

## Country of Destination



## Netherlands

### Citrus Variety

Oranges  
 Navels  
 Lemons  
 Mandarins  
 Clementines  
 Grapefruit/Pomelos

### Tariff

16%  
 See Formula/Notes  
 See Formula/Notes  
 See Formula/Notes  
 See Formula/Notes  
 1.5%

### Tax

9% VAT based on (CIF value + Duty)  
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#### Tariff Formula:

As the CIF value decreases, the tariff increases with an additional EUR amount per 100 kilos added to the cost. The tariff formula for the EU is complicated. Consult with your importer or tariff advisor. The tables below are an example:

#### Oranges:

##### CIF Value is:

35.400 EUR per 100 kilograms or higher  
 34.700 EUR / 100 kilos  
 34.000 EUR / 100 kilos  
 33.300 EUR / 100 kilos  
 32.600 EUR / 100 kilos  
 Value less than 32.600 EUR

##### Add this amount

16.000%  
 16.000% + 0.700 EUR per 100 kilos  
 16.000% + 1.400 EUR per 100 kilos  
 16.000% + 2.100 EUR per 100 kilos  
 16.000% + 2.800 EUR per 100 kilos  
 16.000% + 7.100 EUR per 100 kilos

Lemons:	<b><u>CIF Value is:</u></b>	<b><u>Add this amount</u></b>
	46.200 EUR per 100 kilograms or higher	6.400%
	45.300 EUR / 100 kilos	6.400% + 0.900 EUR per 100 kilos
	44.400 EUR / 100 kilos	6.400% + 1.800 EUR per 100 kilos
	43.400 EUR / 100 kilos	6.400% + 2.800 EUR per 100 kilos
	42.500 EUR / 100 kilos	6.400% + 3.700 EUR per 100 kilos
Value less than 42.500 EUR	6.400% +25.600 EUR per 100 kilos	
Mandarins	<b><u>CIF Value is</u></b>	<b><u>Add this amount</u></b>
	28.600 EUR per 100 kilograms	16.000%
	28.000 EUR / 100 kilos	16.000% + 0.600 EUR per 100 kilos
	27.500 EUR / 100 kilos	16.000% + 1.100 EUR per 100 kilos
	26.900 EUR / 100 kilos	16.000% + 1.700 EUR per 100 kilos
	26.300 EUR / 100 kilos	16.000% + 2.300 EUR per 100 kilos
Value less than 26.300 EUR	16.000% + 10.600 EUR per 100 kilos	

Notes: This duty varies with the declared entry price of the goods, as specified in the formula

CIF = Cost of goods, Insurance & Freight

VAT = Value Added Tax