## Global thresholds

## Overview of de minimis value regimes open to express shipments worldwide

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.

| Country | De minimis value "no duty/tax collection" |  |
| :---: | :---: | :---: |
|  | in national currency | in USD* |
| Andorra | 12 EUR | \$14.00 |
| Argentina | 25 USD | \$25.00 |
| Armenia | 150,000 Armenian Drams | \$300.00 |
| Australia | 1,000 AUD | \$756.00 |
| Austria | 150 EUR (Customs duties) | \$170.00 |
|  | 22 EUR (VAT) | \$25.00 |
| Azerbaijan | 1,000 USD and 50 kg | \$1,000.00 |
|  | 200 USD and 20 kg | \$200.00 |
| Bahrain | No de minimis | - |
| Bangladesh | 1,000 Taka | \$13.00 |
| Belarus | 10 EUR | \$11.00 |
| Belgium | 150 EUR (Customs duties) | \$170.00 |
|  | 22 EUR (VAT) | \$25.00 |
| Belize | 50 USD | - |
| Bolivia | 100 USD | \$100.00 |
| Bulgaria | 150 EUR (Customs duties) | \$170.00 |
|  | 15 EUR (VAT) | \$17.00 |
| Brazil | 50 USD | \$50.00 |
| Brunei | 400 BND | \$295.00 |
| Cambodia | 50 USD | \$50.00 |
| Canada | 20 CAD | \$15.00 |
| Chile | 30 USD | \$30.00 |
| China | Shipments with duty and VAT liability less than RMB 50 | \$8.00 |
| Colombia | 200 USD | \$200.00 |
| Costa Rica | No de minimis | - |
| Croatia | 150 EUR (Customs duties) | \$170.00 |
|  | 22 EUR (VAT) | \$25.00 |
| Cyprus | 150 EUR (Customs duties) | \$170.00 |
|  | 17 EUR (VAT) | \$19.00 |
| Denmark | 150 EUR (Customs duties) | \$170.00 |
|  | 22 EUR (VAT) | \$25.00 |
| Dominican Republic | 200 USD | \$200.00 |
| Ecuador | 400 USD \& 400 KG | \$400.00 |


| Country | De minimis value "no duty/tax collection" |  |
| :---: | :---: | :---: |
|  | in national currency | in USD* |
| El Salvador | No de minimis | - |
| Estonia | 150 EUR (Customs duties) | \$170.00 |
|  | 21.98 EUR (VAT) | \$25.00 |
| Ethiopia | 20 EUR | \$23.00 |
| Finland | 150 EUR (Customs duties) | \$170.00 |
|  | 22 EUR (VAT) | \$25.00 |
| France | 150 EUR (Customs duties) | \$170.00 |
|  | 22 EUR (VAT) | \$25.00 |
| Georgia | 500 GEL and 30 kg | \$217.00 |
|  | 1000 GEL and 50 kg | \$434.00 |
|  | 3000 GEL and 50 kg | \$1,302.00 |
| Germany | 150 EUR (Customs duties) | \$170.00 |
|  | 22 EUR (VAT) | \$25.00 |
| Greece | 150 EUR (Customs duties) | \$170.00 |
|  | 22 EUR (VAT) | \$25.00 |
| Guatemala | Not applicable | - |
| Honduras | 500 USD with certain exceptions | \$500.00 |
| Hungary | 150 EUR (Customs duties) | \$170.00 |
|  | 22 EUR (VAT) | \$25.00 |
| Iceland | 1000 Icelandic Krona | \$8.00 |
| India | 10000 INR | \$150.00 |
| Indonesia | 50 USD | \$50.00 |
| Iran | <50 USD | \$50.00 |
| Ireland | 150 EUR (Customs duties) | \$170.00 |
|  | 22 EUR (VAT) | \$25.00 |
| Israel | 100 USD | \$100.00 |
| Italy | 150 EUR (Customs duties) | \$170.00 |
|  | 22 EUR (VAT) | \$25.00 |
| Japan | 10000 JPY | \$90.00 |
| Jordan | 20 Jordan dinars for commercial samples | \$28.00 |
| Korea | 150 USD (FOB) | \$150.00 |
|  | 200 USD | \$200.00 |

