

# BAUNAT DIAMONDS

THE DIAMOND INVESTMENT OFFICE

Country	What is applicable?	VAT rate
Andorra	Local & other taxes	Import of diamonds/diamond jewellery not possible
Argentina	Local & other taxes	21% (limit of total value 3.000 USD)
Armenia	Local & other taxes	20%
Australia	Local & other taxes	10%
Azerbaijan	Local & other taxes	18%
Brazil	Local & other taxes	17% - 19%
Canada	Local & other taxes	5% - 15%
Chile	Local & other taxes	19%
Colombia	Local & other taxes	19%
Ecuador	Local & other taxes	12%
Hong Kong	Local & other taxes	0%
Iceland	Local & other taxes	24%
India	Local & other taxes	12% - 15%
Indonesia	Local & other taxes	10%
Iran	Local & other taxes	Import of diamonds/diamond jewellery not possible
Israel	Local & other taxes	17%
Japan	Local & other taxes	6% - 11%
Kazakhstan	Local & other taxes	12%
Korea	Local & other taxes	10%
Kuwait	Local & other taxes	5%
Lebanon	Local & other taxes	11%
Malaysia	Local & other taxes	6%
Mauritius	Local & other taxes	15%
Mexico	Local & other taxes	16% (limit of total value 1.000 USD)
New Zealand	Local & other taxes	15%
Norway	Local & other taxes	25%
Peru	Local & other taxes	18%
Philippines	Local & other taxes	14%
Réunion	Local & other taxes	25%, customs broker needed
Russia	Local & other taxes	Import of diamonds/diamond jewellery not possible
Saudi Arabia	Local & other taxes	5% (limit of total value 50.000 USD)
Singapore	Local & other taxes	12% of invoice amount (with a max. of 100 Singapore dollar)
South Africa	Local & other taxes	15%
Sweden	Local & other taxes	25%
Switzerland	Local & other taxes	7,7% + CHF 22,00 + CHF 26,00
Taiwan	Local & other taxes	5%
Thailand	Local & other taxes	7%
Turkey	Local & other taxes	18%
Ukraine	Local & other taxes	20%
United Arab Emirates	Local & other taxes	5%
United States of America	Local & other taxes	Price < 2.500 USD: 6,5% on average Price > 2.500 USD: 6,9% on average and customs broker needed
Uruguay	Local & other taxes	22%
Venezuela	Local & other taxes	12%
Vietnam	Local & other taxes	10% - 43 % (limit of total value 1.000 USD)