



Exporting Beer

Craft Brewers Conference
Nashville | May 2018



TTB Disclaimer

- This information is being presented to help the public to understand and comply with the laws and regulations that the Alcohol and Tobacco Tax and Trade Bureau (TTB) administers
- It is not intended to establish any new, or change any existing, definitions, interpretations, standards, or procedures regarding those laws and regulations
- In addition, this presentation may be made obsolete by changes in laws and regulations
- Please consult the applicable laws and regulations for the most current requirements



Overview

- Define an “export”
- Identify applicable laws and regulations
- Review export reporting process
- Review proof of exportation
- Review TTB Industry Circular 2004-3, Alcohol and Tobacco Export Documentation Procedures



Concepts and Definitions

- Not Sold in U.S. – tax liability?
- “Without payment of tax”
- “Benefit of drawback of tax”
- Exportation – Separation of goods from the U.S., with the intention of sending them to another country or to any U.S. possession
 - When does separation occur?
 - Kinds of export transactions



Laws and Regulations

- 26 U.S.C. – Chapter 51:
 - § 5053 – Removal of beer from brewery without payment of tax
 - § 5055 – Drawback of Tax – Beer
- Title 27 Code of Federal Regulations:
 - Part 25 – Beer
 - Part 28 – Exportation of Alcohol



Withdrawing Beer from a Brewery Without Payment of Tax

- Beer in bottles, kegs, or bulk containers may be exported without payment of tax when transferred from brewery premises to customs custody
- If a bond is required, exportation is covered by bond pending receipt of proof of exportation



Types of Exportations

- Export ...
 - To contiguous country
 - To non-contiguous country
 - To Foreign-Trade Zone (FTZ)
 - For use as supplies on vessels and aircraft
 - For use of U.S. Armed Forces, overseas



TTB Form 5130.12 - Beer for Exportation

DEPARTMENT OF THE TREASURY - ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) BEER FOR EXPORTATION		1. SERIAL NO. (Begin with "1" for each January 1)
<p>INSTRUCTIONS TO BREWER. Execute Part I in quadruplicate, except prepare a fifth copy, marked "Consignee's Copy," when the shipment is for use on an aircraft. On removal of the beer, forward the original and one copy to the official designated in item 6, send one copy to the Director, National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau (address in item 2 below), and retain a copy in your files. If a "Consignee's Copy" has been prepared, forward it to the airline company at the airport.</p> <p>PAPERWORK REDUCTION ACT NOTICE - This request is in accordance with the Paperwork Reduction Act of 1995. This information collection is used by brewers to notify TTB of beer to be exported without payment of tax. This information is mandatory by 26 U.S.C. 5053.</p> <p>The estimated average burden associated with this collection of information is 1 hour and 39 minutes per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to: Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005.</p> <p>An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a current, valid OMB control number.</p>		
PART I - NOTICE		
2. TO: DIRECTOR, NATIONAL REVENUE CENTER ALCOHOL AND TOBACCO TAX AND TRADE BUREAU 550 Main St, Ste 8002 Cincinnati, OH 45202-5215		The undersigned gives notice of removal, without payment of tax, of the beer described below.
		3. BREWERY
		4. ADDRESS (City and State)
5. REMOVED FOR		
5a. EXPORT TO ARMED FORCES OF U.S. <input type="checkbox"/> Yes <input type="checkbox"/> No		5c. TRANSFER TO FOREIGN-TRADE ZONE (Number and location)
5b. EXPORTATION TO (Name of foreign port and country)		5d. SUPPLIES ON VESSEL OR AIRCRAFT
6. CONSIGNED TO OR IN CARE OF		
6a. DIRECTOR OF CUSTOMS (Port)		
6b. TRANSPORTATION OFFICER (Name and location)		
6c. CUSTOMS OFFICER IN CHARGE OF FOREIGN-TRADE ZONE (Number and location)		

7. NAME OF DOMESTIC CARRIER					8. NAME OF EXPORT CARRIER				
9. DESCRIPTION OF BEER									
CONTAINERS			TOTAL QUANTITY (d)	TAX LIABILITY \$7 RATE ² (e)	CONTAINERS			TOTAL QUANTITY (d)	TAX LIABILITY (e)
KIND (a)	NUMBER (b)	QTY. EACH (c)			KIND (a)	NUMBER (b)	QTY. EACH (c)		
				\$					\$
				\$					\$
				\$					\$
				\$					\$
				\$					\$
				\$					\$

Under penalties of perjury, I declare that the beer described above was removed, for the purpose indicated and in the manner prescribed by regulations, on the date shown in item 10.

