

SDDC-PP Advisory 16-0040

Date: 30 December 2015

From: AMSSD-PP Scott AFB, IL 62225

To: Military Service Headquarters Representatives, Worldwide Personal Property Shipping Offices (PPSOs), Personal Property Processing Offices (PPPOs) and DoD Approved Transportation Service Providers (TSPs)

Subject: Customs Clearing of Shipments Containing Alcohol in the Defense Personal Property Program (DP3)

1. This is a coordinated message between HQ SDDC-PP and the HQ Services for Personal Property.
2. It is very important that PPPO/PPSOs advise DoD customers of the required documentation to import alcohol into the United States **prior** to their shipment's pack and/or pickup date. Customers who fail to provide the TSP with the required documentation may experience delays with their pickup. **All federal, state and local taxes must be paid before** shipping alcohol into the United States.
3. To assist in compliance with federal, state, and local requirements regulating alcohol, customers should visit the Alcohol and Tobacco Tax and Trade Bureau (TTB) website <http://www.ttb.gov/wine/state-ABC.shtml>. This site lists contact information and websites for alcohol beverage authorities in the United States, Canada, and Puerto Rico. This resource may assist the customer in determining if federal, state, local taxes, permits, letter of exemptions and customs are required.

NOTE: Currently, the United States Marine Corps (USMC) requires their DoD customers perform a personally procured move (PPM).

4. Customers must provide the TSP a list of all alcohol. Below is what the list will include:
 - a. Description of Alcohol/Wine
 - b. Quantity of each type
 - c. Year manufactured
 - d. Value of each bottle at the time of purchase
 - e. Alcoholic content of each bottle
 - f. Country of origin manufacturer
 - g. Total value
 - h. Prepare/sign a Power of Attorney giving the TSP processing authority (customs clearing) at the initial US port of entry (POE)

NOTE: If a TSP picks up a shipment before receiving all required documentation they may not be authorized origin SIT and modification of the RDD, while waiting for the rest of the required documentation.

5. The TSP is responsible to completely customs clear the shipment. After the shipment has been cleared, the Custom's Border and Protection (CBP) office will provide the TSP a copy of the signed CBP Form 7501 (U.S. Custom and Border Protection Entry Summary) that will indicate the excise taxes due in Block 40. The TSP, not the custom broker, will provide the customer a copy of CBP Form 7501 and a copy of the broker's invoice for their record. The customer will coordinate with the TSP, not the broker, for refunding the excise taxes only.

6. If the TSP uses a licensed broker to customs clear a shipment containing alcohol, the TSP is authorized reimbursed for the fee(s). The TSP, not the broker, will submit an invoice (excluding the excise taxes levied on the CBP 7501 in block 40) for the broker fee(s) to the Origin PPSO with supporting documentation (i.e. broker's invoice, CBP Form 7501, etc.). The TSP will invoice using Item Code 223A with a note explaining (i.e. broker fee(s) for alcohol shipment, see documentation). For more information see the IT-15, Change 2 and IT-16, Item 223, b.7, under Transportation SFR Will Not Include.

7. If TSPs or PPSOs have questions/concerns they can contact HQ SDDC Special Requirements and Rates team at army.sddc.safb.billings@mail.mil.

8. As a reminder, all advisories are posted on the SDDC Website at <http://www.sddc.army.mil/pp/default.aspx> under "What's New!" and later moved to the Message Link.

9. This message is approved for release by Chief, Quality Assurance Division, HQ SDDC.