

## Country of Destination



### Peru

Citrus Variety	Tariff	Tax	Other Taxes/Charges
Oranges	Free	CIF value + Duty	VAT exempt/2.5% Insurance Tax (seguro) <sup>(1)</sup>
Lemons	Free	CIF value + Duty	VAT exempt/2.5% Insurance Tax (seguro) <sup>(1)</sup>
Mandarins	Free	CIF value + Duty	VAT exempt/2.5% Insurance Tax (seguro) <sup>(1)</sup>
Clementines	Free	CIF value + Duty	VAT exempt/2.5% Insurance Tax (seguro) <sup>(1)</sup>
Grapefruit/Pomelos	Free	CIF value + Duty	VAT exempt/2.5% Insurance Tax (seguro) <sup>(1)</sup>

Notes: <sup>(1)</sup>

The seguro charge is a charge to compensate for cases where no Insurance was paid on the shipment. If insurance was paid, there is no seguro charge. If insurance was not paid, then the "seguro", calculated by multiplying the charge on this line to the FOB value needs to be included in the DUTY calculation, taking the place of the insurance in CIF.

CIF = Cost of goods, Insurance & Freight

VAT = Value Added Tax