



PRIVATE IMPORTATIONS

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Policy Statement

It is the policy of the Corporation that private importations of liquor will be permitted under certain conditions for residents of Nova Scotia returning to the province from abroad.

Policy Objectives

1. To provide the ability for Nova Scotians traveling abroad to import products they encountered during their travels;
2. To allow Nova Scotia residents who have been living abroad for at least one year to import liquor as part of their household effects upon their return to Nova Scotia;
3. To provide a consistent and fair framework for such imports that balances the NSLC's goals with the ability of returning residents to enjoy products that may not otherwise be available to them.

Policy Provisions

- A. Returning Travelers Exceeding the Legal Allowance (maximum 9.1 litres)

Travelers may hand carry up to 9.1 litres without a NSLC permit when re-entering Nova Scotia after an absence of 48 hours or more.

Federal excise taxes and duties in effect at the time of entry must be paid, along with applicable container deposits and a Provincial Fee which is assessed according to the following schedule:

Spirits/Sparkling Wine/Champagne	\$0.15/oz or \$5.25/litre
Still Wine/Fortified Wine	\$0.10/oz or \$3.50/litre
Beer/Stout/Ale	\$0.01/oz or \$0.35/litre
Coolers	\$0.05/oz or \$1.75/litre

B. Private Importations (maximum 135 litres for casual imports)

Nova Scotians traveling abroad may import up to 135 litres of product utilizing a NSLC Personal Import Permit. The cost of the permit is \$10.00. Conditions for issuance of the permit are as follows:

1. The permit is valid only for importations made within one year of issue.
2. Only those products purchased/ordered in the countries noted on the travel dates indicated on the permit are eligible for importation.
3. Proof of travel, along with invoices, receipts, or the supplier's official order acknowledgments must be presented to the NSLC within 10 working days following the return to Nova Scotia.
4. Products imported are for personal use only; any third party transactions are prohibited.
5. Products imported must arrive in Nova Scotia within six (6) months of the travel dates of the importer. Shipments received after six (6) months will be charged full retail markup.
6. The NSLC must be identified as the importer of record and all products imported under this permit must be consigned to the NSLC.
7. Products imported under this permit may be subject to appraisal by the NSLC, and the NSLC appraisal shall apply to the calculation of fees payable.
8. All Provincial Fees due to the NSLC must be paid prior to NSLC authorization for release of the product.

9. All supplier invoices, freight charges, customs broker fees, and other costs associated with importation of the product are the responsibility of the permit holder.

10. Products imported utilizing this permit are subject to federal excise taxes and duties applicable at the time of entry, along with provincial container deposits and a Provincial Fee that is assessed according to the following schedule:

Wine:

Duty Paid Value (C\$) Per Bottle Not Exceeding:	Provincial Fee Per Bottle
\$5	\$4
\$10	\$8
\$15	\$12
\$20	\$16
\$25	\$20
All Others	\$25

Spirits:

All 100% of Duty Paid Value (C\$)

Beer:

All \$4 per dozen bottles
(500ml or less)
\$1 per bottle
(more than 500ml)

Coolers:

All \$4 per dozen bottles
(500ml or less)
\$1 per bottle
(more than 500ml)

C. Private Import Permit for Returning Residents

Nova Scotia residents who have been living abroad for a period exceeding one year may apply for a permit allowing up to 500 litres of wine, beer, spirits or coolers to be imported into Nova Scotia as part of their personal effects. The cost of the permit is \$10.00.

Alcoholic beverages imported under the permit can be either hand-carried or shipped to arrive at a later date. Hand-carried importations can enter Canada through any province but must be forwarded in bond to Nova Scotia.

Federal duties and taxes in effect at the time of the importation must be paid along with applicable container deposits and a Provincial Fee which is assessed at the rate of 30% of the duty and tax paid value. HST will also be applied based upon the total cost of the products.