

## Country of Destination



**Vietnam**

<b>Citrus Variety</b>	<b>Tariff</b>	<b>Tax</b>
Oranges	20%	5% VAT based on (CIF value + Duty) + 20000 VND Customs Clearance Fee
Lemons	20%	5% VAT based on (CIF value + Duty) + 20000 VND Customs Clearance Fee
Mandarins	30%	5% VAT based on (CIF value + Duty) + 20000 VND Customs Clearance Fee
Clementines	30%	5% VAT based on (CIF value + Duty) + 20000 VND Customs Clearance Fee
Grapefruit/Pomelos	40%	5% VAT based on (CIF value + Duty) + 20000 VND Customs Clearance Fee

CIF = Cost of goods, Insurance & Freight

VAT = Value Added Tax