

Country of Destination



Korea

Citrus Variety	Tariff	Tax	Other Taxes/Charges
Oranges	*0%	10% VAT based on (CIF value +Duty)	50% Over -Quota Duty
Lemons	Free	10% VAT based on (CIF value +Duty)	
Mandarins	9.5%	10% VAT based on (CIF value +Duty)	
Clementines	9.5%	10% VAT based on (CIF value +Duty)	
Grapefruit/Pomelos	Free	10% VAT based on (CIF value +Duty)	

*Oranges are the only citrus variety that has a TRQ. The TRQ is structured to allow a specified quota of imports at a 0% tariff rate for the period of Sept 1 – Feb 28. Once the quota has been reached, a tariff rate of 50% applies. The quota rises by 3% per year in perpetuity. See chart below.

The tariff rate applied from March – August is 0%.

Oranges imported from Sept 1 – Feb 28		
Year	<u>TRQ Quantity (Metric Tons)</u>	<u>Over-Quota Duty</u>
2025	3,672	50%
2026	3,782	50%
2027	3,895	50%
2028	4,012	50%

CIF = Cost of goods, Insurance & Freight

VAT = Value Added Tax

TRQ = Tariff Rate Quota