

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).

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

Country	De minimis value "no duty/tax collection"			Remarks
	in national currency	in USD	in SDR	
Andorra	22 EUR	24	18	
Angola	235000 Kwanza	590	431	Flucuates weekly
Argentina	50 USD	50	37	12 shipments per year and only through postal operator
Armenia	200 EUR	220	161	
Australia	1000 AUD	680	496	For customs duties. GST is charged for overseas registered vendors for e
Austria	150 EUR (Customs duties)	165	120	
	22 EUR (VAT)	24	18	EU decided elimination of VAT threshold as from 2021
Azerbaijan	1000 USD	1 000	730	Only for non-commercial shipments below threshold
	50 USD and <5 kg	50	37	For commercial shipments
Bahrain	No de minimis	-	0	No de minimus for B2B. B2C \$795
Bangladesh	No de minimis	-	0	
Belarus	22 EUR	24	18	Private person; non-commercial shipment (provided weight doesn't exceed 10Kg. If the limit is exceeded the payments are: Duty is 30% of the sum that exceeds 22EUR (or 4EUR for 1Kg) and a customs fee
	500 EUR	70	51	Max weight is 31Kg. Max 2 position of the good. The amount of 500 Euro is per month. As from 1 Jan 2020 de minimis changes to 200 Euro, but per shipment.
Belgium	150 EUR (Customs duties)	165	120	
	22 EUR (VAT)	24	18	
Belize	50 USD	50	37	
Bhutan	3000 BTN	71	51	
Bolivia	100 USD	100	73	only for postal shipments
Bosnia and Hercegowina	25 USD	25	18	
Bulgaria	150 EUR (Customs duties)	165	120	
	30 Bulgarian Lev/15EUR (VAT)	17	12	
Brazil	50 USD	50	37	only for postal shipments
Brunei	400 BND	291	213	
Cambodia	50 USD	50	37	
Canada	20 CAD	15	11	
Chile	30 USD	30	22	postal shipments only
China	Shipments with duty and VAT liability less than RMB 50	7	5	
Colombia	200 USD	200	146	Only for VAT
Costa Rica	No de minimis	-	0	
Croatia	150 EUR (Customs duties)	165	120	
	22 EUR (VAT)	24	18	
Cyprus	150 EUR (Customs duties)	165	120	
	17 EUR (VAT)	19	14	
Czech Republic	150 EUR (Customs duties)	165	120	
	22 EUR (VAT)	24	18	
Denmark	150 EUR (Customs duties)	165	120	
	80DKK / 10 EUR (VAT)	11	8	
Dominica	150 XCD	56	41	
Dominican Republic	8600 DOP	163	119	
Ecuador	400 USD and 4kg	400	292	Only for postal shipments.

Country	De minimis value "no duty/tax collection"			Remarks
	in national currency	in USD	in SDR	
	No de minimis	-	0	For express, up to 5 non-commercial shipments each not exceeding 400 USD & 4 KG; Express shipments pay 42 USD import tax per shipment - regardless of value.
El Salvador	No de minimis		0	
Estonia	150 EUR (Customs duties)	165	120	
	22 EUR (VAT)	24	18	
Ethiopia	No de minimis	-	0	
Fiji	400 FJD (personal items)	182	133	
	500 FJD (sample items)	227	166	
Finland	150 EUR (Customs duties)	165	120	
	22 EUR (VAT)	24	18	
France	150 EUR (Customs duties)	165	120	
	22 EUR (VAT)	24	18	Internet Shipments subject to VAT using "mail order" exemption on de-
French Guyana	25 USD	25	18	
Gambia	No De minimis		0	
Ghana	100 USD	110	80	
Georgia	300 GEL and 30 kg	101	74	
Germany	150 EUR (Customs duties)	165	120	
	22 EUR (VAT)	24	18	
Greece	150 EUR (Customs duties)	165	120	
	22 EUR (VAT)	24	18	
Guadeloupe	25 USD	25	18	
Guatemala	No de minimis	-	0	
Honduras	No de minimis	-	0	
Hungary	150 EUR (Customs duties)	165	120	
	22 EUR (VAT)	24	18	
Iceland	2000 Icelandic Krona	16	12	Increased from 1,500 to 2,000 ISK
India	100 INR (Duty and GST exempt)	1	1	
	1000 INR (GST exempt)	14	10	
Indonesia	USD75 (CIF)	75	55	Shipments to individuals subjected to one time per day de minimis regardless of port of entry
Iran	<50 USD	50	37	
Ireland	150 EUR (Customs duties)	165	120	
	22 EUR (VAT)	24	18	
Israel	0 USD	-	0	For commercial shipments (B2B)
	75 USD	75	55	For non-commercial shipments (B2C)
Italy	150 EUR (Customs duties)	165	120	0-22EUR no VAT or Duty. 22-150EUR VAT due. 150EUR+ VAT and Duty.
	22 EUR (VAT)	24	18	However, a single formal entry is required for all entries (from 0EUR).
Jamaica	20 USD	20	15	
	50 USD	50	37	Only for personal effect shipments. Restrictions apply based on commodity. E.g. cell phone will not be treated as de minimis
Japan	10000 JPY	92	67	
Jordan	No de minimis	-	0	
Kazakhstan	500 EUR	70	51	Max weight is 31Kg. Max 2 position of the good. The amount of 500
Korea	150 USD	150	110	Only personal shipments and samples, except medicine, herb medicine, wildlife-related products, quarantined items such as agricultural, live stock and marine products, nutritional supplement, food, alcoholic beverages, tobacco, cosmetics (only applied to functional cosmetics, placenta-containing cosmetics, cosmetics containing steroids, and hazardous cosmetics), and others.
	200 USD	200	146	Only for trade with USA and Puerto Rico as per Korea-US FTA.
Kyrgyzstan	500 EUR	70	51	Max weight is 31Kg. Max 2 position of the good. The amount of 500 Euro is per month. As from 1 Jan 2020 de minimis changes to 200 Euro, but per shipment.
Latvia	150 EUR (Customs duties)	165	120	
	22 EUR (VAT)	24	18	
Liberia	3 USD	3	2	
Lithuania	150 EUR (Customs duties)	165	120	
	22 EUR (VAT)	27	20	
Luxembourg	150 EUR (Customs duties)	165	120	
	22 EUR (VAT)	24	18	

