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BALT-FIN-CIDER



HANDBOOK FOR CIDER EXPORTS TO AUSTRALIA

balticcider.com

About this handbook

> *This handbook provides key rules and requirements for exporting cider to Australia and includes relevant market information. It is based on our experience and is intended for informational purposes only. It is not a legal document and does not constitute legal advice. While we have made every effort to ensure the accuracy of the information, we do not accept responsibility for any loss, damage, or inconvenience arising from its use. Individual circumstances may differ, so users should not rely solely on this handbook when making decisions.*

Contents

01 Where to start 3

02 Labels 6

03 Documentation for Exports to Australia 10

04 Documentation in Australia 13

05 Shipment to Australia 15

06 Taxes and Duty fees in Australia 17

07 Total Cost: From Warehouse to Foreign Market 20

08 Abbreviations and Terms 22

09 Sources of Information 23

10 Appendices 24

01

WHERE TO START

Exporting allows businesses to reach overseas markets and increase sales beyond their domestic market. At the national level, exports support economic growth, create employment, and enhance global competitiveness.

Governments often support exporters through trade agreements, export facilitation measures, and market access initiatives. A Free Trade Agreement (FTA) is a formal treaty between two or more economies designed to reduce barriers to trade and investment. FTAs aim to improve market access by lowering or eliminating tariffs, streamlining customs procedures, and establishing predictable rules for cross-border trade. They also promote economic growth, strengthen supply chains, and support closer cooperation between trading partners.

Australia–European Union Free Trade Agreement (A-EU FTA)

The Australia–European Union Free Trade Agreement (A-EU FTA) has not yet entered into force and must complete further formal steps before it can take effect. Negotiations for the agreement between Australia and the European Union (EU) began on 18 June 2018 and concluded on 24 March 2026.

The agreement is important economically and strategically, for both Australia and the EU. It aims to strengthen economic ties by improving access to markets for goods and services, lowering or removing tariffs, encouraging investment, and addressing barriers to trade. The removal of most Australian tariffs on imports from the EU will make things like European wine, spirits, biscuits, chocolates and pasta cheaper for Australian consumers. The next steps are for the agreement to be signed and ratified by both parties before it can enter into force.

More information on the current status of the A-EU FTA can be found here:

https://www.dfat.gov.au/trade/agreements/not-yet-in-force/aeufta

Overview of the Cider Market in Australia

Before entering the Australian market, it is essential to understand both the target consumer and the current cider industry landscape. According to *Cider Production in Australia (IBISWorld, 2025)*, Australia's cider market presents a mixed but strategically attractive environment for craft cider exporters.

The industry has experienced a decline in revenue over the past five years, largely due to cost-of-living pressures and growing health consciousness, which have reduced overall alcohol consumption, particularly among younger consumers. This trend aligns with broader data showing that younger age groups are drinking less, with a significant proportion consuming little to no alcohol. At the same time, strong competition from substitute beverages, such as ready-to-drink (RTD) beverages, hard seltzers, spirits and non-alcoholic drinks, has further constrained demand for cider. In addition, rising alcohol excise taxes have placed further pressure on the industry.

Despite this decline, the outlook for the next five years is moderately positive. The industry is expected to return to modest growth, supported by rising disposable income and increased consumer spending, particularly in pubs, bars, and other hospitality venues. These on-trade

channels are critical to cider sales and are expected to remain key growth drivers. Craft cider producers are particularly well positioned to benefit, as they attract consumers through premium positioning, distinctive products, and direct experiences such sales at the producer's premises.

The market structure is characterised by a dominant major player alongside a fragmented base of smaller producers. Lion, a subsidiary of Kirin, is the leading cider producer in Australia, holding approximately 20% market share and controlling major brands such as 5 Seeds, James Squire Orchard Crush, and Little Creatures Pipsqueak. Meanwhile, the remaining 80% of the market consists of small and medium-sized producers, many of which operate in the craft segment. Established craft cideries such as Willie Smith's and The Hills Cider Company have successfully competed by focusing on quality, local provenance, and artisanal production. As a result, competition is intensifying, even as the total number of businesses in the industry is expected to decline.

Consumer preferences are undergoing significant change. Apple cider remains the dominant product category, accounting for approximately 63.8% of industry revenue, but its share has been gradually decreasing. Pear cider, which accounts for around 13.3%, has also declined as consumers shift towards more innovative products. In contrast, mixed-fruit ciders, representing approximately 22.9% of revenue, are growing strongly. These products, which combine apples or pears with fruits such as strawberry, blackberry, blackcurrant, passionfruit, mango, and ginger, appeal to consumers seeking a wider variety of flavours and sweeter taste profiles. Their popularity has been particularly strong among younger drinkers and reflects a broader trend towards experimentation.

The growth of mixed-fruit cider was initially driven by imported Swedish brands such as Rekorderlig and Kopparberg, which gained significant market share in the early 2010s. However, as domestic producers have increasingly developed their own flavoured cider offerings, demand for these imports has declined. Overall cider imports are estimated to account for approximately 10.6% of domestic demand in 2025–26, down significantly from their peak in 2014–15. Although there were temporary increases in imports from countries such as Singapore and Belgium due to production shifts by multinational companies like Heineken, production has since returned to Australia. This trend highlights the strengthening position of domestic producers.

