

## Country of Destination



## New Zealand

<b>Citrus Variety</b>	<b>Tariff</b>	<b>Tax</b>	<b>Other Taxes/Charges</b>
Oranges	Free	15% VAT based on (CIF value & Duty) + BRSL + IETF	13 NZD Biosecurity Risk Screening Levy (BRSL) +33.03 NZD Import Entry Transaction Fee (IETF)
Lemons	Free	15% VAT based on (CIF value & Duty) + BRSL + IETF	13 NZD Biosecurity Risk Screening Levy (BRSL) +33.03 NZD Import Entry Transaction Fee (IETF)
Mandarins	Free	15% VAT based on (CIF value & Duty) + BRSL + IETF	13 NZD Biosecurity Risk Screening Levy (BRSL) +33.03 NZD Import Entry Transaction Fee (IETF)
Clementines	Free	15% VAT based on (CIF value & Duty) + BRSL + IETF	13 NZD Biosecurity Risk Screening Levy (BRSL) +33.03 NZD Import Entry Transaction Fee (IETF)
Grapefruit/Pomelos	Free	15% VAT based on (CIF value & Duty) + BRSL + IETF	13 NZD Biosecurity Risk Screening Levy (BRSL) +33.03 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