



EORI (UK) LIMITED

A 360PAY COMPANY

Low Value Imports



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What is the De Minimis rule?

The De Minimis rule, also known as the low value import regulation, permits the importation of goods valued at less than £135 without incurring customs duties, provided that VAT is settled at the point of sale. This simplifies the import process for e-commerce and small goods, making it more accessible. This rule was established because the costs associated with revenue collection often exceeded the amount owed.

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What's changing?

In an effort to protect UK importers from unfair trade, the government is re-evaluating the De Minimis Rule. The review is in response to concerns about goods being declared as low value, thereby allowing them to evade customs duties. The easement is often abused by overseas sellers, who under-value goods, leading to UK businesses being undercut via unfair competition. This damages the domestic industry and results in a significant loss in revenue collected by HMRC.



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Why it matters for your business

Although still under review, changes to the De Minimis rule could mean more paperwork and higher costs for low-value goods. Staying up to date on these updates is essential to avoid disruption and keep your supply chain running smoothly.