

## 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. 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](mailto: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!

Country	De minimis value "no duty/tax collection"			Remarks
	in national currency	in USD	in SDR	
Andorra	12 EUR	15	10	
Angola	38000 Kwanza	187	128	
Argentina	25 USD	25	17	only for postal shipments
Armenia	150000 Armenian Drams	300	206	
Australia	1000 AUD	810	556	Decided elimination of de minimis for VAT
Austria	150 EUR (Customs duties)	186	128	
	22 EUR (VAT)	27	19	EU decided elimination of VAT threshold as from 2021
Azerbaijan	1000 USD	1.000	687	Only for non-commercial shipments below threshold
	50 USD and <5 kg	50	34	For commercial shipments
Bahrain	100 BD	265	182	
Bangladesh	No de minimis	-	0	
Belarus	22 Eur	27	19	Private person; non-commercial shipment
	200 Eur	248	170	Legal person; commercial shipment
Belgium	150 EUR (Customs duties)	186	128	
	22 EUR (VAT)	27	19	
Belize	50 USD	50	34	
Bhutan	5000 BTN	79	54	
Bolivia	100 USD	100	69	only for postal shipments
Bosnia and Hercegowina	10 EUR	12	9	
Bulgaria	150 EUR (Customs duties)	186	128	
	15 EUR (VAT)	19	13	
Brazil	50 USD	50	34	only for postal shipments
Brunei	400 BND	295	203	
Cambodia	50 USD	50	34	
Canada	20 CAD	15	10	
Chile	30 USD	30	21	Duty preferences for postal shipments only
China	Shipments with duty and VAT liability less than RMB 50	8	6	
Colombia	200 USD	200	137	
Costa Rica	No de minimis	-	0	
Croatia	150 EUR (Customs duties)	186	128	
	22 EUR (VAT)	27	19	
Cyprus	150 EUR (Customs duties)	186	128	
	17 EUR (VAT)	21	14	
Czech Republic	150 EUR (Customs duties)	186	128	
	22 EUR (VAT)	27	19	
Denmark	150 EUR (Customs duties)	186	128	
	10 EUR (VAT)	12	9	
Dominican Republic	8600 Dom. Peso DOP	176	121	
Ecuador	400 USD & 400 KG	400	275	Only for postal shipments. Express shipments pay 46 USD
El Salvador	No de minimis		0	
Estonia	150 EUR (Customs duties)	186	128	

Country	De minimis value "no duty/tax collection"			Remarks
	in national currency	in USD	in SDR	
Estonia	22 EUR (VAT)	27	19	
Ethiopia	20 EUR	25	17	
Fiji	100 FJD	50	34	
Finland	150 EUR (Customs duties)	186	128	
	22 EUR (VAT)	27	19	
France	150 EUR (Customs duties)	186	128	
	22 EUR (VAT)	27	19	Internet Shipments subject to VAT using "mail order" exemption
Gambia	112 GMD	259	178	
Ghana	7 GHS	2	1	
Georgia	300 GEL and 30 kg	217	149	
Germany	150 EUR (Customs duties)	186	128	
	22 EUR (VAT)	27	19	
Greece	150 EUR (Customs duties)	186	128	
	22 EUR (VAT)	27	19	
Guatemala	Not applicable	-	0	
Honduras	500 USD with certain exceptions	500	344	
Hungary	150 EUR (Customs duties)	186	128	
	22 EUR (VAT)	27	19	
Iceland	1500 Icelandic Krona	15	10	Increased from 1,000 to 1,500 ISK
India	10000 INR	150	103	Only samples and gifts
Indonesia	100 USD (fob)	100	69	as from 28 April 2018
Iran	<50 USD	50	34	
Ireland	150 EUR (Customs duties)	186	128	
	22 EUR (VAT)	27	19	
Israel	100 USD	100	69	
Italy	150 EUR (Customs duties)	186	128	
	22 EUR (VAT)	27	19	
Japan	10000 JPY	90	62	
Jordan	20 Jordan dinars for commercial samples	28	19	
Korea	118,000 KRW	110	76	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	137	Only for trade with USA and Puerto Rico as per Korea-US FTA.
Kyrgyzstan		70	48	
Latvia	150 EUR (Customs duties)	186	128	
	22 EUR (VAT)	27	19	
Liberia	255 LRD	2	1	
Lithuania	150 EUR (Customs duties)	186	128	
	75 LTL (VAT)	27	19	
Luxembourg	150 EUR (Customs duties)	186	128	
	22 EUR (VAT)	27	19	
Macedonia	22 Eur	27	19	
Madagascar	6700 MAG	2	1	
Malaysia	500 MYR	128	88	
Malta	150 EUR (Customs duties)	186	128	
	22 EUR (VAT)	27	19	
Mexico	50 USD	50	34	
Mexico	300 USD		0	only for postal shipments
Montenegro	150 EUR	186	128	
Morocco	300 Moroccan Dirham	33	23	
Myanmar	50 USD	50	34	
Netherlands	150 EUR (Customs duties)	186	128	
	22 EUR (VAT)	27	19	
New Zealand	400 NZD	295	203	The law states "If total duty tax is below 60 NZD, Customs will not

Country	De minimis value "no duty/tax collection"			Remarks
	in national currency	in USD	in SDR	
Norway	350 NKR	45	31	Raised from 200 NKR
Panama	100 USD (Not implemented correctly in practice); down from 200 USD	100	69	
Paraguay	No de minimis	-	0	De minimis of USD 100 removed in 2017
Peru	200 USD	200	137	
Philippines	10000 PHP	192	132	
Poland	150 EUR (Customs duties)	186	128	
	22 EUR (VAT)	27	19	
Portugal	150 EUR (Customs duties)	186	128	
	22 EUR (VAT)	27	19	
Qatar	No de minimis	-	0	
Romania	150 EUR (Customs duties)	186	128	
	22 EUR (VAT)	27	19	
Russia	5000 RUR	89	61	
Rwanda	<400 USD	400	275	
Saint Lucia	60 XCD	22	15	
Saudi Arabia	367 SAR	98	67	
Singapore	400 SGD	305	210	
Slovakia	150 EUR (Customs duties)	186	128	
	22 EUR (VAT)	27	19	
Slovenia	150 EUR (Customs duties)	186	128	
	22 EUR (VAT)	27	19	
Spain	150 EUR (Customs duties)	186	128	
	22 EUR (VAT)	27	19	
Sweden	150 EUR (Customs duties)	186	128	
	22 EUR (VAT)	27	19	
Switzerland	Total duties/taxes less than 5 CHF are waived	5	4	
Chinese Taipeh	2000 TWD	68	47	Reduced from 3,000 TWD on 1/1/2018
Thailand	1000 Thai Baht	28	19	
Turkey	30 EUR	37	26	
Uganda	10 USD	10	7	
Ukraine	100 USD	100	69	
United Kingdom	150 EUR (Customs duties)	186	128	
	15 GBP (VAT)	21	15	
Uruguay	200 USD		0	Non-commercial shipments, only 4 shipments per year per
United States	800 USD	800	550	
Venezuela	100 USD	100	69	
Vietnam	1000000 VND	40	27	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