

Country of Destination



Korea

Citrus Variety	Tariff	Tax	Other Taxes/Charges
Oranges	Free	10% VAT based on (CIF value +Duty)	
Lemons	Free	10% VAT based on (CIF value +Duty)	
Mandarins	38.4%	10% VAT based on (CIF value +Duty)	
Clementines	38.4%	10% VAT based on (CIF value +Duty)	
Grapefruit/Pomelos	Free	10% VAT based on (CIF value +Duty)	

CIF = Cost of goods, Insurance & Freight

VAT = Value Added Tax