

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). Certain countries have a separate threshold below which simplified declarations are accepted, e.g. in form of the transport manifest or other suitable form.

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.

Country	De minimis value "no duty/tax collection"			Informal entry threshold			Remark
	in national currency	in USD	in SDR	in national currency	in USD	in SDR	
Andorra	12 EUR	14	10	12 EUR	14	10	
Argentina	25 USD	25	18				only for postal shipments
Armenia	150000 Armenian Drams	300	213				
Australia	1000 AUD	756	537	1000 AUD	918	652	Considers elimination of de minimis
Austria	150 EUR (Customs duties)	170	120				
	22 EUR (VAT)	25	18	No Information			
Azerbaijan	1000 USD and 50 kg	1000	710				Only for non-commercial shipments below threshold
	200 USD and 20 kg	200	142				For all postal shipments below threshold
Bahrain	No de minimis	0	0	10596 USD	10596	7523	
Bangladesh	1000 Taka	13	9				
Belarus	10 EUR	11	8				
Belgium	150 EUR (Customs duties)	170	120				
	22 EUR (VAT)	25	18	22 EUR (VAT)	25	18	
Belize	50 USD		0				
Bolivia	100 USD	100	71				only for postal shipments
Bulgaria	150 EUR (Customs duties)	170	120				
	15 EUR (VAT)	17	12	No Information			
Brazil	50 USD	50	36				only for postal shipments
Brunei	400 BND	295	210	Below 400 BND			
Cambodia	50 USD	50	36				
Canada	20 CAD	15	11				
Chile	30 USD	30	21	1000 USD			Duty preferences for postal shipments only
China	Shipments with duty and VAT liability less than RMB 50	8	6	NA			
Colombia	200 USD	200	142				

Country	De minimis value "no duty/tax collection"			Informal entry threshold			Remark
	in national currency	in USD	in SDR	in national currency	in USD	in SDR	
Costa Rica	No de minimis	0	0	< 1000 USD			
Croatia	150 EUR (Customs duties)	170	120				
	22 EUR (VAT)	25	18	No Information			
Cyprus	150 EUR (Customs duties)	170	120				
	17 EUR (VAT)	19	14	17 EUR	19	14	
Denmark	150 EUR (Customs duties)	170	120				
	22 EUR (VAT)	25	18	22 EUR (VAT)	25	18	
Dominican Republic	200 USD	200	142	No informal			
Ecuador	400 USD & 400 KG	400	284	2000 USD			per shipment - regardless of value.
El Salvador	No de minimis		0	1000 USD			
Estonia	150 EUR (Customs duties)	170	120				
	21.98 EUR (VAT)	25	18				
Ethiopia	20 EUR	23	16				
Finland	150 EUR (Customs duties)	170	120				
	22 EUR (VAT)	25	18	22 EUR (VAT)	25	18	
France	150 EUR (Customs duties)	170	120				
	22 EUR (VAT)	25	18				minimis in EU law
Georgia	500 GEL and 30 kg	217	154	700 GEL (imports)	304	216	For non-commercial shipments only and only for foodstuffs classified in headings 0401-0406, 1702-1704, 2101-2102, chapters 06, 07, 08, and 19 of the Harmonized System.
	1000 GEL and 50 kg	434	308				For non-commercial shipments only and only for Commodities classified in HS chapters 28-96.
	3000 GEL and 50 kg	1302	924	3000 GEL (exports)	1302	924	For non-commercial shipments by air only and only for Commodities classified in HS chapters 28-96.
Germany	150 EUR (Customs duties)	170	120				
	22 EUR (VAT)	25	18	22 EUR (VAT)	25	18	
Greece	150 EUR (Customs duties)	170	120				
	22 EUR (VAT)	25	18	No Information			
Guatemala	Not applicable	0	0	1000 USD	1000	710	
Honduras	500 USD with certain exceptions	500	355				
Hungary	150 EUR (Customs duties)	170	120				
	22 EUR (VAT)	25	18	No Information			
Iceland	1000 Icelandic Krona	8	6				
India	10000 INR	150	107	100000 INR	1500	1065	Only samples and gifts
Indonesia	50 USD	50	36	Above de minimis and below 100kg			There is a pending draft of Customs regulations concerning Customs plan to change de minimis threshold from USD 50 to 100.
Iran	<50 USD	50	36				
Ireland	150 EUR (Customs duties)	170	120				
	22 EUR (VAT)	25	18	260 EUR	294	209	
Israel	100 USD	100	71				

