

Country of Destination



Guatemala

Citrus Variety

Oranges
Lemons
Mandarins
Clementines
Grapefruit/Pomelos

Tariff

Free
Free
Free
Free
Free

Tax

12% VAT based on (CIF value + Duty)
12% VAT based on (CIF value + Duty)
12% VAT based on (CIF value + Duty)
12% VAT based on (CIF value + Duty)
12% VAT based on (CIF value + Duty)

Other Taxes/Charges

CIF = Cost of goods, Insurance & Freight
VAT = Value Added Tax