

Country of Destination



Japan

Citrus Variety	Date Range	Tariff	Tax
Oranges	Imported from Jan 1 - May 31, 2022	5.3%	CIF value + Duty + 8% Consumption Tax
	Imported from June 1 - Nov 30, 2022	2.6%	CIF value + Duty + 8% Consumption Tax
	Imported from Dec 1 - Dec 31, 2022	5.3%	CIF value + Duty + 8% Consumption Tax
Lemons		Free	CIF value + Duty + 8% Consumption Tax
Mandarins		17%	CIF value + Duty + 8% Consumption Tax
Clementines		17%	CIF value + Duty + 8% Consumption Tax
Grapefruit/Pomelos		10%	CIF value + Duty + 8% Consumption Tax

CIF = Cost of goods, Insurance & Freight

VAT = Value Added Tax