

## Case study: eBulli as importer with Hillebrand

The following concept map shows a logistical example of what it costs, in economic terms and time, to import a pallet of wine from Napa Valley to Barcelona\*. In order to carry out this operation, the restaurant had to register as an importer, as well as set up a warehouse that met the requirements demanded as intermediary in order to be able to legally receive the wine and be able to offer it to guests.

A wine with an ex-cellar cost of € 30 is taken as a reference. The journey was made by sea and the procedures described in the previous pages were left in the hands of Hillebrand, a multinational logistics company that also specializes in the transport of wine.

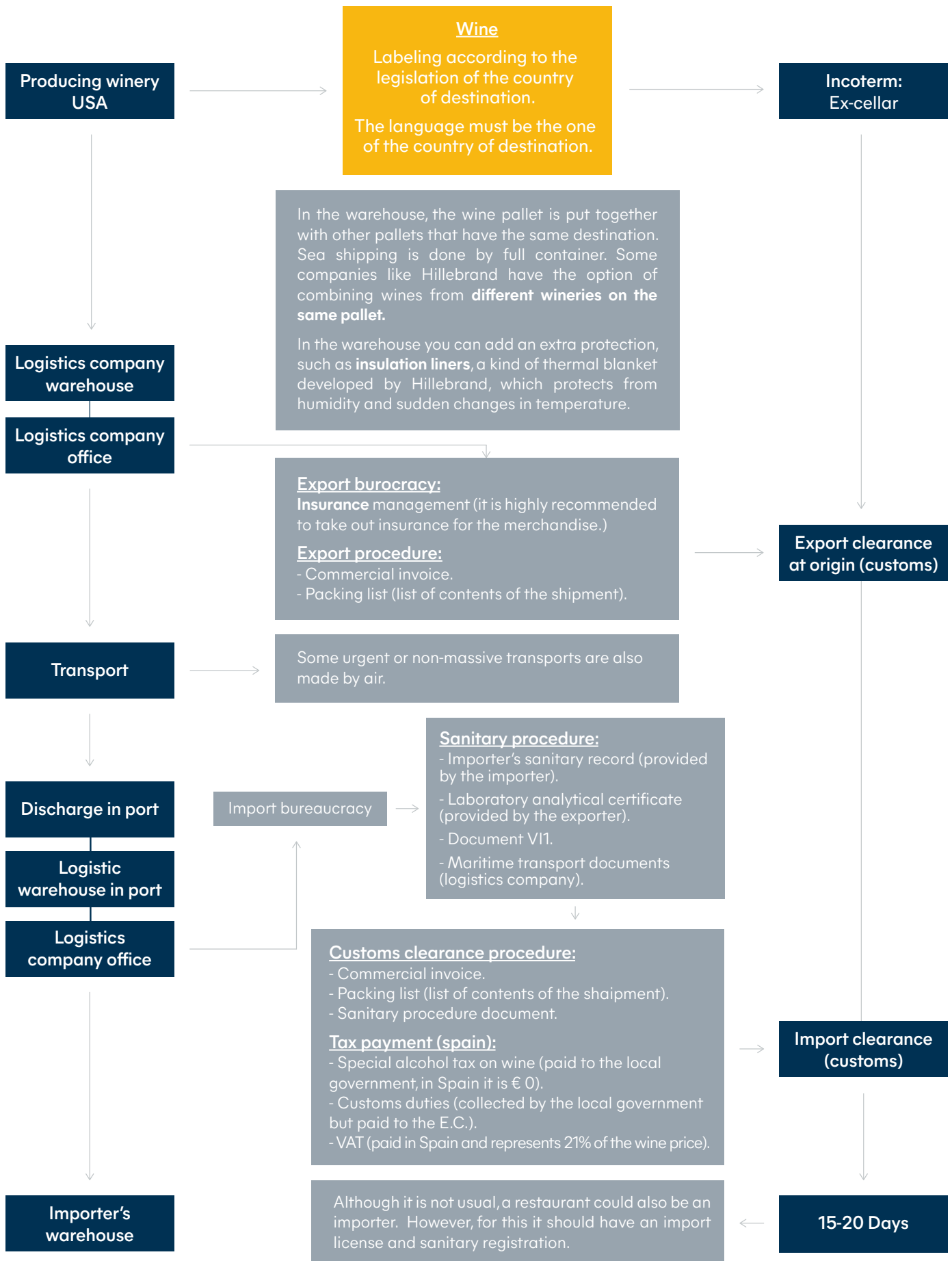
This is an example for a wine whose destination is to follow the distribution chain in professional hands. The situation would be different if the one interested in importing it were the final consumer, who would have volume and price limitations in accordance with their consumption.



*Importers' warehouses must comply with sanitary regulations that allow them to guarantee a good conservation of the merchandise.*

Contact us

[www.hillebrand.com](http://www.hillebrand.com)



Contact us

## The calculation of the extra cost of a bottle according to the transport

Let's imagine that we order a pallet of wine, a total of 100 boxes with 6 bottles each. Therefore, considering the ex-cellar price of € 30 / bottle and that there are 600 units, the cost of the pallet is € 18,000.

Renting the necessary space on the vessel -technically, charter- from Napa Valley to Barcelona costs approximately € 800 / pallet\*. In addition, the load is completed with Hillebrand insulation liner a protective equipment (thermal blanket) and a special transportation insurance, about € 100 per pallet\*.

Once in the port of destination, we must pay all the taxes due to the customs settlement base: the price of the pallet, plus the price of freight and insurance. These taxes refer both to those levied on the product (VAT and special tax on alcohol) and to the tariff (it allows the product to be incorporated into the economy of the receiving territory).

In the present case, the customs settlement base is € 18,900. VAT in Spain is 21%, so € 3,969 is applied. The importer, which is elBulli, will reimburse himself for this tax on his VAT declarations. VAT is an indirect tax that the end consumer ends up paying. The special alcohol tax in Spain is € 0, so no extra costs will be incurred.

The tariffs of an American wine are € 15.40\* / hl, since they are calculated according to its alcoholic content: 600 bottles of 0.75 liters represent 450 liters, for which € 69.30 will have to be paid in tariffs.

**In summary, the cost of the operation per bottle will be the following:**



With further precision, it would be necessary to add the fees agreed with Hillebrand to take care of the entire import process, which would also affect the price.

Although it may seem like a negligible amount, the advantages of importing are obvious when we talk about a freight like the one in the example, of 600 bottles. For lower loads, the extra cost is applied to fewer bottles so, in percentage terms, its price increases by a greater amount, even to the point of making the operation unviable.

*\*The case study has been prepared by elBullifundation using prices that were applicable when elBulli restaurant was still opened, which are now obsolete.*

*In accordance with our [Terms of use](#), the content and figures are provided for general information purposes only. Any reliance you place on the content is strictly at your own risk. Hillebrand disclaims all liability arising from any reliance placed on the content by you or anyone who may be informed of their content.*

Contact us