Health consciousness is an increasingly important factor shaping the market. A large share of consumers report a desire to improve their physical health, and this is reflected in declining alcohol consumption and shifting preferences towards lower-alcohol or alcohol-free alternatives. In response, cider producers have introduced non-alcoholic, low-calorie, low-sugar, and low-carbohydrate products. These products are gaining traction among consumers who still enjoy the taste and complexity of cider but seek healthier options. This trend is expected to continue and represents a key opportunity for innovation.

Distribution and route-to-market strategies are critical for success. Liquor retailers and hospitality venues are the main buyers of cider, with large retail chains purchasing in bulk and exerting strong bargaining power over pricing and supply conditions. At the same time, on-premise consumption in pubs and bars is highly sensitive to economic conditions and consumer confidence. Direct-to-consumer sales channels, including online platforms and cellar door experiences, are becoming increasingly important, particularly for craft producers seeking higher margins and stronger brand engagement.

Geographically, cider production is concentrated in regions with strong apple supply. Victoria accounts for approximately 26.9% of producers, followed by Tasmania (19.2%) and New South

Wales (15.4%). South Australia also plays a role, particularly through innovation in production methods and product development.

From a regulatory perspective, cider producers must comply with standards set by Food Standards Australia & New Zealand (FSANZ), including strict labelling requirements such as the display of alcohol content and standard drink information, as well as regulations governing ingredients and production processes. Taxation also plays a significant role: traditional cider is taxed under the Wine Equalisation Tax (WET) at 29% of wholesale price, while flavoured or non-traditional cider may be taxed under higher excise regimes similar to RTDs. In addition, container deposit schemes require manufacturers to contribute to recycling systems.

Industry support is provided by organisations such as Cider Australia, which advocates for producers on issues including taxation and export opportunities, promotes the category, and operates a certification mark for cider made from 100% Australian-grown fruit.

Overall, the Australian cider market is becoming more competitive and more specialised. Declining overall consumption is being offset by growth in premium, craft, and health-oriented segments. Success in this market depends on the ability to adapt to evolving consumer preferences, innovate in flavour and product development, align with health trends, and establish strong distribution channels. For exporters, Australia should be approached as a niche, quality-driven market where differentiation, branding, and product positioning are more important than price or volume.

Practical Market Entry Tips

The following strategies can help to make your entry into the Australian cider market more effective:

- **Participate in international trade shows** – Trade shows provide opportunities to showcase products, meet potential buyers, and understand competitors. While there are no international trade fairs exclusively for cider, wine and other beverage events still offer valuable networking opportunities.
- **Attend local events** – For example, Baltic Cider's first visit to Australia focused on the Australian Cider Awards 2025 organized by Cider Australia. The delegation also visited local Latvian and Estonian communities. It is also good to consider participation in local cider and/or beer festivals, and other craft beverage events, which are also effective for connecting with consumers who are open to discovering craft beverages (such as Batlow CiderFest, Pint of Origin, GABS etc.)
- **Organize promotional events** – Host tastings, tap takeovers, or product demonstrations to introduce your cider to retailers, distributors, and consumers. Engage recognized industry professionals to lead masterclasses or tasting sessions.
- **Prepare professional promotional materials** – Create a clear product catalogue or portfolio that outlines your product range, specifications, and pricing, helping potential partners make informed decisions.
- **Start small and focused** – Begin in a single city or region to test the market, build relationships, and refine your strategy before expanding.
- **Work with local partners** – Agents, distributors, and representatives who understand the market are invaluable. Finding the right partners can be challenging, so reach out through all available contacts.

02

LABELS

Although labelling can be carried out by distributors in Australia, this would incur additional costs, depending on your agreement with them.

Mandatory Labelling Information for Cider and Other Alcoholic Beverages

Labels must include the following: the name and address of the supplier; lot identification; allergen information; the best before date; a barcode; the country-of-origin information; the pregnancy warning label; the net volume; the alcohol content, expressed as a percentage of alcohol by volume (%ABV); the name or description of the product; and a statement of the number of standard drinks. Under the new Australian labelling requirements, an energy statement must also be included on most packaged alcoholic beverages from 13 August 2028, unless an exemption applies.

For some symbols or text, **minimum height and clear zone requirements** may apply.

A detailed checklist of mandatory and optional label information is provided in the Cider Australia Cider Labelling Guide (see Appendix 2).

Alcohol content calculation

Statement of alcohol content

A statement of alcohol content is required for any beverage containing 0.5% ABV or more. The format depends on strength:

- More than 1.15% ABV: expressed as a percentage of alcohol by volume, or as mL/100 mL (for example, "5% alc/vol" or "5 mL/100 mL").
- 1.15% ABV or less: must be written in words to the effect of "contains not more than X% alcohol by volume".
- Below 0.5% ABV: no declaration is required, though many producers include one voluntarily.

Standard drinks statement

Required for any beverage containing more than 0.5% ABV. One standard drink contains 10 grams of ethanol.

