohol is prohibited f	rom being imported into Brunei.		
Bulgaria	3	Н	Sample shipments must not exceed 5 bottles and should be addressed to a private individual.	Sample shipments - no duties applicable. Excess of 5 bottles - duties/taxes equal 67% of the declared value.	Average clearance time is 1-2 working days. Sample shipments may be cleared quicker	Consignee must provide: • Import Licence • Phytosanitary Certificate (issued by local Minister of Health) • Certificate of Quality (issued by local laboratory)
Canada	2	E	In Canada, there are only two major Customs Brokers licensed to clear alcohol shipments. Consignee must complete Power of Attorney documentation to authorise DHL to undertake clearance. Upon arrival, DHL will pass the clearance to a Broker. DHL will then deliver the shipment to the consignee after clearance.	GST: 7% Tax: 85% of value CAD2.44/litre or CAD17.00/litre max, whichever is the greater.	Average clearance time is 1-2 working days.	A Certificate of Origin should accompany shipments. If consignment exceeds 45 litres, an Export Permit is required.
Chile	3	Н	Commercial shipments in excess of USD30 in value must be sent on a Door to Airport Airfreight service. Sample shipments are those considered under USD30 in value	33% of CIF value Tax: 15% of CIF value	Average clearance time is 3-5 working days. National Health (SNS) or Agricultural (SAG) requirements must be fulfilled before Chilean Customs will release the shipment.	Shipment must be accompanied by a Phytosanitary Certificate.
China	2	В	Shipments are subject to Food and Quarantine clearance. Consignments in excess of 250kg may be required to be forwarded on a Door to Airport Airfreight service.	Duty: 65% VAT: 17% Consumer Tax: 10%	Average clearance time is 3-5 working days SPECIAL CONSIDERATIONS: Shipment may require physical inspection by the Foods and Quarantine Department	Consignee must provide a certificate from the Foods and Quarantine Department to enable clearance through Customs.
Cyprus	3	G	No known limitations.	VAT: 8% Duty: CY1.05/litre	Average clearance time is 2-4 working days, if all documentation is in order. Upon arrival, the shipment will be inspected by the Phytosanitary Service and requires clearance by the Ministry of Health before release from Customs.	Commercial shipments in excess of 10 litres the consignee is required provide a Certificate of Health.
Czech Republic	2	н	No known limitations.	Duty: 25% VAT: 22% Consumer Tax: CZK 2.5–23.4/litre	Average clearance time is 1-2 working days.	A detailed Commercial Invoice.
Egypt	4	Н	Due to Laws of Muslim religion, alcohol is a prohibited commodity for transport on the DHL Door to Door Express Freight service. Shipments must be sent via Airfreight mode, on a Door to Airport basis.	Wine attracts duties of 3000% of the declared value.	Clearance through Egyptian Customs is the responsibility of the consignee.	If the shipment contains more than 4 litres, Analysis Certificate and a Health Certificate must be provided to Customs to enable clearance.



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Fiji	2	С	No known limitations.	Still Wine Duty: FJD 3.00/litre VAT: 10% Sparkling Wine Duty: FJD 3.36/litre VAT: 10%	Average clearance time 1-2 working days.	A detailed Commercial Invoice.
Finland	3	G	For shipments in excess of 5 litres, the consignee must apply for an Import Permit. Alcohol cannot be imported as a gift.	Duty/VAT/Alcohol Tax/Recycling Tax vary depending on the alcohol content and type of wine.	Average clearance time is 3-4 working days.	A detailed Commercial Invoice.
France	2	F	Sample and gift shipments must not exceed 3 litres in quantity and USD25 in value. Large commercial shipments must be sent via an Airfreight service on a Door to Airport basis.	No duties or taxes are applicable to sample/gift shipments meeting the restrictions criteria. Duty, Tax and VAT charges for commercial shipments are calculated upon arrival by French Customs and vary depending on the wine, volume and percentage of alcohol. All MAWB for larger quantities have to be addressed to their customs broker.	Average clearance time for sample shipments is 1 working day.	No special documentation required
Germany	2	F	No known limitations.	Tax: 15% of value plus freight charges. Further taxes apply to wine with an alcoholic content in excess of 15%.	Average clearance time is 1-2 working days.	A detailed Commercial Invoice. Invoices need to specify whether it is red or white wine.
