

## Country of Destination



## Singapore

| <b>Citrus Variety</b> | <b>Tariff</b> | <b>Tax</b>                         | <b>Other Taxes/Charges</b> |
|-----------------------|---------------|------------------------------------|----------------------------|
| Oranges               | Free          | 9% VAT based on (CIF value + Duty) |                            |
| Lemons                | Free          | 9% VAT based on (CIF value + Duty) |                            |
| Mandarins             | Free          | 9% VAT based on (CIF value + Duty) |                            |
| Clementines           | Free          | 9% VAT based on (CIF value + Duty) |                            |
| Grapefruit/Pomelos    | Free          | 9% VAT based on (CIF value + Duty) |                            |

CIF = Cost of goods, Insurance & Freight

VAT = Value Added Tax