10. DATE REMOVED	11. BREWER	11a. BY (Signature and Title)
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PART II - CUSTOMS OFFICER'S CERTIFICATION OF LADING OR DEPOSIT			
12. I certify that the beer described in Item 9 was found to be as described, except as noted in Item 13, and that the beer was laden for: <input type="checkbox"/> export or <input type="checkbox"/> use as supplies on board:			
12a. VESSEL (Name)		12e. SHIPPED TO (Frontier Port)	
12b. AIRCRAFT (Name, Symbols, Number)		12f. SERIAL NUMBERS OF SEALS USED	
12c. RAILROAD CAR (Number)			
12d. TRUCK (State license)		12g. RECEIVED IN FOREIGN-TRADE ZONE (Number)	
13. INSPECTION DISCLOSED <input type="checkbox"/> NO EVIDENCE OF TAMPERING <input type="checkbox"/> NO DISCREPANCY <input type="checkbox"/> DISCREPANCIES OR SHOT SHIPMENT, AS FOLLOWS:			
14. PORT	15. DATE	16. SIGNATURE AND TITLE OF CUSTOMS OFFICER	
PART III - CUSTOMS OFFICER'S REPORT OF THROUGH SHIPMENT AT FRONTIER PORT			
17. FRONTIER PORT	18. DATE RECEIVED	19. INSPECTION DISCLOSED <input type="checkbox"/> NO EVIDENCE OF TAMPERING <input type="checkbox"/> SEALS INTACT <input type="checkbox"/> SEALS BROKEN (See item 20)	
20. DETAILS OF DISCREPANCIES, TRANSSHIPMENT, RESEALING, ETC.			
21. THE EXPORTING CONVEYANCE IDENTIFIED IN ITEM 12, BEARING THE BEER DESCRIBED IN ITEM 9, WITH EXCEPTIONS AS NOTED IN ITEM 13 AND 20, CLEARED FROM THIS PORT FOR THE PORT OF: (Foreign Port)			
22. DATE	23. SIGNATURE AND TITLE		
PART IV - CERTIFICATION OF CLEARANCE OR USE			
24. THE EXPORTING CONVEYANCE BEARING THE BEER DESCRIBED IN ITEM 9, WITH EXCEPTIONS AS NOTED ABOVE			
CLEARED FROM THE PORT OF	ON (Date)	BOUND FOR	
25. <input type="checkbox"/> THE BEER DESCRIBED IN ITEM 9, WITH EXCEPTIONS AS NOTED IN ITEM 13, HAS BEEN USED AS SUPPLIES ON THE FISHING VESSEL IDENTIFIED HEREIN, AND THE REQUIRED EVIDENCE OF SUCH USE HAS BEEN RECEIVED.			
26. DATE	27. SIGNATURE OF DIRECTOR OF CUSTOMS		
PART V - CERTIFICATE OF RECEIPT BY ARMED FORCES OFFICER			
RECEIPT BY ARMED FORCES OFFICER. On receipt of the beer, the officer to whom consigned (or other authorized supply officer) will execute Part V on both copies; forward the original to the Director, National Revenue Center, Alcohol and Tobacco Tax and Trade Bureau, at the address shown in item 2; and retain the copy for his/her files.			
The beer described in Item 9, with exceptions as noted in Item 29, was received for export to the Armed Forces of the United States. The beer will not be shipped for consumption for use in any place subject to application of the Internal Revenue laws of the United States.			
28. DATE	29. DISCREPANCY		
30. SIGNATURE	31. RANK	32. TITLE	



