

While taxes are typically paid upon import for international shipments, these markets require tax registration when certain conditions are met:

Market	Tax Rates	Tax Threshold	Tax Regulations
European Union (EU) Learn More	17% – 27% VAT (21% Avg.)	€0	All EU imports are subject to VAT. For orders up to €150, the EU offers a simplified VAT registration option through the IOSS program .
United Kingdom (UK) Learn More	20% VAT	£0	All UK imports are subject to VAT. For orders less than or equal to £135, merchants are required to collect VAT at the point-of-sale.
Australia (AU) Learn More	10% GST	\$75,000 AUD in sales within a 12-month period (~\$48k USD)	GST registration is required when a merchant imports over \$75,000 AUD within a 12-month period to Australia. Imports below \$1,000 AUD (~\$645 USD) are exempt from GST unless the registration threshold is exceeded.
New Zealand (NZ) Learn More	15% GST	\$60,000 NZD in sales within a 12-month period (~\$36k USD)	GST registration is required when a merchant imports over \$60,000 NZD within a 12-month period to New Zealand. Imports below \$1,000 NZD (~\$600 USD) are exempt from GST unless the registration threshold is exceeded.
Norway (NO) Learn More	25% VAT	NOK 50,000 in LVG sales with a 12-month period (~\$4.6k USD)	All Norway imports are subject to VAT. VAT registration (VOEC) is required when a merchant imports over NOK 50,000 of low-value goods within a 12-month period to Norway. Low-value goods are items valued under NOK 3,000 (~\$275 USD), meaning a shipment's total value can exceed this threshold as long as no individual item within it surpasses the limit.
Singapore (SG) Learn More	9% GST	\$100,000 SGD in LVG sales within a 12-month period (~\$73k USD) + \$1M SGD in sales globally	GST registration is required when a merchant imports over \$100,000 SGD of low-value goods (orders under \$400 SGD) within a 12-month period to Singapore and sells more than \$1M SGD globally. Imports below \$400 SGD (~\$290 USD) are exempt from GST unless the registration threshold is exceeded.
Switzerland (CH)	8.1% General VAT 2.6% Reduced VAT (for food, supplements, books)	\$100,000 CHF in LVG sales within a 12-month period (~\$110k USD)	VAT registration is required when a merchant imports over \$100,000 CHF of low-value goods (orders with VAT under \$5 CHF) within a 12-month period to Switzerland. If VAT is below \$5 CHF, it's not required to be paid unless the registration threshold is exceeded.
Malaysia (MY)	10% SST	RM500,000 in LVG sales within a 12-month period (~\$107k USD)	SST registration is required when a merchant imports over RM500,000 of low-value goods (orders under RM500) within a 12-month period to Malaysia. Imports below RM500 (~\$107 USD) are exempt from SST unless the registration threshold is exceeded.

Canada (CA) – Registration is only required if a brand holds inventory in Canada, has a place of sale in Canada, or is a Canadian corporation, and if annual sales exceed CAD \$30,000.

Japan (JP) – Mainly relevant for merchants fulfilling locally from Japan. Registration isn't required unless imports exceed ¥10M for two years, or immediately if over the threshold in year one.

Indonesia (ID) – Mostly impacts social media platforms. Registration is required if transactions or deliveries exceed 1,000 annually, or the platform captures 1% of internet traffic.

For more information, check out these articles on [international ecommerce taxes](#) and [distance selling thresholds](#).

Have questions? Reach out to our team at global.trade@passportglobal.com.