



Vat and Duty Insights 2023

Our key destinations



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We're Spring GDS

We find delivery solutions that take the complications away from our customers

This factsheet provides an invaluable guide to gaining a better understanding of taxes and fees and how to ensure compliance with local regulations. Essential for any business looking to expand international shipping operations.

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Custom Clearance Factsheet

European Union



VAT payment threshold

€0

Duty payment threshold

€150 (£135*)



Which Spring GDS service

DDP (Delivery Duty Paid) &
DAP (Delivered At Place)



VAT Rates

18% - 27%**

Duties Rates

1.69% average**

[Overview of local tariffs](#)



Prohibited and restricted goods

[Find the local-specific overview here](#)



Solutions to the European Union

DAP

VAT and duty settled by the recipient upon delivery. Plus a local admin fee. Admin fees are subjected per member state.

DDP – IOSS

The Import One Stop Shop (IOSS) is the electronic portal businesses can use to comply with their VAT e-commerce obligations on distance sales of imported goods in the EU. The use of an EU intermediary is mandatory if the seller is non-EU based. Solution for shippers selling B2C shipments with a value of <€150. VAT is settled by the shipper upon import with the IOSS registration number and charged to the recipient at the point of sale.

DDP - (Union) OSS

(Union) OSS is a solution for shippers importing shipments of all values into the EU. The seller settles all VAT charges directly via (Union) Oss registration with the applicable member state. This can be combined in NL with an ART 23 license for deferred payment.

[Find more information here](#)

Apply for registrations

- ✓ [EU EORI](#)
- ✓ [EU VAT](#)
- ✓ [IOSS](#)
- ✓ [UNION OSS](#)

Disclaimer:
* Exchange rates can go up and down
** VAT/Duty rates are subjected to destination, HS code, value, product type and origin

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Custom Clearance Factsheet United Kingdom



VAT payment threshold

£0

Duty payment threshold

£135 (€150*)



Which Spring GDS service

DDP (Delivery Duty Paid) &
DAP (Delivered At Place)



VAT Rates

20% average**

Duties Rates

1.69% average**

[Overview of local tariffs](#)



Prohibited and restricted goods

[Find the local-specific overview here](#)



Registration

○ Threshold registration

GB EORI and GB VAT **registration is always mandatory.**

○ Apply for registration

✓ [GB EORI](#)

✓ [GB VAT](#)

✓ [GB PVA](#) (postponed VAT accounting)

✓ [GB DAN](#) (duty deferment account)



Value	VAT**	Duty**	Settlement
£0 - £135	Applicable on all imports	Not applicable	DDP – VAT to be settled directly by the shipper and charged at the point of sale to the recipient.
£135+	Applicable on all imports	Applicable on all imports	<ul style="list-style-type: none"> • DAP – VAT & Duty to be settled by the recipient upon delivery. Plus, a local handling fee. • DDP – VAT & Duty to be settled by the shipper upon import and charged to the recipient at the point of sale. • DDP – PVA postponed settlement of VAT by shipper. Duty settled by shipper upon import and charged to the recipient at the point of sale. • DDP – DAN postponed settlement of VAT & Duty by shipper and charged to the recipient at the point of sale.

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Custom Clearance Factsheet Australia



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VAT payment threshold

AU\$1000 (€650/£570*)

or AU\$0 when registered for
VAT (GST)

Duty payment threshold

AU\$1000 (€650/£570*)



Which Spring GDS service

DDP (Delivery Duty Paid) &
DAP (Delivered At Place)



VAT Rates

10%**

Duties Rates

1.59% average**

[Overview of local tariffs](#)



Prohibited and restricted goods

[Find the local-specific
overview here](#)



Registration

○ Threshold registration

VAT (GST) registration mandatory if total annual sales exceed AU\$75,000 (€48,000/£42,500*).

