

OVERVIEW ON DE MINIMIS

Country	De minimis value "no duty/tax collection"		Remark
	In national currency	In USD	
Andorra	12 EUR	15	
Angola	38000 Kwanza	187	
Argentina	25 USD	25	only for postal shipments.
Armenia	150000 Armenian Drams	300	
Australia	1000 AUD	810	Decided elimination of deminimis for VAT.
Austria	150 EUR (Customs duties)	186	
	22 EUR (VAT)	27	EU decided elimination of VAT threshold as from 2021.
Azerbaijan	1000 USD	1.000	Only for non-commercial shipments below threshold.
	50 USD and <5 kg	50	For commercial shipments.
Bahrain	100 BD	265	
Bangladesh	No deminimis	-	
Belarus	22 EUR	27	Private person; non-commercial shipment.
	200 EUR	248	Legal person; commercial shipment.
Belgium	150 EUR (Customs duties)	186	
	22 EUR (VAT)	27	
Belize	50 USD	50	
Bhutan	5000 BTN	79	
Bolivia	100 USD	100	only for postal shipments.
Bosnia and Hercegowina	10 EUR	12	
Bulgaria	150 EUR (Customs duties)	186	
	15 EUR (VAT)	19	

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	In national currency	In USD	
Brazil	50 USD	50	only for postal shipments.
Brunei	400 BND	295	
Cambodia	50 USD	50	
Canada	20 CAD	15	
Chile	30 USD	30	Duty preferences for postal shipments only.
China	Shipments with duty and VAT liability less than RMB 50	8	
Colombia	200 USD	200	
Costa Rica	No deminimis	-	
Croatia	150 EUR (Customs duties)	186	
	22 EUR (VAT)	27	
Cyprus	150 EUR (Customs duties)	186	
	17 EUR (VAT)	21	
Czech Republic	150 EUR (Customs duties)	186	
	22 EUR (VAT)	27	
Denmark	150 EUR (Customs duties)	186	
	10 EUR (VAT)	12	
Dominican Republic	8600 Dom. Peso DOP	176	
Ecuador	400 USD & 400 KG	400	Only for postal shipments. Express shipments pay 46 USD.
El Salvador	No deminimis	-	
Estonia	150 EUR (Customs duties)	186	
	22 EUR (VAT)	27	

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Country	De minimis value "no duty/tax collection"		Remark
	In national currency	In USD	
Ethiopia	20 EUR	25	
Fiji	100 FJD	50	
Finland	150 EUR (Customs duties)	186	
	22 EUR (VAT)	27	
France	150 EUR (Customs duties)	186	
	22 EUR (VAT)	27	Internet shipments subject to VAT using "mail order" exemption.
Gambia	112 GMD	259	
Ghana	7 GHS	2	
Georgia	300 GEL and 30 kg	217	
Germany	150 EUR (Customs duties)	186	
	22 EUR (VAT)	27	
Greece	150 EUR (Customs duties)	186	
	22 EUR (VAT)	27	
Guatemala	Not applicable	-	
Honduras	500 USD with certain exceptions	500	
Hungary	150 EUR (Customs duties)	186	
	22 EUR (VAT)	27	
Iceland	1000 Icelandic Krona	15	Increased from 1,000 to 1,500 ISK.
India	10000 INR	150	Only samples and gifts.
Indonesia	75 USD (fob)	75	
Iran	<50 USD	50	

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	In national currency	In USD	
Ireland	150 EUR (Customs duties)	186	
	22 EUR (VAT)	27	
Israel	100 USD	100	
Italy	150 EUR (Customs duties)	186	
	22 EUR (VAT)	27	
Japan	10000 JPY	90	
Jordan	20 Jordan dinars for commercial samples	28	
Korea	150 USD	150	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	Only for trade with USA and Puerto Rico as per Korea-US FTA.
Kyrgyzstan		70	
Latvia	150 EUR (Customs duties)	186	
	22 EUR (VAT)	27	
Liberia	255 LRD	2	
Lithuania	150 EUR (Customs duties)	186	
	75 LTL (VAT)	27	
Luxembourg	150 EUR (Customs duties)	186	
	22 EUR (VAT)	27	

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Macedonia	22 EUR	27	
Madagascar	6700 MAG	2	
Malaysia	500 MYR	128	
Malta	150 EUR (Customs duties)	186	
	22 EUR (VAT)	27	
Mexico	50 USD	50	
	300 USD		Only for postal shipments.
Montenegro	150 EUR	186	
Morocco	300 Moroccan Dirham	33	
Myanmar	50 USD	50	
Netherlands	150 EUR (Customs duties)	186	
	22 EUR (VAT)	27	
New Zealand	400 NZD	295	
Norway	350 NKR	45	Raised from 200 NKR.
Panama	100 USD (Not implemented correctly in practice); down from 200 USD	100	
Paraguay	No deminimis	-	Deminimis of USD 100 removed in 2017.
Peru	200 USD	200	
Philippines	10000 PHP	192	
Poland	150 EUR (Customs duties)	186	
	22 EUR (VAT)	27	
Portugal	150 EUR (Customs duties)	186	
	22 EUR (VAT)	27	

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	In national currency	In USD	
Qatar	No deminimis	-	
Romania	150 EUR (Customs duties)	186	
	22 EUR (VAT)	27	
Russia	5000 RUR	89	
Rwanda	<400 USD	400	
Saint Lucia	60 XCD	22	
Saudi Arabia	367 SAR	98	
Singapore	400 SGD	305	
Slovakia	150 EUR (Customs duties)	186	
	22 EUR (VAT)	27	
Slovenia	150 EUR (Customs duties)	186	
	22 EUR (VAT)	27	
Spain	150 EUR (Customs duties)	186	
	22 EUR (VAT)	27	
Sweden	150 EUR (Customs duties)	186	
	22 EUR (VAT)	27	
Switzerland	Total duties/taxes less than 5 CHF are waived	5	
Chinese Taipei	2000 TWD	68	Reduced from 3,000 TWD on 1/118.
Thailand	1000 Thai Baht	28	
Turkey	30 EUR	37	
Uganda	10 USD	10	
Ukraine	100 USD	100	

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United Kingdom	150 EUR (Customs duties)	186	
	15 GBP (VAT)	21	
Uruguay	200 USD		Non-commercial shipments, only 4 shipments per year per person.
United States	800 USD	800	
Venezuela	100 USD	100	
Vietnam	1000000 VND	40	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.

Source: GEA Overview of De Minimis Regimes World Wide, USD conversion is based on exchange rates dated 06 April 2016; 1 EUR = 1.14 USD