> Calculate as:
> **Container volume (litres) × % alcohol by volume × 0.789** (specific gravity of ethanol)

For your convenience you can use online calculators, for example:
https://healthinfo.healthengine.com.au/standard-drinks-calculator

Refund Statement (10-cent container deposit)

The cider production industry is also subject to container deposit schemes, which most state and territory governments in Australia have implemented since the end of 2017. These schemes

aim to encourage consumers to recycle by offering a 10-cent refund on used bottles; however, the scheme requires manufacturers to cover the cost of the refund.

In several Australian states and territories, individual beverage containers must display a 10-cent refund statement. Each product must first be registered with the relevant state Environmental Protection Authority (EPA). It is planned that, within the next 12 months, a 10-cent deposit will apply to all ciders, regardless of whether they are filled in cans, small bottles, or wine bottles (0.75 l).

According to the information currently available, bottles or cans are registered for the deposit scheme using the existing barcode. More detailed information regarding requirements, costs, and the registration process will be provided as practical experience is gained.

Energy statement

The energy statement requirement is in force since 13 August 2025, with a transition period. Products packaged and labelled on or after 13 August 2028 must comply: compulsory energy labelling on packaged alcoholic beverages of at least 0.5% ABV. The energy statement must show standard drinks per serving. That's a label redesign worth planning for now rather than discovering in 2027.

https://www.foodstandards.gov.au/food-standards-code/proposals/Proposal-P1059-Energy-labelling-on-alcoholic-beverages

Examples and Stickers

Based on mandatory requirements, stickers for **Baltic Cider brand ciders** were designed.



Examples from Australian producers illustrate proper formatting and information placement.





Non-Alcoholic Cider Labelling

Non-alcoholic cider has additional requirements:

- Non-alcoholic cider must include an ingredients list and a nutritional information panel, which must follow a specified format. See the legislation here: https://www.legislation.gov.au/F2015L00395/latest/text
- To be classified as non-alcoholic cider, the beverage must have been at least partially fermented.

For reference, a table of required information, as well as a photo of a non-alcoholic cider label showing the ingredients and nutritional panel is provided.

Nutrition information		
Servings per package:		
Serving size:		
	Ave Qty per serving	**Ave Qty per 100 mL**
Energy	____ kJ	____ kJ
Protein	____ g	____ g
Fat, total	____ g	____ g
– saturated	____ g	____ g
Carbohydrate	____ g	____ g
– sugars	____ g	____ g
Sodium	____ mg	____ mg

Example prepared for Baltic Cider:

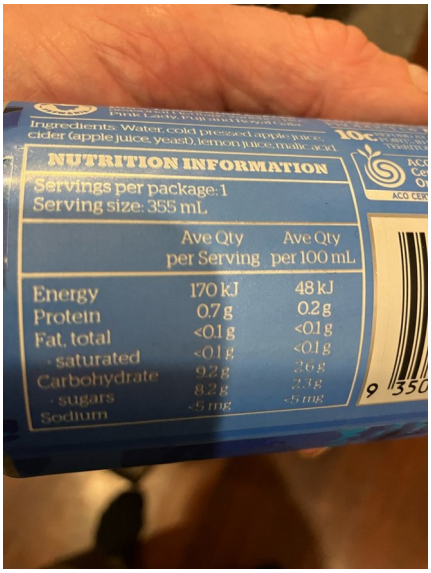
INGREDIENTS: Cold pressed apple juice 80%,
NFC pineapple juice 10%, fermented apple juice 1(

NUTRITION INFORMATION

Servings per package: 1 Serving size: 330 r

	Ave Qty per Serving	Ave Qty per 100 ml
Energy	392kJ	119 kJ
Protein	0,429g	0,13g
Fat total	<0,1g	<0,1g
saturated fat	<0,1g	<0,1g
Carbohydrate	23,1g	7g
sugars	23,1g	7g
Sodium	0g	0g

Baltic Cider example



Example from the Australian market

When labelling or marketing cider (or any alcoholic beverage) in Australia, it is important to accurately represent the alcohol content. Misrepresenting it can lead to legal or regulatory problems, such as breaching food labelling laws.

Key Points on Alcohol Content Labelling

- A beverage containing more than 1.15% ABV must not be described as “low alcohol.”
- Terms such as “non-alcoholic” or “alcohol-free” have strict definitions: for example, a non-alcoholic cider must have been at least partially fermented but contain very low residual alcohol (below 1.15% ABV).
- The stated alcohol content must match the actual measured ABV.

More detailed description is available here: https://www.wineaustralia.com/labelling/low-alcohol-wine

03

DOCUMENTATION FOR EXPORTS TO AUSTRALIA

When exporting cider from the EU to Australia, several documents are required to comply with customs and excise regulations. Proper preparation helps ensure smooth customs clearance and minimises delays.

1 Commercial Invoice

The commercial invoice specifies the goods sold, their quantity, alcohol content (% ABV), volume per unit (in litres), unit price, total value and payment terms. It is prepared by the producer and serves as a key document for customs clearance, helping customs authorities assess applicable duties and taxes and verify the commercial details of the shipment.