## Global thresholds cont...

| Country | De minimis value "no duty/tax collection" |  |
| :---: | :---: | :---: |
|  | in national currency | in USD* |
| Latvia | 150 EUR (Customs duties) | \$170.00 |
|  | 22 EUR (VAT) | \$25.00 |
| Liberia | 150 USD | \$150.00 |
| Lithuania | 150 EUR (Customs duties) | \$170.00 |
|  | 22 EUR (VAT) | \$25.00 |
| Luxembourg | 150 EUR (Customs duties) | \$170.00 |
|  | 22 EUR (VAT) | \$25.00 |
| Malaysia | 500 MYR | \$128.00 |
| Malta | 150 EUR (Customs duties) | \$170.00 |
|  | 22 EUR (VAT) | \$25.00 |
| Mexico | 50 USD | \$50.00 |
| Mexico | 300 USD | - |
| Morocco | 300 Moroccan Dirham | \$31.00 |
| Netherlands | 150 EUR (Customs duties) | \$170.00 |
|  | 22 EUR (VAT) | \$25.00 |
| New <br> Zealand | 400 NZD | \$272.00 |
| Norway | 200 NKR | \$24.00 |
|  | 22 EUR (VAT) | \$25.00 |
| Panama | 100 USD (Not implemented correctly in practice); down from 200 USD | \$100.00 |
| Paraguay | 100 USD | \$100.00 |
| Peru | 200 USD | \$200.00 |
| Philippines | 15 PHP | \$0.33 |
| Poland | 150 EUR (Customs duties) | \$170.00 |
|  | 22 EUR (VAT) | \$25.00 |
| Portugal | 150 EUR (Customs duties) | \$170.00 |
|  | 22 EUR (VAT) | \$25.00 |
| Qatar | 822 USD | \$822.00 |
| Romania | 150 EUR (Customs duties) | \$170.00 |
|  | 22 EUR (VAT) | \$25.00 |
| Russia | 7964 RUR | \$119.00 |
| Rwanda | <400 USD | \$400.00 |
| Saint Lucia | No de minimis | - |
| Singapore | 400 SGD | \$296.00 |
| Slovakia | 150 EUR (Customs duties) | \$170.00 |
|  | 22 EUR (VAT) | \$25.00 |
| Slovenia | 150 EUR (Customs duties) | \$170.00 |
|  | 22 EUR (VAT) | \$25.00 |
| Spain | 150 EUR (Customs duties) | \$170.00 |
|  | 22 EUR (VAT) | \$25.00 |


| Country | De minimis value "no duty/tax collection" |  |
| :--- | :--- | :--- |
|  | in national currency | in USD" |
| Sweden | 150 EUR (Customs duties) | $\$ 170.00$ |
| Switzerland | Total duties/taxes less than 5 <br> CHF are waived | $\$ 5.00$ |
| Chinese <br> Taipeh | 3000 TWD | $\$ 93.00$ |
| Thailand | 1000 Thai Baht | $\$ 28.00$ |
| Uganda | 10 USD | $\$ 10.00$ |
| Ukraine | 100 USD | $\$ 100.00$ |
| United <br> Kingdom | 150 EUR (Customs duties) | $\$ 170.00$ |
|  | 15 GBP (VAT) | $\$ 21.00$ |
| Uruguay | 200 USD | - |
| United <br> States | 800 USD | $\$ 800.00$ |
| Venezuela | 100 USD | $\$ 100.00$ |
| Vietnam | 1000000 VND | $\$ 40.00$ |

[^0]
[^0]:    *USD conversions are based on exchange rates dated 06 April 2016; 1 USD $=0.71$ SDR; 1 EUR = 1.13 USD

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