Greece	2	G	No known limitations.	White wine with alcoholic content less than 14% Duty: USD 0.21/litre VAT: 18% of CIF value Red wine with alcoholic content less than 14% Duty: USD 0.25/litre VAT: 18% of CIF value Sparkling wine with alcoholic content less than 14% Duty: USD 0.40/litre VAT: 18% of CIF value	Average clearance time is 2-3 working days. Shipments containing wine must undergo sanitary inspection before release	Shipment must be accompanied by a Phytosanitary Certificate.
Hong Kong	1	С	No known limitations.	Liquor with an alcoholic strength of more than 30% by volume measured at a temperature of 20C Duty: 100% of declared value. Liquor other than wine with an alcoholic strength not exceeding 30% by volume measured at a temperature of 20C Duty: 40% of declared value, Wine Duty: 80% of declared value. If information provided on Commercial Invoice/Declaration is insufficient and Hong Kong Customs cannot determine the value of any quantity of alcohol of less than 12 litres in one consignment, Hong Kong Customs will assess the Duty payable at the rate of HKD160.00/litre.	Average clearance time is 2-3 working days, provided that the consignee produces an Import Permit and agrees to pay duty fees.	Consignee requires an Import Permit to enabl release of shipments from Customs. This permit can be prearranged with Hong Kong Customs prior to arrival of shipment at destination.
Hungary	2	Η	No known limitations.	Liquor with an alcohol content between 8.5-15%, Duty: 68.3% Liquor with an alcohol content between 15-18% Duty:74% VAT : 25%	Average clearance time is 3 working days, provided that consignee produces all necessary documentation to Customs and approves a Power of Attorney which authorises DHL to clear the shipment on their behalf.	 Documentation requirements are stringent. The Commercial Invoice must contain the following information: Full name and address of shipper and consignee Date and Invoice Number Country of Origin Incoterms (terms of trade, eg: DDU Budapest) DHL Air Waybill number Quantity/pieces/total weight of shipment Full description of contents Unit price of item and total value of shipment (detailing currency) Signature and company stamp. For all commercial shipments, consignee requires an Import License and must provide a written authority. from the Institute of the Wine Quality of Hungary. Should the alcohol content exceed 22%, the wine is classed as an excisable product and the consignee is required to also provide an Excise License.



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Indonesia	1	C	If the shipment is valued at USD5000 and above or is 100kg and above in weight, the consignee is required to provide a Permit from the Ministry of Trade/Health. It is preferable that shipments in excess of 100kg or USD5000 in value travel on a Door to Airport Airfreight service. The consignee must complete Power of Attorney documentation before DHL can clear the shipment through Indonesian Customs. This procedure can take 2-3 working days, depending on the consignee's response time.	Duty: 170% VAT: 10% Tax: 42.5%. Total duties and taxes equal to 222.5% of CIF value of consignment	Average clearance time is 2-3 working days, providing documentation is provided by the consignee. This is in addition to the time it would take for the Power of Attorney to be completed.	Consignee requires a Permit from the Department of Food and Drug Administration or the Ministry of Health. Sample shipments containing only 1 litre and addressed to a private individual, the consignee does not need to obtain a Permit.
Ireland	2	F	No known limitations.	VAT: 21% Excise Duty: Still wine with 5.5-15% alcohol volume: IEP 215.01/hl Still wine with greater than 15% alcohol: IEP 311.97/hl. Duty: duties are variable depending on the type of wine. Value-added Tax: 21% of total charges (Duty + CIF value of the goods).	Average clearance time is 2-3 working days.	A detailed Commercial Invoice.