Industry Circular 2004-3

- TTB Industry Circular 2004-3, Alcohol and Tobacco Export Documentation Procedures, announced alternative procedures to having to file TTB Form 5130.12 - Beer for Exportation
- Instead of filing the form for every export, you may submit a letterhead request to submit an electronic monthly report of goods exported and keep your export records and forms at your premises



Export Process

- The export process, though documentation may vary somewhat, is essentially the same process for each type of destination:
 - TTB Form 5130.12 prepared and sent to NRC*
 - Carrier accepts goods
 - Bill of lading (BOL)/other commercial documents prepared
 - Present documents to Customs
 - Proof of export sent to NRC*

*Unless approved under Industry Circular 2004-3 to vary from requirement to file form for every export transaction



Export Process

- The brewer who is liable for the tax upon exportation is responsible for ensuring that documents trace product out of U.S.
- All proof of export must be received within 90 days of the removal from your premise or you must pay the tax



Reporting

- TTB Form 5130.9 - Brewer's Report of Operations or TTB Form 5130.26 - Quarterly Brewer's Report of Operations
- Total of beer reported on the BROP as exported without payment of tax must equal amounts shown on transaction forms for the reporting period and/or on the monthly report of goods exported



Other Requirements

- Marks:
 - Export marks required
See 27 CFR 28.144
 - Records:
See 27 CFR parts 25 and 28 for daily record keeping and summary records of withdrawals reporting requirements



Exporting Tax Paid Beer

Drawback occurs when products for which tax has been paid are **subsequently exported**:

- When this happens, a brewer or his duly authorized agent may apply to receive an amount equal to the tax paid on the exported beer
- Such “drawback” of tax is allowed upon filing of claim and required supporting documentation
- Only products brewed or produced in U.S.
- Claims filed by:
 - The brewer that paid the tax upon removal or the brewer’s duly authorized agent (27 CFR 28.221)
- 6 years to submit claim with proof*

*(IRC provision 28 U.S.C. 2401 allows claims for drawback to be reopened up to 6 years after the date of exportation.)



TTB Form 5130.6 - Drawback on Beer Exported

DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB) DRAWBACK ON BEER EXPORTED (Prepare in quadruplicate. See instructions on Page 2.)					OMB No. 1513-0017 (06/30/2014)	
PART I - NOTICE NOTICE IS HEREBY GIVEN OF THE SHIPMENT OF TAXPAID BEER ON WHICH DRAWBACK OF INTERNAL REVENUE TAX PAID THEREON WILL BE CLAIMED BY THE PRODUCING BREWER.					FOR TTB USE ONLY	
2. NAME AND ADDRESS OF EXPORTER (Number, street, city, State, and ZIP Code)					1. SERIAL NUMBER (The exporter will number each form beginning with "1" each January 1.)	
3. NAME AND ADDRESS OF PRODUCING BREWER					CLAIM NUMBER	
3a. EMPLOYER IDENTIFICATION NUMBER ¹					DATE RECEIVED	
4. ADDRESS OF THE DIRECTOR, NATIONAL REVENUE CENTER, 550 MAIN ST, STE 8002, CINCINNATI, OHIO 45202-5215					TTB F 5620.4 FILED WITH CLAIM NO. ²	
5. PURPOSE OF SHIPMENT (Make applicable entries)	SHIPMENT FOR EXPORT TO ARMED FORCES OF THE U.S.	TRANSFER TO FOREIGN-TRADE ZONE	(Number)	(Location)	AMOUNT CLAIMED \$	
	EXPORTATION TO (Name of foreign port and country)				AMOUNT REJECTED \$	
	USE AS SUPPLIES ON <input type="checkbox"/> A VESSEL ³ <input type="checkbox"/> AIRCRAFT ³				AMOUNT APPROVED \$	
	6. CON-SIGNED TO OR IN CARE OF (Make applicable entries)				CLAIMS CLERK	
DIRECTOR OF CUSTOMS AT PORT OF					7. NAME OF DOMESTIC CARRIER	
TRANSPORTATION OFFICER (Name)						
CUSTOMS OFFICER IN CHARGE OF FOREIGN-TRADE ZONE (Number)					8. NAME OF EXPORT CARRIER	