2 Packing List

Prepared by the producer, this document details the contents of each shipment, including the number of pallets, cases and individual items. It enables customs authorities and the transport service provider to verify that the consignment matches the commercial invoice.

Packing List Preparation Recommendations

- Clarify in advance whether insurance and transportation costs should be mentioned separately in the packing list.
- The packing list includes the **customs code (HS Code)** for each beverage, here are the ones we have used when shipping cider/ perry:

HS Code	Description	Notes / Use for Export
22060031	Cider and perry, sparkling	Fermented apple or pear beverages with carbonation. Use for sparkling cider/perry exports
22060051	Cider and perry, not sparkling, in containers ≤2 L	Still (non-sparkling) cider and perry in small containers, also use for ice cider
22029919	Other non-alcoholic beverages (not juice)	Use for non-alcoholic cider or soft drinks

- Destination points (port codes) should be included in the packing list. The transport service provider will inform you regarding the exact port codes and other shipment details.
- For airfreight, the exact pallet weight is important. The price offer is calculated based on it. The weight measured at the airport is considered final and must appear on all relevant documents (ask your transportation service provider for details).
- For easier preparation of Electronic Administrative Document (e-AD), list non-alcoholic products at the end of the packing list or invoice. They are not included in the e-AD but must still appear on the packing list and invoice.

- We also recommend printing the packing list and sending it with the cargo.

Example packing list: see Appendix 1.

3 The e-AD (Electronic Administrative Document)

The e-AD is an electronic declaration covering excise and alcohol-related information for the entire shipment. It is prepared before export and ensures compliance with alcohol excise regulations.

Customs formalities in Latvia are carried out entirely electronically. Declarations are submitted through the Electronic Declaration System (EDS), which is connected to the Electronic Customs Data Processing System (EMDAS). This system allows exporters to submit customs declarations and manage other export procedures online. The e-AD must be submitted through the Excise Movement and Control System (EMCS), or the equivalent system used in the relevant country, in accordance with the applicable national regulations.

In Estonia, customs declarations are also submitted electronically through systems such as e-MTA and the Automated Export System (AES). In Finland, declarations are submitted using the e-Customs system, which handles import, export, and transit procedures online.

For more detailed information, we recommend contacting the State Revenue Service in Latvia or the equivalent authority in Estonia or Finland for tax, customs, and excise matters.

4 EU Customs: EXA (Export) Declaration

An EXA declaration (also called Export Declaration or EU Export Customs Declaration) is mandatory for all goods exported from the EU to non-EU countries, including Australia.

For exports from the EU, the EXA declaration is typically prepared by a customs broker in the country of origin on behalf of the exporter. In order to prepare the EXA declaration, a Power of Attorney must be issued authorizing the customs broker to act on your behalf.

The customs broker prepares and lodges the declaration electronically through the EU customs system. To do so, the exporter must provide the required commercial documents, including the commercial invoice and packing list. Also, it is important to provide to customs broker ARC code generated after e-AD is submitted as it is further being used by customs brokers.

EU customs clearance (EXA declaration) is completed before departure. After the EXA declaration is prepared products are released for export.

5 Airway Bill (AWB)/ Bill of Lading (BoL or BL)

Also, after cargo is shipped, the transport company issues AWB (if shipped by air) or BoL (if shipped by sea), which should be sent to a Customs broker in Australia.

6 CMR consignment note

The CMR document serves as a waybill (accompanying document) for the shipment of goods. It provides proof that a contract of carriage exists between the sender, the carrier, and the receiver.

Basic information included in a CMR: Sender (consignor) details; Receiver (consignee) details; Carrier (transport company) information; Place and date of loading and delivery; Description of the goods (type, weight, quantity, packaging); Signatures of the sender, carrier, and receiver.

7 Other documents

In our experience, there have been cases where additional documents were requested by the transport company:

1. Ingredient list
2. Manufacturer's declaration

Additionally, a packing declaration was required by the Australian customs broker:

3. Packing declaration form (see Appendix 3)

However, these documents were not required for the most recent shipments. We recommend confirming the current requirements with your transport company and/or customs broker in Australia.

Good to know

We strongly recommend following the recommendations your contracted service provider suggests. As experience has shown, many details may differ depending on the service provider and their practice.

04

DOCUMENTATION IN AUSTRALIA

Based on our experience, once the shipment arrives in Australia, the customs broker handles most of the process, and your involvement is usually minimal—provided that your documentation has been prepared correctly. There may be situations where the shipment is delayed (in our experience, delays can be up to 1 month). If the delivery is time-sensitive, it is possible to arrange priority unloading for an additional fee (VIP cartage). It also will be handled by a Customs broker.

Declarations for imported goods

Import declarations are lodged by importers or licensed customs brokers acting on their behalf to clear goods through Australian customs. The type of declaration required depends on the shipment's final destination and the applicable customs procedures.

According to the Australian Border Force source (https://www.abf.gov.au/imports/Pages/How-to-import/Import-declarations.aspx), there are two types of declarations for imported goods (in our case – importing cider): an **Import Declaration** (for goods entering the Australian market), or a **Warehouse Declaration** (for goods placed into a licensed warehouse).

