Country of Destination

Philippines

Citrus Variety	Tariff	Tax
Oranges	10%	12% VAT based on (CIF value & Duty) + Customs brokerage fee [1] + 265 PHP documentary stamp (per shipment) + Import processing fee [2] + Wharfage fee [3]
Lemons	10%	12% VAT based on (CIF value & Duty) + Customs brokerage fee [1] + 265 PHP documentary stamp (per shipment) + Import processing fee [2] + Wharfage fee [3]
Mandarins	10%	12% VAT based on (CIF value & Duty) + Customs brokerage fee [1] + 265 PHP documentary stamp (per shipment) + Import processing fee [2] + Wharfage fee [3]
Clementines	10%	12% VAT based on (CIF value & Duty) + Customs brokerage fee [1] + 265 PHP documentary stamp (per shipment) + Import processing fee [2] + Wharfage fee [3]
Grapefruit/Pomelos	7%	12% VAT based on (CIF value & Duty) + Customs brokerage fee [1] + 265 PHP documentary stamp (per shipment) + Import processing fee [2] + Wharfage fee [3]

Notes: VAT tax rate applies to CIF & Duty + any tax or charge on import

[1] Customs Brokerage Fee

If CIF Value & Duty is	Add this amount
less than (<) 10000 PHP	1300 PHP
between 10000 PHP and 20000 PHP	2000 PHP
between 20000 PHP and 30000 PHP	2700 PHP
between 30000 PHP and 40000 PHP	3300 PHP
between 40000 PHP and 50000 PHP	3600 PHP
between 50000 PHP and 60000 PHP	4000 PHP
between 60000 PHP and 100000 PHP	4700 PHP
between 100000 PHP and 200000 PHP	5300 PHP
value is (>) greater than 200000 PHP	5300 PHP +0.00125* (CIF&Duty -200000 PHP)

[2] Import Processing Fee

If CIF Value & Duty is	Add this amount
less than (<) 250000 PHP	250 PHP
between 250000 PHP and 500000 PHP	500 PHP
between 500000 PHP and 750000 PHP	750 PHP
value is (>) greater than 750000 PHP	1000 PHP

[3] Wharfage fees vary, but need to be entered into the VAT calculation.

CIF = Cost of goods, Insurance & Freight
VAT = Value Added Tax