

BORDER POINT LEVIES

If you are bringing more liquor into Manitoba than is permitted duty free, the following rates apply:

M/R 48/99, Liquor Control Commission Fees Regulation, states:

Provincial fees on imported liquor

10 Where an individual brings into Manitoba from any place outside Canada, more liquor than is permitted to be imported into Canada free of duty and tax under any Act of the Parliament of Canada, the fees payable to the commission are as follows:

- (a) spirits \$0.40 per ounce;
- (b) sparkling wine and champagne \$0.16 per ounce;
- (c) other wine \$0.12 per ounce;
- (d) cooler and cider \$0.08 per ounce;
- (e) beer \$0.04 per ounce.

Of course, these particular fees are only applicable in Manitoba. If you are crossing the border or going through Customs in another province, you must contact the applicable liquor jurisdiction for their rates.

To find out how much liquor is allowed to be brought into Canada duty free, we refer you to the Canada Border Services Agency pamphlet, entitled *I Declare*, at: <http://www.cbsa-asfc.gc.ca/E/pub/cp/rc4044/README.html>.

July 25, 2006