Below is a short description of these declarations:

Declaration	Purpose
N10	Direct entry of goods into the Australian market with immediate duty/tax payment.
N20	Moving goods into secure storage (a licensed warehouse) to defer the duty/tax payment.
N30	Final step of clearing previously warehoused goods (N20) for home consumption, at which point duties and taxes must be paid.

Import Declaration (N10)

It is used for the direct import of goods into the Australian market, with immediate payment of duties, taxes, and charges. All applicable duties, taxes, and charges must be paid before the goods are released.

We recommend using a licensed customs broker if you are not experienced in customs clearance.

The Import Declaration form can be found here:
https://www.abf.gov.au/form-listing/forms/b650.pdf

Warehouse Declaration (N20)

A Warehouse Declaration (N20) is required if:

- you intend to store imported goods in a licensed customs warehouse before they are cleared for home consumption; and

- the goods have a value of more than AUD 1,000.

Goods valued at AUD 1,000 or less cannot be warehoused. A Warehouse Declaration can be lodged in person or submitted through the ICS system.

Goods entered under a Warehouse Declaration may be stored indefinitely in a licensed warehouse without payment of duties and taxes, until either:

- they are released into home consumption using an Import Declaration out of warehouse, or
- They are exported.

You can find the Warehouse declaration form here: Warehouse Declaration (N20) (719KB PDF)

You can find the Import declaration out of warehouse form here: Import declaration out of warehouse (N30) (716KB PDF);

05

SHIPMENT TO AUSTRALIA

Time planning

Based on our experience, shipments to Australia might take from 65 up to more than 90 days by sea freight and about one week by air freight. Please be aware that delays, especially by sea, can be up to 1 month.

Quarantine and Biosecurity

Australia enforces strict biosecurity rules to protect its unique environment and agricultural industries from pests, diseases, and contamination. These rules apply to all cargo, including commercial goods, entering the country. Shipments may be directed for inspection, treatment, isolation, or held pending further information if there is a suspected biosecurity risk. Customs and quarantine clearance depends on accurate documentation, such as packing lists. If documentation is incomplete or cargo appears to pose a risk, the shipment may be held in quarantine, which can lengthen delivery times. Therefore, accurate packing lists, clean packaging, and compliance with export/import requirements are critical to reduce the likelihood of quarantine holds.

Pallets

Typically, a plastic pallet measuring 1200mm × 800mm is used for exports. One pallet can hold up to 99 boxes of 0.33 L cans or up to 72 boxes of 0.75 L bottles.

When importing goods into Australia, pallets and other packaging materials must meet strict biosecurity requirements to prevent the introduction of pests and diseases.

- Wooden pallets and solid wood packaging must comply with International Standards for Phytosanitary Measures No. 15: Regulation of Wood Packaging Material in International Trade (ISPM 15). Only ISPM 15–compliant wood packaging is accepted for import. This standard ensures that wooden materials used in international trade do not carry plant pests or diseases.
- Plastic, metal, or other non-wood pallets are not subject to ISPM 15 requirements and can be used for imports, provided they are clean and free from contamination.

Importers should ensure that all pallets are compliant with these rules to avoid delays, treatment on arrival, or rejection by Australian biosecurity authorities.

For more detailed information on ISPM 15 requirements and Australian biosecurity regulations for pallets, see the Australian Department of Agriculture, Fisheries and Forestry official guidance: https://www.agriculture.gov.au/biosecurity-trade/import/goods/timber-packaging; https://www.agriculture.gov.au/biosecurity-trade/import/goods/timber-packaging/ispm-15

Pallet Labelling for Shipment

After pallets are packed for shipment, we strongly recommend marking them clearly with the delivery address, receiver details, and customs broker in Australia contact information. This helps ensure smooth handling, correct delivery, and faster customs processing.

Containers

Container sizes are usually 20 or 40 ft. A 40 ft container can hold 24 pallets, while in a 20 ft container fits 10–11 pallets. Prices vary depending on the company, with a 20 ft container typically costing around 2200 EUR and a 40 ft container up to 3700 EUR.

There are options for transporting ciders, including refrigerated containers with temperature control (see in the picture below) or standard containers without it. This choice also affects the container price, varying by approximately 600–1500 EUR depending on various factors.





Additionally, some companies offer insulation liners made of aluminum-coated woven polypropylene fabric with radiant heat reflection (see picture below). This is considered a cost-effective way to maintain a stable climate for your cider, wine and beer during transit, typically costing 400–500 EUR.



06

TAXES AND DUTY FEES IN AUSTRALIA

Customs duties, taxes, and GST are calculated based on the information provided in the shipment's invoice, packing list, Air Waybill, or Bill of Lading.

The table below provides an overview of the taxes and duties applicable to cider.

Product type	ABV	Composition / flavouring	Applicable tax
Cider or perry	Any	Fermented from apple or pear juice or must only; no added flavours, colours, or alcohol from other sources.	WET 29%
Flavoured cider	8% ABV or above	Contains added flavouring.	WET 29%, if classified as fruit or vegetable wine
Flavoured cider	Below 8% ABV	Contains added flavouring.	EEG Duty
Non-alcoholic cider	Any	–	Duty-free

Wine Equalisation Tax (WET)

The Wine Equalisation Tax (WET) is a tax applied in Australia to wine and wine-based products, including cider depending on classification. In Australia, the New Tax System (Wine Equalisation Tax) Act 1999 defines cider and perry as beverages produced by the complete or partial fermentation of the juice or must of apples or pears.