○ Apply for registration

- ✓ [VAT](#) (GST)
- ✓ [ABN](#) (Australian Business Number)



Value	VAT**	Duty**	Settlement
AU\$ 0 - 1000 If <u>not</u> registered for VAT (GST)	Not Applicable	Not applicable	No VAT or Duty payable
AU\$ 1000+ If <u>not</u> registered for VAT (GST)	Applicable on all imports	Applicable on all imports	<ul style="list-style-type: none"> • DAP – VAT & Duty to be settled by the recipient upon delivery. Plus, a local handling fee • DDP – VAT & Duty to be settled by the shipper and charged at the point of sale to the recipient.
AUS 0 - 1000 If registered for VAT (GST)	Applicable on all imports	Not applicable	DDP – VAT to be settled directly by the shipper and charged at the point of sale to the recipient.
AUS 1000+ If registered for VAT (GST)	Applicable on all imports	Applicable on all imports	DDP – VAT and duty to be settled directly by the shipper and charged at the point of sale to the recipient.

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Custom Clearance Factsheet Brazil



VAT payment threshold

US\$50 (€46/ £40*) for non-commercial imports

Duty payment threshold

US\$50 (€46/ £40*) for non-commercial imports



Which Spring GDS service

DAP (Delivered At Place)



VAT Rates

17% - 19%**

subject to stat

Duties Rates

7.95% average**

[Overview of local tariffs](#)



Prohibited and restricted goods

[Find the local-specific overview here](#)



Registration

○ Threshold registration

No threshold. VAT registration is mandatory.

○ Apply for registration

✓ [VAT](#)



Value	VAT**	Duty**	Settlement
0-50	Not applicable	Not applicable	Not applicable
50+	Applicable on all imports	Applicable on all imports	DAP – VAT & Duty to be settled by the recipient upon delivery. Plus, a local handling fee

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Custom Clearance Factsheet USA



VAT payment threshold

US\$800 (€745/£660*)

Duty payment threshold

US\$800 (€745/£660*)



Which Spring GDS service

DAP (Delivered At Place)



VAT Rates

10%**

Duties Rates

1.59% average**

[Overview of local tariffs](#)



Prohibited and restricted goods

[Find the local-specific overview here](#)



Registration

○ Threshold registration

VAT registration mandatory if annual sales exceed US\$100,000 (€930,000/ £820,000*)

OR 200 sales transactions in the same state (state average)

○ Apply for registration

✓ VAT

*is subjected to state sales taxes and complementary use taxes are imposed and administered at the state (subnational) and local (substate) levels.



Value	VAT**	Duty**	Settlement
US\$ 0 - 800	Not Applicable	Not applicable	No VAT or Duty payable
US\$ 800+	Applicable on all imports	Applicable on all imports	DAP – VAT & Duty to be settled by the recipient upon delivery. Plus, a local handling fee

Disclaimer:
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Custom Clearance Factsheet Canada



VAT payment threshold

CA\$20 (€13/£12*)

Duty payment threshold

CA\$20 (€13/£12*)



Which Spring GDS service

DAP (Delivered At Place)



VAT Rates

5% **

subject to state

Duties Rates

1.47% average**

[Overview of local tariffs](#)



Prohibited and restricted goods

[Find the local-specific overview](#)

[here](#)



Registration

○ Threshold registration

VAT (GST/HST) registration mandatory if annual sales exceed CA\$30,000 (€20,700/£18,500*)

○ Apply for registration

✓ VAT (GST/HST)



Value	VAT**	Duty**	Settlement
CA\$ 0 - 20	Not Applicable	Not applicable	No VAT or Duty payable
CA\$ 20+	Applicable on all imports	Applicable on all imports	DAP – VAT & Duty to be settled by the recipient upon delivery. Plus, a local handling fee

Disclaimer:

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Custom Clearance Factsheet Switzerland



VAT payment threshold

CHF5 (€5/£4*)

Duty payment threshold

CHF5 (€5/£4*)



Which Spring GDS service

DAP (Delivered At Place)



VAT Rates

7.7%**

Duties Rates

1.7% average**

[Overview of local tariffs](#)



Prohibited and restricted goods

[Find the local-specific overview](#)

[here](#)



Registration

○ **Threshold registration**

VAT registration mandatory if annual sales exceed CHF100,000 (€99,500 £88,000*)

○ **Apply for registration**

✓ [VAT](#)



Value	VAT**	Duty**	Settlement
CHF 0 - 5	Not Applicable	Not applicable	No VAT or Duty payable
CHF5+	Applicable on all imports	Applicable on all imports	DAP – VAT & Duty to be settled by the recipient upon delivery. Plus, a local handling fee

