

Overview of de minimis value regimes 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). According to the WCO Immediate Release Guidelines, the de minimis value should be the intrinsic value of the goods (f.o.b.), i.e. the invoice value of the goods without transport charges.

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.

Contact: Please help us improve this list by sending us additional information from authoritative sources and we will update it as appropriate:

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Note: Values in USD and SDR are for information only. The national currency applies! Conversion rates as of 29 October 2021.

Country	Customs Duties	De minimis	De minimis value "no duty/tax collection"			f.o.b.	Remarks
	GST/VAT	Y/N	in national currency	in USD	in SDR	Y/N	
Andorra	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
Angola	Customs duties	Y		100	70	N	Personal shipments; fluctuates weekly depending on exchange
	VAT/GST	Y		100	70	N	Commercial shipments; fluctuates weekly depending on exchange rate
Antigua and Barbuda		N					
Argentina		Y, only postal	50 USD	50	35		12 shipments per year and only for postal shipments
Armenia	Customs duties	Y	200 Armenian Dram	232	162		private shipments
	VAT/GST	N					commercial shipments
Australia	Customs duties	Y	<1000 AUD	750	525	y	For customs duties. GST is charged for overseas registered vendors for e-commerce shipments.
	VAT/GST	N					Vendor collect system for GST
Austria	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
Azerbaijan	Customs duties	Y	300USD	300	210		private shipments
	VAT/GST	N					For commercial shipments
Bahamas		N					
Bahrain		Y	300 BD	790	553		Only for B2C; No de minimis for B2B.
Bangladesh		N					
Barbados		N					
Belarus	Customs duties	Y	22 EUR	26	18		Private person; non-commercial shipment (provided weight doesn't exceed 10Kg. If the limit is exceeded the payments are:
	VAT/GST	Y	200 EUR	70	49		The limit is restricted to shipments per importer (CIF) to all destinations served - The amount of 200 Euro is per month.
Belgium	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
Belize		Y	50 USD	50	35		
Benin		N	100 USD	100	70	Y	Informal arrangement on the ground for up to 100 USD
Bermuda		N					
Bhutan		Y	3000 BTN	40	28		
Bolivia		Y	100 USD	100	70		
Bosnia and Herzegovina	Customs duties	Y	150EUR	174	122		private shipments
	VAT/GST	Y	25EUR	29	20		commercial shipments
Botswana		N					
Bulgaria	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
Burkina Faso		N	100 USD	100	70	Y	Informal arrangement on the ground for up to 100 USD
Burundi		N	100 USD	100	70	Y	Informal arrangement on the ground for up to 100 USD
Brazil		Y, only postal	50 USD	50	35		Only for postal shipments.
Brunei		Y	400 BND	296	207		
Cambodia		Y	50 USD	50	35		
Cameroon		N	50 USD	50	35		Informal arrangement on the ground for up to 50 USD
Canada		Y	20 CAD	15	11		For shipments from US and Mexico (USMCA) de minimis for GST is 40 CAD; for duties it is 150 CAD
Cape Verde		Y	100 USD	100	70	Y	
Central African Republic		Y	50 USD	50	35	Y	Local document agreement
Chad		Y	50 EUR	58	41		
Chile		Y, only postal	30 USD	30	21		Only for postal shipments.
China		Y	50 RMB	8	5		
Chinese Taipeh		Y	2000 TWD	72	50		Reduced from 3,000 TWD on 1/1/2018
Colombia		Y	200 USD	200	140		Only for VAT, restricted to countries with Free Trade Agreement that include VAT waiver
		N	100 EUR	116	81	Y	Not regulated. Informal arrangement
Congo, Dem. Rep.		Y	100 USD	100	70	Y	
Congo, Rep. Of		N	50 EUR	58	41	Y	Informal arrangement
Cook Islands		Y	100 NZD	71	50		
Costa Rica		N					
Côte d'Ivoire	Customs duties	Y	80 EUR	93		Y	Commercial shipments
	VAT/GST	Y	300 EUR	348			Personal shipments
Croatia	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
Cyprus	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
Czech Republic	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
Denmark	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021