Country	De minimis value "no duty/tax collection"			Remarks
	in national currency	in USD	in SDR	
Macedonia	22 EUR	24	18	from 22 to 45 only VAT rate applicable, above 45 EUR, duty and VAT rate applicable
Madagascar	No De minimis	-	0	
Malaysia	500 MYR	119	87	
Malta	150 EUR (Customs duties)	165	120	
	22 EUR (VAT)	24	18	
Martinique	25 EUR	28	20	Duties, taxes and VAT de minimis
Mexico	150 EUR	165	120	Only duties and taxes de minimis; VAT apply over 25 EUR
	50 USD	50	37	Duties and taxes
	117 USD	117	85	Only for Customs duties; pending USMCA implementation
Montenegro	150 EUR	165	120	
Morocco	1213 Moroccan Dirham	125	91	
Myanmar	50 USD	50	37	
Netherlands	150 EUR (Customs duties)	165	120	
	22 EUR (VAT)	24	18	
New Zealand	1000 NZD	633	462	1000 NZD for customs duties only. GST is charged for registered overseas vendors from 1 Dec 2019
Norway	350 NKR	39	28	Raised from 200 NKR
Panama	100 USD (Not implemented correctly in practice); down from 200 USD	100	73	
Paraguay	No de minimis	-	0	De minimis of USD 100 removed in 2017
Peru	200 USD	200	146	
Philippines	10000 PHP	194	142	
Poland	150 EUR (Customs duties)	165	120	
	22 EUR (VAT)	24	18	
Portugal	150 EUR (Customs duties)	165	120	
	22 EUR (VAT)	24	18	
Qatar	No de minimis	-	0	
Romania	150 EUR (Customs duties)	165	120	
	10 EUR (VAT)	24	18	
Russia	500 EUR	550	402	Max weight is 31Kg. Max 2 position of the good. The amount of 500 Euro is per month. As from 1 Jan 2020 de minimis changes to 200 Euro, but per shipment.
Rwanda	<400 USD	400	292	
Saint Lucia	60 XCD	22	16	
Saudi Arabia	1000 SAR	267	195	
Singapore	400 SGD	291	213	
Slovakia	150 EUR (Customs duties)	165	120	
	22 EUR (VAT)	24	18	
Slovenia	150 EUR (Customs duties)	165	120	
	22 EUR (VAT)	24	18	
Spain	150 EUR (Customs duties)	165	120	
	22 EUR (VAT)	24	18	
Sweden	150 EUR (Customs duties)	165	120	
	22 EUR (VAT)	24	18	
Switzerland	0 CHF	-	0	
Chinese Taipeh	2000 TWD	65	48	Reduced from 3,000 TWD on 1/1/2018
Thailand	1500 Thai Baht	49	36	
Turkey	0 EUR	-	0	
Uganda	50 USD	10	7	
Ukraine	150 EUR	165	120	150EUR (including transportation) for legal entities, 100EUR for private individuals (from 1 July 2019)
United Kingdom	150 EUR (Customs duties)	165	120	
	15 GBP (VAT)	19	14	
Uruguay	200 USD	200	146	Non-commercial shipments, only 3 shipments per year per person each up to 200 USD.
United States	800 USD	800	584	
Venezuela	100 USD	100	73	

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Vietnam	1000000 VND	40	29	New circular 191, which might be effective in April, will require express carriers in Vietnam to comply with the following: 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;

Footnote : USD and SDR conversions are based on exchange rates dated 12 October 2019; 1 USD = 0.73 SDR; 1 EUR = 1.10 USD