

Country of Destination



Canada

Citrus Variety

	Tariff	Tax
Oranges	Free	5% to 15% GST/HST by Province + PST varies by Province
Lemons	Free	5% to 15% GST/HST by Province + PST varies by Province
Mandarins	Free	5% to 15% GST/HST by Province + PST varies by Province
Clementines	Free	5% to 15% GST/HST by Province + PST varies by Province
Grapefruit/Pomelos	Free	5% to 15% GST/HST by Province + PST varies by Province

Formula: 5% GST/HST + PST + (FOB & Duty which is free)

Notes: Combined GST/HST by Province. 5% (GST) in Alberta, British Columbia, Manitoba, Northwest Territories, Nunavut, Quebec, Saskatchewan, and Yukon 13% (HST) in Ontario 15% (HST) in New Brunswick, Newfoundland and Labrador, Nova Scotia, and Prince Edward Island

PST varies by province. Alberta, Northwest Territories, Nunavut & Yukon = 0%. Saskatchewan 6%. British Columbia & Manitoba 7%. Quebec maintains its own rate (9.975%), which can be found here: (<http://www.revenu.gouv.qc.ca/en/default.aspx>) New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario & Prince Edward Island do not have a PST. Additionally, there can be exceptions by province and product.

GST = Goods and Services Tax

HST = Harmonized Sales Tax is a combination of federal and provincial sales taxes on goods in certain Canadian provinces.

PST = Provincial Sales Tax