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Custom Clearance Factsheet Norway



VAT payment threshold

NOK0

Duty payment threshold

NOK3000 (€280/£245*)



Which Spring GDS service

DDP (Delivery Duty Paid) &
DAP (Delivered At Place)



VAT Rates

25%**

Duties Rates

3.2% average**

[Overview of local tariffs](#)



Prohibited and restricted goods

[Find the local-specific overview here](#)



Registration

- **Threshold registration**
VOEC (VAT On E-Commerce) registration mandatory if annual sales exceed 50,000 NOK (€5,000/ £4,600*)
- **Apply for registration**
- ✓ VAT (VOEC)



Value	VAT**	Duty**	Settlement
NOK 0 - 3000 and <u>not</u> registered for VOEC	Applicable on all imports	Not applicable	DAP – VAT settled upon delivery. Plus, local admin fee.
NOK 3000+ and <u>not</u> VOEC registered	Applicable on all imports	Applicable on all imports	DAP – VAT and Duty settled upon delivery. Plus, local admin fee.
NOK 0 - 3000 With VOEC registration	Applicable on all imports	Not applicable	DDP – VAT to be settled by the shipper and charged to the recipient at the point of sale.
NOK 3000+ With VOEC registration	Applicable on all imports	Applicable on all imports	DDP – VAT & Duty to be settled by the shipper and charged to the recipient at the point of sale.

Disclaimer:

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Custom Clearance Factsheet Argentina



VAT payment threshold

US\$0

Duty payment threshold

US\$0



Which Spring GDS service

DAP (Delivered At Place)



VAT Rates

21%**

Duties Rates

7.42% average**

[Overview of local tariffs](#)



Prohibited and restricted goods

[Find the local-specific overview here](#)



Registration

- **Threshold registration**
VAT registration is mandatory
- **Apply for registration**
- ✓ VAT



Value	VAT**	Duty**	Settlement
All values	Applicable on all imports	Applicable on all imports	DAP – VAT & Duty to be settled by the recipient upon delivery. Plus, a local handling fee

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Custom Clearance Factsheet

Singapore



VAT payment threshold

SG\$400 (€280/£245*)

SG\$0 if registered for GST

Duty payment threshold

SG\$400 (€280/£245*)



Which Spring GDS service

DDP (Delivery Duty Paid) &

DAP (Delivered At Place)



VAT Rates

8%**

Duties Rates

0.3% average**

[Overview of local tariffs](#)



Prohibited and restricted goods

[Find the local-specific overview here](#)



Registration

○ Threshold registration

GST registration mandatory if annual turnover exceeds the exceeding SG\$1 million (€700,000/£620,000*) and make B2C supplies of low value goods into Singapore with an annual value exceeding SG\$100,000 (€70,000/£62,000*)

○ Apply for registration

✓ GST



Value	VAT**	Duty**	Settlement
SG\$ 0 – 400 If <u>not</u> registered for VAT	Not Applicable	Not applicable	No VAT or Duty payable at the border
SG\$ 400+ If <u>not</u> registered for VAT	Applicable on all imports	Applicable on all imports	DAP – VAT & Duty to be settled by the recipient upon delivery. Plus, a local handling fee
SG\$ 0 – 400 If registered for VAT	Applicable on all imports	Not applicable	DDP – VAT to be settled directly by the shipper and charged at the point of sale to the recipient.
SG\$ 400+ If registered for VAT	Applicable on all imports	Applicable on all imports	DDP – VAT and duty to be settled directly by the shipper and charged at the point of sale to the recipient.

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Customs clearance

Ship easily into new countries with timesaving solutions

Spending less time on customs clearance and more time growing your business.

We handle your cross-border administration

Our specialist teams calculate and declare VAT and Duty payments, take care of customs declarations and get your goods cleared quickly.

Full transparency for you

Paperless solutions log everything into your digital international shipping data, speeding up and simplifying your delivery management.

Complete transparency for your customers

All additional costs are calculated and paid for at your webshop checkout, so your customers are never surprised by nasty extra fees on the doorstep.

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Get in touch

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Legend:

VAT payment threshold

The value of a product before you need to pay VAT

Duty payment threshold

The value of a product before you need to pay duty.

Note that VAT is threshold and Duty threshold are separate.