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	GST/VAT	Y/N	in national currency	in USD	in SDR	Y/N	
Djibouti		N	100 USD	100	70	Y	Not regulated. Informal arrangement
Dominica		Y	150 XCD	56	39		
Dominican Republic		Y	200 USD	200	140		
Ecuador	Customs duties	Y, only postal	400 USD and 4kg	400	280		Only for postal shipments.
	VAT/GST		No de minimis	-	0		For express, up to 5 non-commercial shipments p.a. each not exceeding 400 USD & 4 KG; Express shipments pay 42 USD import tax per shipment - regardless of value.
Egypt		N	400 USD	400	280	Y	Informal arrangement on the ground for up to 400 USD and < 400 kg
El Salvador		N					
Eritrea		N					
Estonia	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
Ethiopia		N					
Fiji	Customs duties	Y	400 FJD (personal items)	192	134		
	VAT/GST		500 FJD (sample items)	240	168		
Finland	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
France	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
French Guyana		Y	25 USD	25	18		
Gabon		Y	38 EUR	44		Y	Local agreement
Gambia		N	200 USD	200	140	Y	Informal arrangement on the ground for up to 200 USD
Ghana		Y	100 USD	116	81	Y	De minimis raised to 200 USD, but not yet documented.
Georgia		Y	300 Lari	95	66		private shipments
Germany	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
Greece	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
Guadeloupe		Y	25 USD	25	18		
Guatemala		N					
Guinea Republic		Y	80 USD	80	56	Y	
Guinea-Bissau		N	50 USD	50	35	Y	Local agreement
Guinea Equatorial		N	50 USD	50	35	Y	Informal agreement
Honduras		N					
Hong Kong, China		N	Freeport				
Hungary	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
Iceland		Y	2000 Icelandic Krona	16	11		Private & Commercial Shipments
India		Y	250 INR (CIF)	4	2	N	
Indonesia		Y	3 USD (CIF)	3	2	N	Changed from 75 USD. Shipments to individuals subjected to one time per day de minimis regardless of port of entry
Iran		Y	<50 USD	50	35		
Ireland	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
Israel	Customs duties	Y	75 USD	75	53		private shipments
	VAT/GST		50 USD	50	35		commercial shipments
Italy	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	0-150EUR VAT due. 150EUR+ VAT and Duty. However, a single formal entry is required for all entries (from 0EUR).
	VAT/GST	N	0 EUR (VAT)	-	0		
Jamaica	Customs duties	Y	20 USD	20	14		
	VAT/GST		50 USD	50	35		Only for personal effect shipments. Restrictions apply based on commodity. E.g. cell phone will not be treated as de minimis
Japan		Y	10000 JPY	88	62		
Jordan		N					
Kazakhstan		Y	500 EUR	580	406		Private shipments; The total value of the shipments received by a consignee must not exceed 500.00 EUR per month
Kenya		N	20 USD	20	14	Y	Informal
Korea, Rep. Of		Y	<150 USD (Non USA Import)	150	105		Only personal shipments and samples, except medicine, herb medicine, wildlife-related products, quarantined items such as
			<200 USD (for USA Import)	200	140		Only for trade with USA and Puerto Rico as per Korea-US FTA.
Kuwait		N					
Kyrgyzstan		Y	200 EUR	232	162		Max weight is 31Kg. Max 2 items per commodity.
Latvia	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
Lebanon		N					
Lesotho		Y	249 ZAR	17	12	Y	Intra-SACU
		Y	499 ZAR	35	24	Y	Extra-SACU
Liberia		Y	3 USD	3	2		
Lithuania	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
Luxembourg	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
North Macedonia		Y	22 EUR	26	18		from 22 to 45 only VAT rate applicable, above 45 EUR, duty and VAT rate applicable
Madagascar		N					
Malawi		Y	50 USD	50	35	Y	
Malaysia		Y	500 MYR	120	84		
Mali		N	100 USD	100	70	Y	Informal agreement
Malta	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
Martinique		Y	150 EUR	174	122		Only duties and taxes de minimis; VAT apply over 25 EUR
Mauritius		Y	20 EUR	23	16	Y	Only for personal shipments