9. THE BEER WAS SHIPPED IN THE FOLLOWING CONTAINERS (Show container size as "1/4 bbl", "24/12", etc.)								
NUMBER (a)	KIND (b)	SIZE (c)	NUMBER (d)	KIND (e)	SIZE (f)	NUMBER (g)	KIND (h)	SIZE (i)
10. DATE		11. EXPORTER			11a. BY (Signature and title)			
PART II - CLAIM								
TO: DIRECTOR, NATIONAL REVENUE CENTER, ALCOHOL AND TOBACCO TAX AND TRADE BUREAU								
<p>The beer described in Part I has been removed for the purpose stated and is not to be brought back or relanded within the limits of the United States. The quantity of beer, as described in Part I and restated below in terms of barrels, is correct, and such beer was brewed or produced in the United States. I am justly entitled to drawback of tax in the amount claimed herein. Internal Revenue tax equal to such amount has been determined and paid as provided by law and regulations. No other claim for allowance of drawback has been made on this beer or any part thereof.</p>								
12. DATE		13. QUANTITY OF BEER (Barrels)			14a. RATE OF TAX ⁴		14b. DRAWBACK CLAIMED	
					<input type="checkbox"/> \$7 <input type="checkbox"/> \$18		\$	
<p>Under penalties of perjury, I declare that I have examined Part I hereof, and this claim, and to the best of my knowledge and belief the statements herein and in Part I are true, correct, and complete.</p>								
15. BREWER ¹					15a. BY (Signature and title)			
<p>¹The producing brewer must always complete item 3a. ²Complete only for consolidated claims; show serial number of last claim tabulated. ³State whether (a) Vessel or aircraft operated by the United States; (b) Vessel or aircraft engaged in foreign trade, or in trade between the United States and any of its possessions, or between Hawaii or Alaska and any other part of the United States; (c) Vessel of the United States engaged in trade between Atlantic and Pacific ports of the United States; (d) Vessel of war of any foreign nation; or (e) Vessel employed in (1) the fisheries, or (2) The whaling business. Show name of vessel, country of registry, and ports of call, or, if a whaling vessel, location or operations. If aircraft, show also name of airline and country of registry of aircraft. ⁴Indicate the rate of tax paid on the beer which was exported. If the beer was produced by a brewer qualified under 27 CFR 25.152 to pay tax at the reduced rate of tax, drawback must be claimed at the lower rate of tax unless the brewer or the brewer's agent can establish that the beer was taxpaid at the higher rate of tax.</p>								
<div style="display: flex; justify-content: space-between;"> TTB F 5130.6 (10/2008) Page 1 of 2 </div>								

