

Country of Destination



Taiwan

Citrus Variety	Date Range	Tariff	Tax
Oranges	Imported from March 1- Sept 30	20%	5% VAT based on (CIF value + Duty) + 834 TWD per metric ton Commercial Port Dues ⁽¹⁾
Oranges		30%	5% VAT based on (CIF value + Duty) + 834 TWD per metric ton Commercial Port Dues ⁽¹⁾
Lemons	Imported from Jan 1 - Sept 30	15%	5% VAT based on (CIF value + Duty) + 834 TWD per metric ton Commercial Port Dues ⁽¹⁾
Lemons		30%	5% VAT based on (CIF value + Duty) + 834 TWD per metric ton Commercial Port Dues ⁽¹⁾
Mandarins		15%	5% VAT based on (CIF value + Duty) + 834 TWD per metric ton Commercial Port Dues ⁽¹⁾
Clementines		30%	5% VAT based on (CIF value + Duty) + 834 TWD per metric ton Commercial Port Dues ⁽¹⁾
Grapefruit/Pomelos	Imported from Jan 1 - Sept 30	15%	5% VAT based on (CIF value + Duty) + 834 TWD per metric ton Commercial Port Dues ⁽¹⁾
Grapefruit/Pomelos	Imported from Oct 1 - Dec 31	30%	5% VAT based on (CIF value + Duty) + 834 TWD per metric ton Commercial Port Dues ⁽¹⁾
		Notes:	VAT tax rate applies to CIF & Duty + any tax or charge on import. ⁽¹⁾ Rate for container handling charges for the Port of Kaohsiung.

CIF = Cost of goods, Insurance & Freight

VAT = Value Added Tax