



N O T I C E

Alcoholic Beverage Importations through the San Ysidro or Otay Mesa Passenger Land border Crossings

Non U.S. Residents: Regardless of conveyance (private conveyance, common carrier or pedestrian) any non-U.S. resident over the age of 21 may bring 1 liter per person, per trip for personal or household use. No excess is allowed and there is no duty or Internal Revenue Tax (IRT) on the 1 liter.

U.S. Residents: Pedestrians – All U.S. resident over the age of 21, may bring 1 liter per person, every 30 days. No excess is allowed and there is no duty or Internal Revenue Tax (IRT) on the 1 liter.

Private conveyance (California resident): California residents over the age of 21 entering in a private conveyance may bring 1 liter every 30 days. No excess is allowed and there is no duty or Internal Revenue Tax (IRT) on the 1 liter.

Private conveyance "in transit" (residing in a state other than California): Residents of the United States over the age of 21, residing in a state other than California (proof of residence will be requested, drivers license or automobile registration will apply) may bring in a "reasonable amount" of liquor for personal or household use. A "reasonable amount" is defined as "not more than 60 liters". 1 liter would be allowed free of duty and Internal Revenue Tax (IRT) every 30 days, the excess would be charged for both duty and IRT.

Common Carriers: U.S. residents over the age of 21 regardless of their state of residence, arriving by common carrier may bring in a "reasonable amount" of liquor for personal or household use. A "reasonable amount" is defined as "not more than 60 liters". 1 liter would be allowed free of duty and Internal Revenue Tax (IRT) every 30 days, the excess would be charged for both duty and IRT.

Common Carriers are observed as: buses or motor coach tours open to the general public (Not private chartered tours) and returning back to the U.S.

Duty & Internal Revenue Tax (IRT): duty only applies if the value of the merchandise intended to be introduced in the US exceeds \$1,000.00 USD for products manufactured in Mexico. If the volume of wine that you intend to bring back to the US is less than 1 liter, it will be exempt of both Duty & IRT tax. However, if the volume of wine exceeds the 1 liter and does not surpass the \$1,000.00 USD value bracket, it will only be required to pay the IRT tax which is \$0.30 USD per liter of wine, and around \$3.56 per liter of alcohol.

The above information is considered to be a general guideline for importation of personal amounts of liquor through the California land border. Specific entries must still be reviewed / examined to determine whether they are genuinely for personal use or if the entry is for commercial purposes. San Ysidro and Otay Mesa Passenger ports only permit the entry of items for personal or household use. Commercial entries, regardless of the quantity, such as any amount for the intention of resale would not be permitted.

NOTE: "Residence" factor does not imply citizenship. Anyone who legally resides in the United States arriving by common carrier (including the Motor Coach Tours from the U.S.) should qualify to bring up to 60 liters (paying any applicable duty and IRT) for personal or household use whether or not they were a U.S. citizen.

INFORMATION TAKEN FROM SECTION 23661 OF THE BUSINESS AND PROFESSIONS CODE OF THE ALCOHOLIC BEVERAGE CONTROL OF CALIFORNIA, IN CONSULTATION WITH U.S. CUSTOMS AND BORDER PROTECTION.