WET is charged at 29%, but the value it is charged on depends on where in the chain the transaction sits.

There are 3 options:

1 On importation

The one that determines your landed cost WET is collected at the border by the Department of Home Affairs. The taxable value is not your invoice value. It is the customs value plus international transport and insurance plus any customs duty payable. GST is then calculated on that total including the WET.

These amounts are normally paid by the importer of record in Australia rather than by the exporter, but they set your partner's landed cost and therefore the price they can pay you. Under DDP terms they are your cost directly. Either way they must be built into the price calculation.

2 On a wholesale sale within Australia

Where cider is sold wholesale inside Australia (for example, your distributor selling to a retailer) WET is 29% of the sale price excluding GST. WET is applied first, and GST is then calculated on the WET-inclusive price.

3 On direct-to-consumer sales

Where there has been no wholesale sale (cellar door, online, or club sales) WET is calculated on a notional wholesale selling price (NWSP) using the half retail price method: the NWSP is 50% of the retail price including WET and GST.

Do not deduct GST before halving, the retail price used is the GST-inclusive price. Note also that the alternative averaging method permitted for grape products is not available for cider; the half retail price method is the only method that applies.

Deferral

An importer registered for GST who intends to make a wholesale sale may in some circumstances quote their ABN and defer WET from the border to that later sale, moving the calculation from situation 1 to situation 2. Whether this is available to your shipments affects both the amount and the timing of the liability. Confirm with your Australian customs broker and the ATO.

The average wholesale price method is only available for grape wine. For anything else you must use the half retail price method: 50% of the retail price including WET and GST, then multiply by 29%. So on a $30 bottle: 50% × $30 = $15, WET = $4.35, not $3.96.

We recommend confirming the exact procedure with your Australian partners, such as your customs broker, distributor, tax consultant, or other relevant professional.

Excise Duty (EEG Duty)

Cider that does not meet the definition for WET purposes (for example, apple cider or perry with added flavours, such as raspberry cider) is subject to excise duty under the *Excise Act 1901*. However, if such products have an alcohol content of 8% ABV or more, they may be classified as fruit or vegetable wine and become subject to WET instead.

Flavoured ciders containing less than 8% ABV are generally subject to excise duty, even if they are labelled as cider.

To calculate excise duty, use the following formula:

> **110.15* × litre quantity × alcohol content (%)**
>
> *Example:*
> You sell a bottle of flavoured cider with volume 330 ml and ABV 4.5%
> **110.15 × 0.33 × 4.5% = AUD 1.64**

*Excise duty rates for alcohol are indexed twice a year (in February and August) and the rate for tariff item 2 (other excisable beverages not exceeding 10% ABV) rose from $107.99 to $110.15 from 3 August 2026.

Source: https://www.ato.gov.au/businesses-and-organisations/gst-excise-and-indirect-taxes/excise-on-alcohol/excise-duty-rates-for-alcohol

Non-Alcoholic Ciders

Non-alcoholic ciders are not subject to WET or excise, but customs duty and 10% GST can still apply.

Goods and Services Tax (GST)

All imported products are also subject to GST at 10%. This applies in addition to WET or excise duty.

Import Duty

Some sources indicate that an additional 5% import duty may apply. The duty is calculated based on the invoice value of the goods.

Bonded Warehouses and Tax/Duty Payment Options

As mentioned in the chapter *Declarations for Imported Goods*, importers can store goods in a bonded (customs) warehouse without immediately clearing them for import or paying customs duties and taxes. While the goods remain in storage, payment of these charges is deferred. This allows importers to postpone payment until the goods are ready to be sold.

However, bonded warehouses typically charge storage fees, which should be taken into account when calculating the final selling price. All applicable taxes and duties must eventually be paid in accordance with the relevant customs procedures before the goods can be released for domestic sale or removed from the warehouse.

Practical Recommendations

Producers are encouraged to contact the Australian Taxation Office (ATO) to confirm applicable tax obligations and compliance requirements: https://www.ato.gov.au/. Accurate classification, documentation, and awareness of tax rules are essential to avoid fines or delays.

07

TOTAL COST: FROM WAREHOUSE TO FOREIGN MARKET

Transportation Services

Transportation services cover the movement of goods from the supplier to the port of departure and onwards to Australia. Depending on the Incoterms used, insurance may be included in the transportation arrangements or arranged separately. Exporters should clarify insurance coverage and responsibilities with their transport provider.

Customs Broker in the EU

Customs brokers in the European Union handle documentation and clearance procedures required for export. In some cases, the transport service provider may also provide customs brokerage services. This should be confirmed for each shipment.