Italy	2	F	Sample shipments must not exceed 6 bottles. Large commercial shipments should be sent on a Door to Door Airfreight service.	Duties vary depending on type of wine and alcoholic content, approximate example of Duty: 17 ECU/hl. VAT: 20%	Average clearance time is 2-4 working days, once the consignee has provided DHL with an import declaration.	Consignee must provide DHL with an import declaration to enable customs clearance.
Japan	1	D	Sample shipments or wine for personal consumption sent on the Express Freight service must not exceed 10kg. Shipments in excess of this weight must be sent on a Door to Door Airfreight service.	Duty: 21.3%, or JPY 156.8/litre (whichever is lower) Consumption Tax: 5% of CIF value plus Duty amount plus Tax amount. Liquor Tax: JPY 56,500/kilolitre	Average clearance time is 1-2 working days.	For commercial shipments (those in excess o 10kg) the consignee requires a License from the Ministry of Health and Welfare.
Korea, Republic of South	2	D	Sample shipments must not exceed 10 bottles.	Duly: approx 30% of CIF value Tax: approx 30% of CIF value VAT: 10% of CIF value + Duty + Tax	Average clearance time is 3-4 working days.	If the shipment is a commercial consignment and is intended for resale by the consignee, the shipment should be accompanied by a Certificate of Origin.
Kuwait	3	Н	Due to the laws of the Muslim religion, alcohol is proh	ibited from being imported into Kuwait		
Latvia	2	Н	Sample shipments must be less than 3 litres - consignee must provide a license issued by Latvian authorities, confirming that they are a licensed alcohol trader. If shipment is in excess of 3 litres, duty and tax is applicable.	Duty: 18% approx (this may vary, depending on volume and alcohol content).	Average clearance time is 3-4 days, after consignee has provided all necessary documentation.	Consignee requires a license proving that the are an authorised alcohol trader.
Lithuania	3	Н	Very few companies in Lithuania hold a license to import alcohol. Must be transported of a Door to Airport Airfreight service.	Tax: 10% Duty: 7% VAT: 18%	As only service available is Door to Airport, consignee is responsible for clearance of shipment through Customs.	A detailed Commercial Invoice is required fro the shipper. At the point of clearance with Customs, consignee must complete an import declaration.
Luxembourg	2	F	No known limitations.	Duties and taxes vary depending on the type of wine and also the alcohol percentage. Approximate Duty: 15-36 ECU per 100 litres.	Average clearance time is 2-3 working days.	Consignee must have registered status as ar importer in Luxembourg.
Malaysia	1	С	No known limitations.	Sales Tax: 15% Duty: MYR354/10 litres Import Tax: 30-50% of declared value.	Average clearance time once Permit is furnished is 2 working days.	For commercial shipments, consignee is required to obtain a Permit from the Ministry or International Trade (MITI) and approval from the Ministry of Health. If shipment consists of 1-2 bottles for personal consumption, consignee may obtain a customs permit from Airport Customs. All Permit applications must be made by the consignee.
Malta	3	G	No known limitations.	Tax: USD4.00/litre Excise Tax:15%	Average clearance time is 2 working days.	Import license is required by consignee. The Commercial Invoice for large shipments mus declare total litreage of shipment to ensure n Customs delays.
Mexico	2	Н	Sample shipments must not exceed 12 litres.	Duty can be up to 123% of declared value, depending on alcohol graduation.	Average clearance time is 2-3 working days.	If shipment is a sample/gift, the Commercial Invoice must clearly state this.
