

# Global Customs Duties & Taxes Quick Guide

Prepared by



## 1. Introduction

Every shipment is subject to duties, taxes, and clearance rules before release to the consignee. Understanding these costs helps avoid delays, penalties, and unexpected expenses.

This guide offers a global snapshot of **customs duties, VAT/GST, and compliance requirements** in major trade regions.

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## 2. What Are Customs Duties & Taxes?

- **Customs Duty (Tariff):** Tax on imported goods, based on HS code and declared value.
- **VAT/GST:** Value-added or goods & services tax, applied on imports in most countries.
- **Excise & Other Fees:** Additional charges on alcohol, fuel, electronics, packaging, or environmental taxes.

Formula (typical):

**Total Import Cost = CIF (Cost + Insurance + Freight) + Duty + VAT/GST + Excise**

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## 3. Duties & Taxes by Region

Region	Duties	VAT/GST	Key Notes
<b>USA</b>	0–37.5% (avg 0–5% IT/tech)	No federal VAT; state sales tax applies	CBP bond required.
<b>EU</b>	0–14%	17–27%	EORI required; CE marking mandatory.
<b>UK</b>	0–12%	20% (5%/0% reduced)	UKCA replaces CE.
<b>China</b>	0–20% (IT often 0%)	13% standard (6–9% reduced)	CCC certification is mandatory.
<b>Saudi Arabia</b>	5–15%	15%	SABER/SASO certifications required.
<b>South Africa</b>	0–15%	15%	ICASA telecom & SAHPRA medical approvals.
<b>Canada</b>	0–18% (tech often 0%)	5–15% GST/HST	Import permits for medical/telecom.
<b>Brazil</b>	0–35%	IPI 0–15%, ICMS 17–19%, PIS/COFINS ≈9.65%	SISCOMEX system required.



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<b>India</b>	0–20% (laptops/servers often 0%)	5–28% GST	BIS certification is mandatory.
<b>Mexico</b>	0–35% (tech 0–15%)	16% (0% for some goods)	IMMEX program reduces duty.
<b>Egypt</b>	0–40%	14%	ACI system & GOEIC approvals required.
<b>UAE</b>	5% standard (50–100% alcohol/tobacco)	5%	Free zones allow duty-free imports; TRA approvals for electronics.

## 4. Common Factors Affecting Duties & Taxes

- **HS Code Classification** – sets duty rates.
- **Country of Origin** – FTAs (USMCA, AfCFTA, CPTPP) can reduce or remove duties.
- **Product Type** – IT/telecom = lower rates; alcohol, tobacco, luxury = higher.
- **Customs Valuation** – CIF vs FOB impacts calculation.
- **Special Certifications** – CE, UKCA, CCC, SABER, ICASA often mandatory.



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## 5. Strategies to Manage Costs

- Verify HS codes before shipping.
  - Leverage Free Trade Agreements.
  - Consolidate shipments to reduce fees.
  - Plan VAT/GST recovery where eligible.
  - Partner with a professional **IOR** for compliance and tax management.
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## 6. Key References (Authoritative Sources)

- **USA:** [U.S. International Trade Commission – HTS](#) | [CBP Import Guidelines](#)
- **EU:** [TARIC Database](#)
- **UK:** [UK Trade Tariff](#)
- **China:** [GACC – Customs](#)
- **Saudi Arabia:** [ZATCA](#)
- **South Africa:** [SARS Customs](#)
- **Canada:** [CBSA Tariff](#)
- **Brazil:** [Receita Federal](#) | [Siscomex](#)
- **India:** [CBIC](#) | [DGFT](#) | [BIS](#)
- **Mexico:** [SAT](#) | [IMMEX Program](#)
- **Egypt:** [Nafeza ACI Portal](#) | [GOEIC](#)
- **UAE:** [Federal Customs Authority](#) | [UAE FTA VAT](#)



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## 7. About IOR EOR

At IOR EOR, we provide **full-service Importer & Exporter of Record solutions** for the U.S. market. From classification and licensing to customs clearance and delivery, our expertise ensures your high-value equipment moves **quickly, compliantly, and without costly delays.**

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### Contact Our Compliance Team

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