## **Country of Destination**



## Japan

Citrus Variety	Tariff	Тах
Oranges	Free	CIF + Duty + 8% Consumption Tax
Lemons	Free	CIF + Duty + 8% Consumption Tax
Mandarins	17%	CIF + Duty + 8% Consumption Tax
Clementines	17%	CIF + Duty + 8% Consumption Tax
Grapefruit/Pomelos	10%	CIF + Duty + 8% Consumption Tax

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