PART III - CUSTOMS OFFICER'S CERTIFICATION OF LADING OR DEPOSIT			
I HEREBY CERTIFY THAT THE BEER DESCRIBED IN PART I WAS FOUND TO BE AS DESCRIBED, EXCEPT AS NOTED IN ITEM 19, AND THAT THE BEER WAS --			
16. LADEN FOR		VESSEL (Name)	
EXPORT <input type="checkbox"/> USE AS <input type="checkbox"/> SUPPLIES		AIRCRAFT (Name, symbols, number)	
ON BOARD		RAILROAD CAR (Number)	
17. RECEIVED IN <input type="checkbox"/> FOREIGN-TRADE ZONE		18. SHIPPED TO (Frontier port)	
		SERIAL NUMBER OF SEALS USED	
19. INSPECTION DISCLOSED			
<input type="checkbox"/> NO EVIDENCE OF TAMPERING <input type="checkbox"/> NO DISCREPANCY <input type="checkbox"/> DISCREPANCIES OR SHORT SHIPMENT AS FOLLOWS:			
20. DATE		22. SIGNATURE AND TITLE OF CUSTOMS OFFICER	
PART IV - CUSTOMS OFFICER'S REPORT OF THROUGH SHIPMENT AT FRONTIER PORT			
23. FRONTIER PORT		24. DATE REC'D	
		25. INSPECTION DISCLOSED	
		<input type="checkbox"/> NO EVIDENCE OF TAMPERING <input type="checkbox"/> SEALS INTACT <input type="checkbox"/> SEALS BROKEN (See item 26)	
26. NATURE AND EXTENT OF DISCREPANCIES, TRANSSHIPMENT, RESEALING, ETC.			
27. THE EXPORTING CONVEYANCE IDENTIFIED IN ITEM 16, BEARING THE BEER DESCRIBED IN ITEM 9, WITH EXCEPTIONS AS NOTED IN ITEMS 19 AND 26, CLEARED FROM THIS PORT FOR THE PORT OF <input type="checkbox"/>			FOREIGN PORT
28. DATE			29. SIGNATURE AND TITLE OF CUSTOMS OFFICER
PART V - CERTIFICATE OF CLEARANCE OR USE			
30. THE EXPORTING CONVEYANCE BEARING THE BEER DESCRIBED IN ITEM 9, WITH EXCEPTIONS AS NOTED ABOVE --			
CLEARED FROM THE PORT OF		ON (Date)	
		BOUND FOR (Foreign port)	
31. THE BEER HAS BEEN USED AS SUPPLIES ON THE FISHING VESSEL IDENTIFIED ABOVE, AND THE EVIDENCE OF SUCH USE HAS BEEN RECEIVED <input type="checkbox"/>		33. SIGNATURE OF DIRECTOR OF CUSTOMS	
PART VI - CERTIFICATE OF RECEIPT BY ARMED FORCES OFFICER			
The beer described in Part I, with exceptions as noted in item 35, was received for export to the Armed Forces of the United States. The beer will not be shipped for consumption or use in any place subject to application of the Internal Revenue laws of the United States.			
34. DATE		35. DISCREPANCY	
36. SIGNATURE		37. RANK	
		38. TITLE	



Proof of Exportation

- Tracking of shipment to port
- Consolidation issues
- Forwarder issues
- Export Bill of Lading
 - Ocean/Seaway BOL
 - Through BOL



Proof of Exportation

- Customs certifications
- Certificate of receipt from final destination
- Certificate by exporting carrier
- Receipt by U.S. Armed Forces, overseas
- Alternative combinations



What We Learned Today

- Defined an “export”
- Identified applicable laws and regulations
- Reviewed reports and marking requirements
- Reviewed exportation of beer without payment of tax
- Reviewed exportation of tax paid beer
- Discussed “Proof of Exportation”



Additional TTB Export Resources

- Among other duties, TTB's International Affairs Division (IAD) serves a key role in facilitating the import/export trade in beer, wine, distilled spirits, and industrial alcohol.



Additional TTB Export Resources

For the latest guidance and updates on the Tax Cuts and Jobs Act of 2017 and how it affects the alcohol industry, visit our [Craft Beverage Modernization and Tax Reform page](#).



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International Import/Export Requirements

This guide was compiled by the International Affairs Division to offer information on international import requirements, such as licensing, labeling, and taxation considerations, for various countries for beer, wine, and distilled spirits. The information contained in this guide has been sourced from foreign governmental agencies and organizations and the U.S. Department of Agriculture's Foreign Agricultural Service (FAS), and possibly from additional external sources. Consequently, international conditions also change frequently, so this document may not always reflect the most recent requirements. An exporter should verify the requirements for importing into a particular foreign country before commencing trade.

To access a country's import and export requirements, please click on the appropriate country below.

[CHOOSE A COUNTRY](#)

GO

This guide does not contain a complete listing of all United States' trading partners – it is simply intended to serve as a "starting point" for exporters interested in the requirements for the listed countries. Contact the [International Affairs Division](#) for more information regarding the exportation of alcohol beverages to a country not included in this guide or for any other related questions. For a listing of documents needed by some countries for export, please visit our [export documents page](#).

Related Information

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