Country	Customs Duties	De minimis	De minimis value "no duty/tax collection"			f.o.b.	Remarks
	GST/VAT	Y/N	in national currency	in USD	in SDR	Y/N	
Mexico		Y	50 USD	50	35	Y	Duties and taxes. Except for products of difficult identification such as liquids, powder or pills or products with an import permit requirement
Montenegro		Y	75 EUR	87	61		private shipments
		N	0				commercial shipments
Morocco		Y	1213 Moroccan Dirham	135	95	Y	
Mozambique		Y	12 USD	12	8	Y	
Myanmar		Y	50 USD	50	35		
Namibia		N					
Netherlands	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
New Zealand		Y	1000 NZD	706	494		1000 NZD for customs duties only. GST is charged for registered overseas vendors from 1 Dec 2019
Niger		N	100 USD	100	70	Y	Informal agreement
Nigeria		N	250 USD	250	175	Y	Informal agreement
Norway	Customs duties	Y	350 NOK	41	29		Private shipments
	VAT/GST	N					Commercial shipments
Oman		N	10 USD	10	7		Informal arrangement on the ground for up to 10 USD
Pakistan		N	10 USD	10	7		Informal arrangement on the ground for up to 10 USD
Panama		Y	100 USD	100	70	N	CIF
Paraguay		N					De minimis of USD 100 removed in 2017
Peru		Y	200 USD	200	140		
Philippines		Y	10000 PHP	206	144		
Poland	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
Portugal	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
Qatar		N					
Romania	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
Russia		Y	200 EUR		0		The limit is restricted to shipments per importer (CIF) to all destinations served (for more details, please see 'areas served')
Rwanda		Y	120 USD	120	84	Y	
Saint Lucia		Y	60 XCD	22	16		
Saint Vincent and the Grenadines		N					
Sao Tome and Principe		N	25 EUR	29	20	Y	Informal agreement
Saudi Arabia		Y	1000 SAR	266	186		
Senegal		N	100 EUR	116	81	Y	Informal agreement
Serbia		Y	50 EUR		0		private & commercial shipments
Seychelles	Customs duties	Y	3000 SCR	210	147	N	
	VAT/GST	N	100 USD	100	70	N	Informal agreement; threshold based on CIF
Sierra Leone		N	100 USD	100	70	Y	Not regulated.
Singapore		Y	<400 SGD	298	208		
Slovakia	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
Slovenia	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
Somalia		N					
South Africa		N	500 ZAR	35	25	Y	Informal arrangement on the ground for up to 500 ZAR
South Sudan		N					
Sudan		Y	100 USD	100	70	Y	
Spain	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
Sri Lanka		N					
Swaziland		N					
Sweden	Customs duties	Y	150 EUR (Customs duties)	174	122	Y	
	VAT/GST	N	0 EUR (VAT)	-	0		EU abolished VAT de minimis of 22 Euro as of 1 July 2021
Switzerland		N					
Tanzania		Y	3 USD	3	2	Y	
Thailand		Y	1500 Thai Baht	47	33		
Togo		N					
Trinidad and Tobago		N					
Turkey		N					
Uganda		N	50 USD	10	7	Y	Informal agreement
Ukraine		Y	150 EUR	174	122		150EUR (including transportation) for legal entities, 100EUR for private individuals (from 1 July 2019)
United Kingdom	Customs duties	Y	135 GBP (Customs duties)	188	131	Y	
	VAT/GST	N	0 GBP (VAT)	-	0		UK abolished VAT de minimis. VAT collection off the border.
United States		Y	800 USD	800	560	Y	
United Arab Emirates		Y	270 USD	270	189		
Uruguay		Y	200 USD	200	140		Non-commercial shipments, only 3 shipments per year per person each up to 200 USD.
Venezuela		Y	100 USD	100	70		
Vietnam		Y	1000000 VND	40	28		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
Zambia		Y	2000 USD	2.000		Y	Personal shipments
		Y	50 USD	50		Y	Commercial shipments
Zimbabwe		Y	10 USD	10		Y	

Country	Customs Duties	De minimis	De minimis value "no duty/tax collection"			f.o.b.	Remarks
	GST/VAT	Y/N	in national currency	in USD	in SDR	Y/N	

Footnote : USD and SDR conversions are based on exchange rates dated 29 October 2021; 1 USD = 0.70 SDR; 1 EUR = 1.16 USD