

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. GEA accepts that it may not be perfectly accurate or up to date.

Please help us improve it. Send us additional information from authoritative sources to info@global-express.org and we will update as appropriate.

Country	De minimis value "no duty/tax collection"			Informal entry threshold		
	in national currency	in USD	in SDR	in national currency	in USD	in SDR
Andorra	12 EUR	16	10	12 EUR	16	10
Armenia	150000 Armenian Drams	300	198			
Australia	1000 AUD	918	606	1000 AUD	918	606
Austria	150 EUR (Customs duties)	198	131			
	22 EUR (VAT)	29	19	No Information		
Azerbaijan	Non-commercial shipments not exceeding 1000 USD and 50 kg	1000	660			
	Postal shipments not exceeding 200 USD and 20 kg	200	132			
Bahrain	NA	NA	NA	10596 USD	10596	6993
Belarus	10 EUR	13	9			
Belgium	150 EUR (Customs duties)	198	131			
	22 EUR (VAT)	29	19	22 EUR (VAT)	29	19
Bolivia	100 USD only for postal shipments	100	66			
Bulgaria	150 EUR (Customs duties)	198	131			
	15 EUR (VAT)	20	13	No Information		
Brunei	400 BND	312	206			
Cambodia	50 USD	50	33			
Canada	20 CAD	19	13			
Chile	30 USD	30	20			
China	Shipments with duty and VAT liability less than RMB 50	8	5	NA		
Croatia	150 EUR (Customs duties)	198	131			
	22 EUR (VAT)	29	19	No Information		
Cyprus	150 EUR (Customs duties)	198	131			
	17 EUR (VAT)	22	15	17 EUR	22	15
Denmark	150 EUR (Customs duties)	198	131			
	22 EUR (VAT)	29	19	22 EUR (VAT)	29	19
Dominican Republic	200 USD	200	132			
Ecuador	400 USD & 400 KG	400	264			
Estonia	150 EUR (Customs duties)	198	131			
	21.98 EUR (VAT)	29	19			
Ethiopia	20 EUR	26	17			
Finland	150 EUR (Customs duties)	198	131			
	22 EUR (VAT)	29	19	22 EUR (VAT)	29	19
France	150 EUR (Customs duties)	198	131			
	22 EUR (VAT)	29	19	Internet Shipments subject to VAT using "mail order" exemption on de-minimis in EU law		

Country	De minimis value "no duty/tax collection"			Informal entry threshold		
	in national currency	in USD	in SDR	in national currency	in USD	in SDR
Georgia	For non-commercial shipments only: 500 GEL and 30 kg for foodstuffs classified in headings 0401-0406, 1702-1704, 2101-2102, chapters 06, 07, 08, and 19 of the Harmonized System.	302	199	700 GEL for imports and 3000 GEL for exports; excise goods; goods classified in HS chapters 27, 28, 29, 30, 36, 71, and in headings 8701, 8702, 8703, 8704, 8705, 8709, 8710, 8711, 8712, 8713, 8716, and in chapters 88, 89, 93, and 97	422	279
	For non-commercial shipments only: 1000 GEL and 50 kg for Commodities classified in HS chapters 28-96.	603	398			
	For non-commercial shipments only: 3000 GEL for airfreight and 50 kg for Commodities classified in HS chapters 28-96.	1809	1194			
Germany	150 EUR (Customs duties)	198	131	22 EUR (VAT)	29	19
	22 EUR (VAT)	29	19			
Greece	150 EUR (Customs duties)	198	131	No Information		
	22 EUR (VAT)	29	19			
Guatemala	Not applicable	NA	NA	1000 USD	1000	660
Honduras	500 USD with certain exceptions	500	330			
Hungary	150 EUR (Customs duties)	198	131	No Information		
	22 EUR (VAT)	29	19			
Iceland	1000 Icelandic Krona	8	5			
India	Samples and gifts not exceeding 10000 INR	170	112	100000 INR	1700	1122
Indonesia	50 USD	50	33			
Iran	<50 USD	50	33			
Ireland	150 EUR (Customs duties)	198	131	260 EUR	343	227
	22 EUR (VAT)	29	19			
Israel	100 USD	100	66			
Italy	150 EUR (Customs duties)	198	131	No Information		
	22 EUR (VAT)	29	19			
Japan	10000 JPY	100	66	200000 JPY	2000	1320
Jordan	20 Jordan dinars for commercial samples	28	19			
Korea	Personal consumption and samples not exceeding 100 USD	100	66	2000 USD	2000	1320
Latvia	150 EUR (Customs duties)	198	131			
	22 EUR (VAT)	29	19			
Liberia	150 USD	150	99			
Lithuania	150 EUR (Customs duties)	198	131	Not applicable		
	22 EUR (VAT)	29	19			
Luxembourg	150 EUR (Customs duties)	198	131			
	22 EUR (VAT)	29	19			
Malaysia	500 MYR	157	103			
Malta	150 EUR (Customs duties)	198	131			
	22 EUR (VAT)	29	19			
Mexico	50 USD	50	33			
Morocco	300 Moroccan Dirham	35	23	500 Dirham	59	39
Netherlands	150 EUR (Customs duties)	198	131	Up to 1000 EUR	1320	871
	22 EUR (VAT)	29	19			
New Zealand	400 NZD	322	212			
Norway	200 NKR	34	22			
Panama	200 USD	200	132			
Paraguay	100 USD	100	66			
Peru	200 USD	200	132			
Philippines	15 PHP	0,48	0			
Poland	150 EUR (Customs duties)	198	131			
	22 EUR (VAT)	29	19			

Country	De minimis value "no duty/tax collection"			Informal entry threshold		
	in national currency	in USD	in SDR	in national currency	in USD	in SDR
Portugal	150 EUR (Customs duties)	198	131			
	22 EUR (VAT)	29	19			
Qatar	822 USD	822	543			
Romania	150 EUR (Customs duties)	198	131			
	22 EUR (VAT)	29	19			
Russia	7964 RUR	247	163			
Rwanda	<400 USD	400	264			
Singapore	400 SGD	316	208	400 SGD	316	208
Slovakia	150 EUR (Customs duties)	198	131			
	22 EUR (VAT)	29	19			
Slovenia	150 EUR (Customs duties)	198	131			
	22 EUR (VAT)	29	19	Up to 1000 EUR	1320	871
Spain	150 EUR (Customs duties)	198	131			
	22 EUR (VAT)	29	19	22 EUR (VAT)	29	19
Sweden	150 EUR (Customs duties)	198	131			
	22 EUR (VAT)	29	19	22 EUR (VAT)	29	19
Switzerland	Total duties/taxes less than 5 CHF are waived	5	4	Not applicable		
Chinese Taipeh	3000 TWD	99	65	50,000 TWD	1650	1089
Thailand	1000 Thai Baht	32	21	Less than 40,000 Thai Baht FOB	1280	845
Uganda	10 USD	10	7			
Ukraine	100 USD	100	66			
United Kingdom	150 EUR (Customs duties)	198	131			
	15 GBP (VAT)	23	15			
Uruguay	200 USD	200	132			
United States	200 USD	200	132			
Venezuela	100 USD	100	66			
Vietnam	1000000 VND	47	31			

Footnote : USD and SDR conversions are based on exchange rates dated 25 July 2013; 1 USD = 0.66 SDR; 1 EUR = 1.32 USD