

DEPARTMENT OF THE TREASURY U.S. CUSTOMS SERVICE GUIDANCE FOR: THE IMPORTATION OF SAMPLES OF ALCOHOLIC BEVERAGES FOR DISPLAY AND TESTING

BACKGROUND: The Bureau of Alcohol, Tobacco and Firearms (BATF) informed the U.S. Customs Service of recent amendments to the policy regarding the admission of foreign alcoholic beverages for display and testing purposes. *

Products imported for display and-or taste testing at trade fairs are exempt from label approval provided the following requirements are met: (1) All applicable taxes and duties must be paid upon importation. (2) Each container must bear a label stating, "For Trade Purposes Only Not For Sale," or similar phrase, displayed in a conspicuous manner. (3) Each container must also bear a label containing the following U.S. health warning statement as specified under 27 C.F.R. Part 16.21: Government Warning: (1) According to the Surgeon General, women should not drink alcoholic beverages during pregnancy because of the risk of birth defects. (2) Consumption of alcoholic beverages impairs your ability to drive a car or operate machinery, and may cause health problems."

ATF will permit the importation of foreign alcoholic beverage products for the purpose of organoleptic testing. These importations are permitted providing the following requirements are met: (1) the importer must possess an ATF issued Importer's Basic Permit. The importer may or may not have a copy of the Permit. However, the importer must provide the permit number to Customs, upon request. Failure to do so must result in denial of entry. (2) All applicable duties and taxes must be paid upon importation. (3) Each container must also bear a label containing the U.S. health warning statement (see above) and a statement, "contains sulfites", if applicable. (4) Each product may not exceed 1.75 liter. *

Samples imported for use by an importer for soliciting orders must comply with 27 CFR 251.49 which states the following: "Samples of distilled spirits, beer, and wine, to be used in the U.S. by persons importing alcoholic beverages in commercial quantities are, subject to the limitations in this section, exempt from the payment of any internal revenue tax imposed on, or by reason, of importation. This exemption applies only to samples to be used for soliciting orders for products of foreign countries. In no case shall this exemption apply to more than one sample of each alcoholic beverage product admitted during any calendar quarter for the use of each such person. No sample of beer shall contain more than 8 ounces, no sample of wine shall contain more than 4 ounces, and no sample of distilled spirits shall contain more than 2 ounces". All taxes and duties apply if quantities, intended for soliciting orders, are greater than those provided in this section. In addition, containers must be marked "Importer's Sample Not for Sale," or a substantially similar statement. All such samples must also contain the health warning statement (see above).

INFORMATION: Questions (Technical) should be referred to Thomas Busey, Alcohol Import-Export Branch, Bureau of Alcohol, Tobacco and Firearms at (202) 927-8095.

Questions (Basic Permit) on the authenticity of the importer's Basic Permit should be referred to Ms. Barbara Jeffries, Chief of the Importer's Branch at the ATF-Revenue Center in Cincinnati, Ohio at (513) 684-3337.

All other questions should be directed to Carla D'Onofrio,
Other Government Agencies Branch, Trade Programs at (202) 927-0801. –

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