Morocco	3	Н	No known limitations.	Duty: 35% Tax: 15% Vat: 20% (of declared value)	Average clearance time is 1-2 working days.	Consignee must provide authorisation from local Control and Fraud Repression Bureau (standard requirement for all shipments of foodstuffs, regardless of content, value and



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Netherlands	2	F	No known limitations.	Non-sparkling Wine Excise Tax Non-sparkling wine with less than 8.5% alcohol: NLG 53.75/hl Non-sparkling wine with 8.5%-15% alcohol: NLG 107.50/hl Non-sparkling wine with set than 15% alcohol: NLG 187.00/hl Duty: 36 ECU/hl VAT: 17% Sparkling Wine Excise Tax Sparkling Wine Excise Tax Sparkling wine with less than 8.5% alcohol: NLG 69.50/hl, Sparkling wine with more than 8.5% alcohol NLG 366.50/hl Duty: 36 ECU/hl VAT: 17.5%	Average clearance time is 1-2 working days.	Commercial shipments must be accompanied by a V1 Certificate and a Certificate of Origin.
New Zealand	1	A*	No known limitations.	Duty: NZD 1.90/litre GST: 12.5% of combined CIF (cost, insurance and freight) and Duty value	Average clearance time is 1-2 working days.	No special licenses are required.
Norway	3	G	Private individuals may accept a maximum of 4 litres.	Duty : 23% Nutrition Fee: 0.45% of duty value.	Average clearance time is 2-4 working days, providing all documentation and permit requirements are in order. Discrepancies with permits and documentation can cause lengthy delays. This procedure is controlled by the Norwegian Drugs Administration, and is not able to be influenced by DHL Express.	Consignee must hold a Permit from the 'Rusmiddeldirektoratet'. The Commercial Invoice accompanying the shipment must clearly state the quantity, brand name, alcohol percentage and manufacturer of the wine.
Pakistan	3	g	Must be transported on a Door to Airport service. As alcohol is a prohibited commodity in Pakistan. Alcohol can only be imported by Foreign Missions, or Expatriates employed by multinational companies.	Duty – Sparkling Wine: USD 0.90/litre plus 65% of the assessed value Other : USD 0.70/litre plus 65% of the value Sales Tax : 12.5% Income Tax : 3%. Pakistan Customs will assess the value declared on the Invoice. If considered unacceptable, they have the power to reassess and assign appropriate value to the consignment.	The consignee is responsible for clearance and delivery.	The consignee must hold an Import License to import wine into Pakistan.
Panama	3	Н	No known limitations.	dependant on alcohol content and type of wine. Duties begin at 15% plus 5% local Tax	Average clearance time is 3-4 working days.	Consignee is required to present the following documents for customs clearance: • Quarantine Permit • Health Permit/Ministry of Health Certificate • Import License
Papa New Guinea	2	D	No known limitations.	Duty: 100% Excise Tax: 100% import Levy: 1.5%	Average minimum clearance time is 2 working days.	Consignee is required to provide an Import Permit.
Peru	3	Н	A sample shipment should not exceed 4 bottles per shipment. Shipments in excess of USD 5000 require SGS inspection. Large commercial shipments must be sent on a Door to Airport Airfreight service.	Duty: 38% of CIF value	Average clearance time is 1-2 working days. Large commercial shipments, consignee is responsible for customs clearance and collection from the airport.	Sample shipments, consignee must provide a Sword declaration. Large commercial shipments, consignee must provide a Sanitary Register Certificate to the Health Ministry in Peru.
Philippines	2	С	No known limitations.	Duties and Taxes vary depending on percentage of alcohol and type of wine.	Average clearance time is 3-4 working days.	A detailed Commercial Invoice.
Poland	2	Η	Sample shipments must be addressed to a private individual, not to a company, and must not exceed 1 bottle. Large commercial shipments must be sent on a Door to Airport Airfreight service.	Duty and tax charges can be up to 300% of the declared value of the consignment.	Average clearance time is 1-2 working days.	The Commercial Invoice/Declaration must include the alcohol percentage.
Portugal	2	Н	Shipments in excess of 2 litres, the consignee must hold permission from the Institute of Wine and Vineyard to import wine.	Wine with less than 13% alcohol: Duty: 14.8 ECUS VAT: 5%	Average clearance time is 5-6 days (maximum 10 days).	For shipments in excess of 2 litres, the consignee is required to present a form VI-1. <i>J</i> Certificate of Origin, Certificate of Quality and Analysis must accompany the consignment.
