

Country of Destination



Netherlands

Citrus Variety

Oranges
 Navels
 Lemons
 Mandarins
 Clementines
 Grapefruit/Pomelos

Tariff

12%
 See Formula/Notes
 See Formula/Notes
 16%
 16%
 2.4%

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

4.8%
 4.8% + 0.70 EUR per 100 kilos
 4.8% + 1.40 EUR per 100 kilos
 4.8% + 2.10 EUR per 100 kilos
 4.8% + 2.80 EUR per 100 kilos
 4.8% + 7.10 EUR per 100 kilos

Lemons:	<u>CIF Value is:</u>	<u>Add this amount</u>
	46.200 EUR per 100 kilograms or higher	6.4%
	45.300 EUR / 100 kilos	6.4% + 0.90 EUR per 100 kilos
	44.400 EUR / 100 kilos	6.4% + 1.80 EUR per 100 kilos
	43.400 EUR / 100 kilos	6.4% + 2.80 EUR per 100 kilos
	42.500 EUR / 100 kilos	6.4% + 3.70 EUR per 100 kilos
	41.600 EUR / 100 kilos	6.4% + 4.60 EUR per 100 kilos
	40.700 EUR / 100 kilos	6.4% + 5.50 EUR per 100 kilos
	39.700 EUR / 100 kilos	6.4% + 6.50 EUR per 100 kilos
	38.800 EUR / 100 kilos	6.4% +7.40 EUR per 100 kilos
	Value less than 38.800 EUR	6.4% +25.60 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