Customs Broker in Australia

In Australia, customs brokers manage both customs and biosecurity clearance. Fees are generally similar for full container loads (FCL) and less-than-container loads (LCL) because the documentation requirements are largely the same. Costs can vary depending on delivery destination (metropolitan or regional), the delivery method (trailer or sideloader), and optional priority off-loading services at the port, which are useful if the ETA is delayed. Handling fees at the port can also be arranged through the customs broker or, in some cases, through the transport service provider.

Costs may include Australian port or airport charges (depending on the shipping method), terminal handling charges, delivery order fees, import documentation fees, customs clearance (brokerage) fees, quarantine and inspection fees (where applicable), cartage (local transport), and fuel surcharges. Please note that not all these charges apply to every shipment. Most of these costs are typically invoiced by the customs broker or local agent in Australia.

Inland Transportation in Australia

Additional costs may arise for transporting goods from the Australian port to the warehouse or final destination.

Container Fees

Charges may apply if containers are not returned on time or remain unpacked beyond the agreed period.

Packaging and Pallets

Costs for pallets, wrapping, or other export-grade packaging should be considered, especially for fragile products such as bottles.

Taxes and Duties

Applicable taxes, excise, and duties may be payable depending on the shipment terms. For more information see chapter: Taxes and Duty fees in Australia

Additional Fees

Additional costs may arise if a container remains at the port or under customs control longer than expected. These may include demurrage, storage charges, or additional handling fees.

Warehouse Costs

The information below is based on offers received for Baltic Cider. Warehouse costs may include storage, handling, and delivery charges.

- **Storage Fees:** Usually charged per week, per pallet, or per SKU (stock-keeping unit), particularly when multiple product types are stored on a single pallet.
- **Labelling Services:** May be required to comply with national regulations. Applying the labels yourselves is often more cost-effective.
- **Pick and Pack Costs:** Apply when the warehouse repacks goods or prepares orders for direct delivery to end customers, particularly when fulfilling online orders.
- **Sales Commission:** Warehouses may charge a commission based on a percentage of the retail price for each product sold.

Final Price Consideration

All these costs—including transportation, customs clearance, packaging, taxes, additional fees, and warehouse charges—must be taken into account when calculating the final selling price of goods for the Australian market. Accurate cost planning is essential for maintaining competitiveness and profitability.

We recommend preparing a cost calculation tool to determine the final selling price of each product. As a starting point, we recommend using the model provided and adapting it to your specific circumstances and business practices. See Appendix 4.

08

ABBREVIATIONS AND TERMS

Common logistics, customs, and transportation abbreviations and terms (with explanations)

Term	Meaning	Explanation
ATA	Actual Time of Arrival	Real arrival time.
ATD	Actual Time of Departure	Real departure time.
AWB	Air Waybill	A transport document used for air freight; it is not a document of title.
B/L (BL, BoL)	Bill of Lading	Primary document for ocean freight; evidence of contract, receipt, and title.
CFR	Cost and Freight	Seller pays the costs and freight to bring the goods to the named port of destination; risk passes to the buyer once the goods are on board the vessel.
CIF	Cost, Insurance and Freight	Same as CFR, but the seller must provide insurance for the buyer.
CMR	International Consignment Note (Road Transport)	Contract and receipt for road freight transportation under the CMR convention.
DAP	Delivered At Place	Goods delivered to the named place of destination; buyer handles import customs.
DDP	Delivered Duty Paid	Seller delivers goods and pays all duties, taxes, and customs clearance.
DTC sales	Direct-to-Consumer sales	Sales where product is sold directly to the end consumer, rather than through a wholesaler or retailer
ETA	Estimated Time of Arrival	Predicted arrival time.
ETD	Estimated Time of Departure	Predicted departure time.
EXW Price	Ex Works Price	The price paid for the product ex-works (i.e., when it leaves the factory).
FCL	Full Container Load	One shipper uses an entire container.
FOB Value	Free On Board Value	Value of goods loaded on board without freight or insurance.
HS Code	Harmonized System Code	International product classification system used for tariffs and customs declarations.
LCL	Less than Container Load	Shipment that does not fill a full container; consolidated with other cargo.
Metro	Metropolitan area (as cartage destination)	Refers to a metropolitan delivery area, usually within or around a major city.
NWSP	Notional Wholesale Selling Price	NWSP is a deemed or hypothetical wholesale price used only for tax purposes when wine is sold DTC
POD	Proof of Delivery	Signed confirmation that goods were delivered.
SKU	Stock Keeping Unit	A unique identifier for one specific product.

09

SOURCES OF INFORMATION

Trade agreements and market research

1 Australian Government – Department of Foreign Affairs and Trade (DFAT). Australia–European Union Free Trade Agreement (A-EU FTA), current status.
https://www.dfat.gov.au/trade/agreements/not-yet-in-force/aeufta

2 DFAT. Australia–European Union Free Trade Agreement negotiations.
https://www.dfat.gov.au/trade/agreements/negotiations/aeufta

3 IBISWorld. Cider Production in Australia (2025).
https://www.ibisworld.com/australia/industry/cider-production/4021/

Cider labelling and food regulations

4 Cider Australia. Cider Labelling Guide (December 2020).
https://www.cideraustralia.org.au/wp-content/uploads/2020/12/Cider-Labelling-Guide_December-2020.pdf