Romania			Private shipments, 4 litres maximum for Commercial bottles must have Romanian excise tax stamps attached.	Duty: 144% + 6% supertax VAT: 22%, Customs Fee: 0.5% Excise Tax: ECU 0.60/100 litres x % of alcohol	Average clearance time for low value shipments is 1-2 working days. High value shipments should expect some delays in the clearance procedure.	Shipment must be accompanied by: Phytosanitary Certificate Quality and Conformity Certificate Certificate of Analysis Excise tax stamps must be attached to bottles



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Russia	3	Н	Samples/Gift shipments must be addressed to a private individual, not to a company address. Sample/gift shipments, not exceeding 2 litres may be sent on the DHL Door to Door Express Freight service. Commercial shipments of large quantities must be sent via Door to Airport Airfreight service.	Vary depending on alcohol content and type of wine.	Average clearance time for sample/gift shipments is 2-3 working days after consignee has provided necessary documents. Clearance through Russian Customs and collection from the airport is the responsibility of the consignee.	Consignee must provide a letter to Customs stating the contents and value of the shipmen
Saudi Arabia	3	Н	Due to the laws of the Muslim religion, alcohol is proh	ibited from being imported into Saudi Arabia		
Singapore	1	C*	It is a mandatory requirement that shipments in excess of 36 litres of the same brand/type of wine must undergo analysis and testing to confirm percentage of alcohol content. One bottle will be taken for analysis. This procedure can take up to 1 week and the test bottle will not be returned to the consignee after analysis. Charge: SGD 100.00, usually paid by the consignee.	Still Wine Duty: SGD 9.50/litre Sparkling Wine Duty: SGD 13.00/litre GST : 3% of the CIF value	Average clearance time is 2-3 working days, and is dependent on the consignee agreeing to pay the duties/taxes levied on the shipment	No permit/license is required.
Slovenia	3	Н	Samples/gifts addressed to a private individual must be limited to 2 litres.	Duty : 20.5%, Agricultural Tax : SIT46.20–74.70 /litre (dependent on type of wine) Excise Tax : SIT9.00/litre	Average clearance time is 2-3 working days. Wine shipments must undergo sanitary inspection before release.	A Permit issued by the Department of Market and Sanitary Inspection is required by the consignee.
South Africa	2	G	No known limitations.	Duty: 25% plus additional duty of up to ZAR159/100 litres. VAT: applicable on inflated value, comprising of FOB value uplifted by 10% plus duty x 14%. VAT could be equivalent to more than 20%	Average clearance time is 1-2 working days. South African Customs frequently detain wine shipments for random inspection, at a rate of 90%. Allow an extra 1-2 days delay for this procedure.	Consignee requires an Import Permit from the RSA Trade and Industry Department and a Sanitary Certificate indicating ingredients as well as where the shipment is packed and by whom.
Spain	2	G	No known limitations.	Charged according to CIF value. Indicative Spanish import tariffs per 100 litres: ● Still bottled wine - €13.10 ● Sparkling wine - €32.00 V Value Added Tax - 16% (payable on duty-paid price by importer)	Average clearance time is 2– 3 working days.	A detailed Commercial Invoice.
Sri Lanka	2	D	No known limitations.	Duty charges vary according to CIF value.	Average clearance time is 2-3 working days.	A detailed Commercial Invoice.
Sweden	2	G	No known limitations.	Duties and taxes vary according to litreage, percentage of alcohol and the ECX currency.	Average clearance time is 2-3 working days.	Consignee must obtain an Import Permit.
Switzerland	2	G	No known limitations.	VAT: 6.5% Tax: CHF 34/100kg	Average clearance time is 1-2 working days.	Consignee requires an Import License for an shipment exceeding 20kg in weight.
