Overview of de minimis value regimes open to express shipments world wide

**Introduction:** De minimis refers to the minimum value of the goods below which no duties and taxes are being collected by the Customs (see also Transitional Standard 4.13 of the WCO Revised Kyoto Convention and Art. 7.8.2 (d) of the WTO TFA).

**Disclaimer:** This list contains information that GEA has been able to collect from publicly available sources. It is not an official source of information on such regimes world wide. It may not be perfectly accurate or up to date. GEA and its affiliates do not accept any liability for any inaccuracies contained therein or decisions made on the basis of the information listed here. Please help us improve this list by sending us additional information from authoritative sources to info@global-express.org and we will update it as appropriate.

**Note:** Values in USD and SDR are for information only. The national currency applies! Conversion rates as of 11 October 2019.

### De minimis value “no duty/tax collection”

<table>
<thead>
<tr>
<th>Country</th>
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<th>Remarks</th>
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### De minimis value "no duty/tax collection"

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<th>De minimis value in USD</th>
<th>De minimis value in SDR</th>
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<td>40</td>
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<td>New circular 191, which might be effective in April, will require express carriers in Vietnam to comply with the following:</td>
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<td>a. Import shipment with value under de minimis threshold and export shipment with value under 5 million VND can be declared using simplified mode in VNACCS system;</td>
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Footnote: USD and SDR conversions are based on exchange rates dated 12 October 2019; 1 USD = 0.73 SDR; 1 EUR = 1.10 USD