

Country of Destination



Canada

Citrus Variety

Oranges
Lemons
Mandarins
Clementines
Grapefruit/Pomelos

Tariff

Free
Free
Free
Free
Free

Tax

5% HST-Federal + 10% HST-Provincial
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Formula: 5% HST-Federal + 10% HST-Provincial + (FOB & Duty which is free)

Notes:

General information regarding the GST/HST can be found here: (<http://www.cra-arc.gc.ca/tx/bsnss/tpcs/gst-tps/menu-eng.html>). The HST portion will vary by province as follows: Alberta, Northwest Territories, Nunavut and the Yukon taxes are free. Saskatchewan is 5%. British Columbia is 7% and Manitoba 6%. Ontario is 8%. Prince Edward island, Nova Scotia, New Brunswick, Newfoundland and Labrador are 10%. Quebec maintains its own rate (9.975%), which can be found here: (<http://www.revenu.gouv.qc.ca/en/default.aspx>). 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 taxes on goods in certain Canadian provinces.