Taiwan	2	С	Consignee of shipment must hold an Import Permit. Consignee must complete Power of Attorney documentation, authorising DHL to clear shipment on their behalf. Once this paperwork is completed, DHL are free to clear the shipment.	Duty: 50% Monopoly Profit: 230% of CIF value plus Duty amount VAT: 5% of CIF value plus Duty plus Tax	Average clearance time is 4-5 working days, once approval letter/Power of Attorney is received from consignee.	Consignee must provide an approval letter from the Taiwan Tobacco and Wine Monopol Bureau to import wine. Consignee must hold an Import Permit to import alcohol into Taiwa
Thailand	1	С	For shipments in excess of 10 litres, consignee requires an Import License.	Duty: 60% Surcharge: 10% Excise Tax: 50% VAT: 10% Interior Tax: 10%. Thai Customs hold the right to adjust the value of the shipment should they deem that the value of the shipment has been undeclared.	Average clearance time is 3-5 working days, providing correct documentation provided. DHL can only begin clearance procedure once consignee has complied with necessary Customs documentary requirements.	Consignee requires an Import License from the Ministry of Health for shipments in excess of 10 litres. The Commercial Invoice accompanying the shipment must state the following: • The year of manufacture of the product • The brand name and type of wine • The litreage of each bottle
Turkey	2	Η	No known limitations.	Duty/Tax/VAT would equate to between 150% and 170% of the CIF value.	Average clearance time is 1-2 working days once Power of Attorney documentation authorising DHL to clear the shipment on their behalf is complete.	An original Certificate of Origin and an origina Invoice must accompany the shipment. The invoice must also clearly state the Incoterns (terms of trade) of the consignment.



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Ukraine	3	Η	No known limitations.	Wine- alcohol content less 18% Duty: XEU 2.00/litre Excise Tax: XEU 0.50/litre VAT: 20% Wine – alcohol content over 22% Duty: XEU 0.60/litre Excise Tax: XEU 0.15/litre VAT: 20% Liquor Duty: XEU 5.00/litre – 100% alcohol spirits Excise Tax: XEU 3.00/litre – 100% alcohol spirits VAT: 20% Brandy Duty: XEU 7.50/litre – 100% alcohol spirits Excise Tax: XEU 3.00/litre – 100% alcohol spirits Excise Tax: XEU 3.00/litre – 100% alcohol spirits Excise Tax: XEU 3.00/litre – 100% alcohol spirits	Average clearance time is 2-3 working days.	Certificate of Origin must accompany shipment. Consignee must provide a Certificate of Conformity, obtainable from Ukraine Government authorities.
United Arab Emirates	2	Н	Due to the Muslim religion in the United Arab Emirates, wine is considered a prohibited commodity and is therefore restricted for transport on the DHL Door to Door Express Freight service. Due to this restriction, all shipments must be sent on a Door to Airport Airfreight service.		Customs clearance and collection of the shipment from the airport is the responsibility of the consignee.	Consignee must hold an Import License to be able to clear the shipment through Customs.
United Kingdom	2	F	No known limitations.	VAT: 17.5% of the declared value plus freight charges plus customs duty plus excise duty.	Average clearance time is 1-2 working days, providing the shipment is not selected randomly for inspection by Customs.	
USA East Coast West Coast	2 1	E	Current USA government rulings, protecting their local wine market are restricting the importation of wine into USA. The consignee must be a licensed, commercial alcoholic beverage importer and must hold the applicable state and federal alcoholic beverage licenses. Please contact DHL Express prior to shipping a consignment of wine to USA to enable us to give you the most current information.			
Vietnam	2	С	Wine may not be imported into Vietnam as a gift.	Import Tax: between 60% - 80% Consumption Tax: 60%	Average clearance time is 2-3 working days.	If the value of the shipment exceeds USD1500.00 the consignee must apply for an Import License.
Zimbabwe	3	Н	No known limitations.	Duty: 75% Surtax: 10%	Average clearance time is 1-2 working days.	A detailed Commercial Invoice.

