

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

- 1.- This Chapter does not cover inedible nuts or fruits.
- 2.- Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
- 3.- Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes :
 - (a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
 - (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup),
 provided that they retain the character of dried fruit or dried nuts.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled (+).																		
		Other																		
		- Coconuts :																		
	0801.11.00	-- Desiccated :																		
	0801.11.10	--- Edible 'Copra'	kg							Free				30%	15%	7.5%	2%	30% or Rs.110/ = per kg		
	0801.11.90	--- Other	kg							Free				30%	15%	7.5%	2%	30% or Rs.110/ = per kg		
	0801.12.00	-- In the inner shell (endocarp)	kg							Free				30%	15%	7.5%	2%	30% or Rs.110/ = per kg		
	0801.19.00	-- Other :																		
	0801.19.20	--- Seed Coconut	kg & u							Free				30%	15%	7.5%	2%	30% or Rs.110/ = per kg		

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL		
					AP	AD	BN	GT	IN	PK	SA	SF	SD									
	0801.19.30	--- King coconut	kg & u								Free				30%	15%	7.5%	2%	30% or Rs.110/ = per kg			
	0801.19.90	--- Other	kg								Free				30%	15%	7.5%	2%	30% or Rs.110/ = per kg		*	
		- Brazil nuts :																				
	0801.21.00	-- In shell :																				
	0801.21.10	--- Fresh	kg								Free				30%	15%	7.5%	2%	30% or Rs.110/ = per kg			
	0801.21.90	--- Other	kg								Free				30%	15%	7.5%	2%				
	0801.22.00	-- Shelled	kg								Free				30%	15%	7.5%	2%	30% or Rs.110/ = per kg			
		- Cashew nuts :																				
	0801.31.00	-- In shell :																				
	0801.31.10	--- Fresh	kg	L							Free				30%	15%	7.5%	2%				
	0801.31.90	--- Other	kg	L							Free				30%	15%	7.5%	2%				
	0801.32.00	-- Shelled	kg								Free				30%	15%	7.5%	2%	30% or Rs.110/ = per kg			
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.																				
		- Almonds :																				
	0802.11.00	-- In shell :																				
	0802.11.10	--- Fresh	kg								Free			5%	30%	15%	7.5%	2%				
	0802.11.90	--- Other	kg								Free			5%	30%	15%	7.5%	2%	30% or Rs.110/ = per kg			
	0802.12.00	-- Shelled	kg								Free			5%	30%	15%	7.5%	2%	30% or Rs.110/ = per kg			

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
		- Hazelnuts or filberts (<i>Corylus spp.</i>) :																		
	0802.21.00	-- In shell :																		
	0802.21.10	--- Fresh	kg							Free			5%	30%	15%	7.5%	2%	30% or Rs.110/ = per kg		
	0802.21.90	--- Other	kg							Free			5%	30%	15%	Ex	2%	30% or Rs.110/ = per kg		
	0802.22.00	-- Shelled	kg							Free				30%	15%	Ex	2%	30% or Rs.110/ = per kg		
		- Walnuts :																		
	0802.31.00	-- In shell :																		
	0802.31.10	--- Fresh	kg							Free			5%	30%	15%	7.5%	2%	30% or Rs.110/ = per kg		
	0802.31.90	--- Other	kg							Free			5%	30%	15%	Ex	2%	30% or Rs.110/ = per kg		
	0802.32.00	-- Shelled	kg							Free				30%	15%	Ex	2%	30% or Rs.110/ = per kg		
		- Chestnuts (<i>Castanea spp.</i>) :																		
	0802.41.00	-- In shell	kg							Free			5%	30%	15%	7.5%	2%	30% or Rs.110/ = per kg		
	0802.42.00	-- Shelled	kg							Free			5%	30%	15%	7.5%	2%	30% or Rs.110/ = per kg		
		- Pistachios :																		

