

Country of Destination



New Zealand

Citrus Variety	Tariff	Tax	Other Taxes/Charges
Oranges	Free	15% VAT based on (CIF value & Duty) + BRSL + IETF	46.4 NZD Biosecurity Risk Screening Levy (BRSL) +40.08 NZD Import Entry Transaction Fee (IETF)
Lemons	Free	15% VAT based on (CIF value & Duty) + BRSL + IETF	46.4 NZD Biosecurity Risk Screening Levy (BRSL) +40.08 NZD Import Entry Transaction Fee (IETF)
Mandarins	Free	15% VAT based on (CIF value & Duty) + BRSL + IETF	46.4 NZD Biosecurity Risk Screening Levy (BRSL) +40.08 NZD Import Entry Transaction Fee (IETF)
Clementines	Free	15% VAT based on (CIF value & Duty) + BRSL + IETF	46.4 NZD Biosecurity Risk Screening Levy (BRSL) +40.08 NZD Import Entry Transaction Fee (IETF)
Grapefruit/Pomelos	Free	15% VAT based on (CIF value & Duty) + BRSL + IETF	46.4 NZD Biosecurity Risk Screening Levy (BRSL) +40.08 NZD Import Entry Transaction Fee (IETF)

Notes: VAT tax charged on CIF + duty + any tax on import except entry fee
Biosecurity Risk Screening Levy - charge is per clearance
Import Entry Transaction (IETF) charge is per clearance

CIF = Cost of goods, Insurance & Freight

VAT = Value Added Tax