

## IWSC SHIPPING – DUTY/TAX SHIPPING & PAYMENT QUERIES

**Q. The courier website doesn't give me an option for DDP (Delivered Duty Paid – sender pays duty and VAT)?**

To send a shipment duty paid, the sender needs an account with the courier for them to bill the duties back to. For one-off deliveries without an account, the courier doesn't have anywhere to bill the duties/taxes back to which is why that option doesn't always appear.

In cases like this, it is advisable to contact the courier to discuss. The courier can advise on how to send shipments DDP as well as export requirements (if applicable) for your country.

**Q. Why do I need an account with the courier? Why can't I just pay the duties and taxes up front?**

Most couriers/countries will not allow this. This is because the duties and taxes are calculated when the shipment arrives at UK customs, which are then paid by the courier to HMRC and charged back to the sender. Although couriers can estimate the duty/tax for a shipment, the exact value is only calculated once the shipment arrives in the UK, due to customs checking the paperwork for clearance.

**Q. Why do I need to fill in a commercial invoice?**

This is a requirement from HMRC in order for deliveries to clear UK customs – it is not the IWSC that are asking for this. HMRC need the alcohol type, ABV, bottle size, and cost of each item in order to calculate the duties/taxes correctly - without this they cannot clear bottles through customs.

**Q. I don't understand how to fill in the documentation provided by my courier, can you help?**

As different countries and couriers may have different export requirements and paperwork, we recommend contacting the courier in your country directly, as they will be able to provide the most up-to-date information.

### Q. Why has my parcel been held in customs/held by courier?

The main reasons for shipments being held are:

- Duty/Taxes are not paid
- Incomplete or missing commercial invoice – courier can't complete customs declaration without all ABV/bottle size/alcohol type/cost information for the shipment
- Information provided on the documentation doesn't match contents of the shipment (e.g. number of bottles, type of alcohol)

### Q. Which courier do you recommend?

The main international courier services we recommend are **DHL Express**, **UPS** and **FedEx**. We do not recommend using a postal service as these often have issues clearing customs due to duty/tax reasons.

### Q. Can the IWSC just pay the duties and taxes and charge them back to me?

In exceptional circumstances we can do this, but this is rare and requires prior written/e-mail confirmation for us to accept this, and also for the producer to confirm they will pay the recharged taxes. In order for the IWSC to pay duties/taxes, we require e-mail confirmation from the courier of the amounts. We are not able to pay duties/taxes without having received this information.