Country	De minimis value "no duty/tax collection"			Informal entry threshold			Remark
	in national currency	in USD	in SDR	in national currency	in USD	in SDR	
Italy	150 EUR (Customs duties)	170	120				
	22 EUR (VAT)	25	18	No Information			
Japan	10000 JPY	90	64	201000 JPY	1800	1278	
Jordan	20 Jordan dinars for commercial samples	28	20				
Korea	150 USD (FOB)	150	107	>150USD(FOB)	150	107	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	142	> 200USD	200	142	Only for trade with USA and Puerto Rico as per Korea-US FTA.
Latvia	150 EUR (Customs duties)	170	120				
	22 EUR (VAT)	25	18				
Liberia	150 USD	150	107				
Lithuania	150 EUR (Customs duties)	170	120				
	22 EUR (VAT)	25	18	Not applicable			
Luxembourg	150 EUR (Customs duties)	170	120				
	22 EUR (VAT)	25	18				
Malaysia	500 MYR	128	91				
Malta	150 EUR (Customs duties)	170	120				
	22 EUR (VAT)	25	18				
Mexico	50 USD	50	36				
Mexico	300 USD		0				only for postal shipments
Morocco	300 Moroccan Dirham	31	22	500 Dirham	59	42	
Netherlands	150 EUR (Customs duties)	170	120				
	22 EUR (VAT)	25	18	Up to 1000 EUR	1130	802	
New Zealand	400 NZD	272	193	No informal			collect". As NZ GST is 15 percent, de minimis threshold is 400 NZD, but
Norway	200 NKR	24	17				
Panama	100 USD (Not implemented correctly in practice); down from 200 USD	100	71				
Paraguay	100 USD	100	71	No informal			
Peru	200 USD	200	142	No informal			
Philippines	15 PHP	0,33	0	< 500 USD			The Customs Modernisation and Tarriff Act (CMTA) increases the de minimis threshold to USD 200. The CMTA is still waiting to be signed into law by the Philippines President.
Poland	150 EUR (Customs duties)	170	120				
	22 EUR (VAT)	25	18				

Country	De minimis value "no duty/tax collection"			Informal entry threshold			Remark
	in national currency	in USD	in SDR	in national currency	in USD	in SDR	
Portugal	150 EUR (Customs duties)	170	120				
	22 EUR (VAT)	25	18				
Qatar	822 USD	822	584				
Romania	150 EUR (Customs duties)	170	120				
	22 EUR (VAT)	25	18				
Russia	7964 RUR	119	85				
Rwanda	<400 USD	400	284				
Saint Lucia	No de minimis		0				
Singapore	400 SGD	296	210	400 SGD	296	210	
Slovakia	150 EUR (Customs duties)	170	120				
	22 EUR (VAT)	25	18				
Slovenia	150 EUR (Customs duties)	170	120				
	22 EUR (VAT)	25	18	Up to 1000 EUR	1130	802	
Spain	150 EUR (Customs duties)	170	120				
	22 EUR (VAT)	25	18	22 EUR (VAT)	25	18	
Sweden	150 EUR (Customs duties)	170	120				
	22 EUR (VAT)	25	18	22 EUR (VAT)	25	18	
Switzerland	Total duties/taxes less than 5 CHF are waived	5	4	Not applicable	0	0	
Chinese Taipeh	3000 TWD	93	66	50,000 TWD	1550	1101	
Thailand	1000 Thai Baht	28	20	Less than 40,000 Thai Baht FOB	1120	795	
Uganda	10 USD	10	7				
Ukraine	100 USD	100	71				
United Kingdom	150 EUR (Customs duties)	170	120				
	15 GBP (VAT)	21	15				
Uruguay	200 USD		0	200 USD			Non-commercial shipments, only 4 shipments per year per person.
United States	800 USD	800	568	2500	2500	1775	
Venezuela	100 USD	100	71				
Vietnam	1000000 VND	40	28	No informal			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 06 April 2016; 1 USD = 0.71 SDR; 1 EUR = 1.13 USD