5 Australian Government – Federal Register of Legislation. Food Standards (Proposal P1050 – Pregnancy warning labels on alcoholic beverages) Variation and related legislation.
https://www.legislation.gov.au/F2015L00395/latest/text

6 Wine Australia. Low-alcohol wine labelling guidance.
https://www.wineaustralia.com/labelling/low-alcohol-wine

7 Food Standards Australia New Zealand (FSANZ). Proposal P1059 – Energy labelling on alcoholic beverages.
https://www.foodstandards.gov.au/food-standards-code/proposals/Proposal-P1059-Energy-labelling-on-alcoholic-beverages

8 HealthEngine. Standard drinks calculator.
https://healthinfo.healthengine.com.au/standard-drinks-calculator

Australian customs, import declarations and biosecurity

9 Australian Border Force (ABF). Import declarations and warehouse declarations.
https://www.abf.gov.au/importing-exporting-and-manufacturing/importing/how-to-import/import-declaration

10 ABF / Australian Government – Department of Home Affairs. Import Declaration form (B650, N10).
https://www.abf.gov.au/form-listing/forms/b650.pdf

11 Australian Government – Department of Agriculture, Fisheries and Forestry. Timber packaging and biosecurity requirements.
https://www.agriculture.gov.au/biosecurity-trade/import/goods/timber-packaging

12 Australian Government – Department of Agriculture, Fisheries and Forestry. ISPM 15 requirements for wood packaging.
https://www.agriculture.gov.au/biosecurity-trade/import/goods/timber-packaging/ispm-15

Australian taxation and excise

13 Australian Taxation Office (ATO). Official website – GST, excise and taxation information.
https://www.ato.gov.au/

14 ATO. Excise duty rates for alcohol.
https://www.ato.gov.au/businesses-and-organisations/gst-excise-and-indirect-taxes/excise-on-alcohol/excise-duty-rates-for-alcohol

10
APPENDICES

The appendices support the chapters of this handbook. Documents that you need to fill in or adapt are provided as separate files, so that they can be updated independently of the handbook.

No.	Appendix	What it is for	Where to find it
1	Example packing list	Template with the structure and HS codes used for a Baltic Cider sample shipment (see Packing List).	Separate Excel file: *Appendix_1_Example_Packing_List.xlsx*
2	Cider Labelling Guide (Cider Australia, December 2020)	Checklist of mandatory and optional label information for cider sold in Australia (see Labels).	cideraustralia.org.au (PDF)
3	Packing declaration form	Declaration on packaging materials and timber/bamboo dunnage, requested by the Australian customs broker.	Template in this handbook, page 25
4	Cost calculation tool	Spreadsheet model for calculating the final selling price of each product in Australia.	Google Sheets – use File → Make a copy before editing
5	Sticker example	Baltic Cider label stickers prepared according to Australian labelling requirements.	In this handbook, page 26

APPENDIX 3

PACKING DECLARATION FORM

Template based on the Australian packing declaration format (May 2021 version). Complete it on the exporter's letterhead and sign it for each consignment.

PACKING DECLARATION

Exporter (company name, registration No., address, production address):

_____

Vessel name: _____ **Voyage number:** _____

Consignment identifier or numerical link (e.g. invoice No.): _____

UNACCEPTABLE PACKING MATERIAL STATEMENT *Packaging material such as straw, peat, hay, chaff, used fruit & vegetable cartons are not permitted.*	
Q1	Have unacceptable packaging materials been used as packaging or dunnage in the consignments covered by this document?
A1	☐ YES ☐ NO
TIMBER/BAMBOO PACKAGING/DUNNAGE STATEMENT *Timber/bamboo packaging/dunnage includes crates, cases, pallets, skids and any other timber or bamboo used as a shipping aid.*	
Q2	Has timber/bamboo packaging/dunnage been used in consignments covered by this document?
A2	☐ YES – Timber ☐ YES – Bamboo ☐ NO (nil timber/bamboo)
TREATMENT CERTIFICATION *Only if timber/bamboo packaging/dunnage is declared in Question 2.*	
Q3	All timber/bamboo packaging/dunnage used in the consignment has been (please indicate below):
A3	☐ Treated and marked in compliance with ISPM 15 (ISPM 15 applies to timber packaging only) *or* ☐ Treated in compliance with Department of Agriculture, Water and the Environment treatment requirements (with accompanying treatment certificate) *or* ☐ Not treated

Signed (company employee): _____

Printed name (employee name): _____

Date of issue (DD/MM/YYYY): _____

From our experience

For the Baltic Cider sample shipment (sea freight on plastic pallets, no straw or used cartons), the answers were A1 – NO and A2 – NO (nil timber/bamboo), so Q3 was left blank.

APPENDIX 5

STICKER EXAMPLE

Stickers (85 × 30 mm) prepared for Baltic Cider brand ciders, showing all mandatory information for the Australian market.











Checklist for every sticker

Product description · supplier/producer name and address · best before date · importer · standard drinks · % ABV (with a decimal point, e.g. 5.8% ABV) · allergens (“Contains Sulphites”) · volume in mL · pregnancy warning label.

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More about the Baltic Cider brand: balticcider.com