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	0802.51.00	-- In shell	kg								Free			5%	30%	15%	7.5%	2%	30% or Rs.110/ = per kg		
	0802.52.00	-- Shelled	kg								Free			5%	30%	15%	7.5%	2%	30% or Rs.110/ = per kg		
		- Macadamia nuts:																			
	0802.61.00	-- In shell	kg								Free			5%	30%	15%	7.5%	2%			
	0802.62.00	-- Shelled	kg								Free			5%	30%	15%	7.5%	2%	30% or Rs.110/ = per kg		
	0802.70.00	- Kola nuts (<i>Cola spp.</i>)	kg								Free				30%	15%	7.5%	2%	30% or Rs.110/ = per kg		
	0802.80.00	- Areca nuts :																			
	0802.80.10	--- Fresh (not shelled or peeled)	kg								Free				30%	15%	7.5%	2%	30% or Rs.110/ = per kg		
	0802.80.90	--- Other	kg								Free				30%	15%	7.5%	2%	30% or Rs.110/ = per kg		
	0802.90.00	- Other:																			
	0802.90.10	--- Fresh (not shelled or peeled)	kg								Free				30%	15%	7.5%	2%	30% or Rs.110/ = per kg		
	0802.90.90	--- Other	kg								Free				30%	15%	7.5%	2%	30% or Rs.110/ = per kg		
08.03		Bananas, including plantains, fresh or dried.																			
	0803.10.00	- Plantains																			

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	0803.10.10	--- Fresh	kg											30%	15%	7.5%	2%	30% or Rs.120/ = per kg			
	0803.10.90	--- Other	kg											30%	15%	7.5%	2%	30% or Rs.120/ = per kg			
	0803.90.00	- Other																			
	0803.90.10	--- Fresh	kg											30%	15%	7.5%	2%	30% or Rs.120/ = per kg			
	0803.90.90	--- Other	kg											30%	15%	7.5%	2%	30% or Rs.120/ = per kg			
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangoosteens, fresh or dried.																			
	0804.10.00	- Dates :																			
	0804.10.10	--- Fresh	kg						Free	Free			5% or Rs.10/= per kg	4.5% or Rs.10/= per kg	15% or Rs.30/= per kg	15%	7.5%	2%			*
	0804.10.20	--- Dried	kg						Free	Free			5% or Rs.10/= per kg	4.5% or Rs.10/= per kg	15% or Rs.40/= per kg	15%	7.5%	2%			*
	0804.20.00	- Figs :																			
	0804.20.10	--- Fresh	kg							Free			7.5%	5%	30%	15%	7.5%	2%	30% or Rs.120/ = per kg		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	0804.20.20	--- Dried	kg								Free		7.5%	5%	30%	15%	7.5%	2%	30% or Rs.120/ = per kg		
	0804.30.00	- Pineapples :																			
	0804.30.10	--- Fresh	kg												30%	15%	7.5%	2%	30% or Rs.120/ = per kg		
		--- Canned Pineapple	kg	S																	
	0804.30.20	--- Dried	kg												30%	15%	7.5%	2%	30% or Rs.120/ = per kg		
		--- Canned Pineapple	kg	S																	
	0804.40.00	- Avacados :																			
	0804.40.10	--- Fresh	kg												30%	15%	7.5%	2%	30% or Rs.120/ = per kg		
	0804.40.20	--- Dried	kg												30%	15%	7.5%	2%	30% or Rs.120/ = per kg		
	0804.50.00	- Guavas, mangoes and mangoesteens :																			
	0804.50.10	--- Guavas, fresh	kg												30%	15%	7.5%	2%	30% or Rs.120/ = per kg		
	0804.50.20	--- Guavas, dried	kg												30%	15%	7.5%	2%	30% or Rs.120/ = per kg		
	0804.50.30	--- Mangoes, fresh	kg												30%	15%	7.5%	2%	30% or Rs.120/ = per kg		
		--- Canned Mangoes	kg	S																	
	0804.50.40	--- Mangoes, dried	kg												30%	15%	7.5%	2%	30% or Rs.120/ = per kg		
		--- Canned Mangoes	kg	S																	
	0804.50.50	--- Mangoesteens, fresh	kg												30%	15%	7.5%	2%	30% or Rs.120/ = per kg		*

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	0804.50.60	--- Mangoosteens, dried	kg												30%	15%	7.5%	2%	30% or Rs.120/ = per kg		*
08.05		Citrus fruit, fresh or dried (+).																			
	0805.10.00	- Oranges :																			
	0805.10.10	--- Fresh	kg							Free	17%	5%	5%	30%	15%	7.5%	2%				*
	0805.10.20	--- Dried	kg							Free	17%	5%	5%	30%	15%	7.5%	2%	20% or Rs.120/ = per kg		*	
		- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :																			
	0805.21.00	-- Mandarins (including tangerines and satsumas) :																			
	0805.21.10	--- Fresh	kg							Free	17%	5%	5%	30%	15%	7.5%	2%	Rs.30/= per kg			
	0805.21.20	--- Dried	kg							Free	17%	5%	5%	30%	15%	7.5%	2%	30% or Rs.120/ = per kg			
	0805.22.00	-- Clementines :																			
	0805.22.10	--- Fresh	kg							Free	17%	5%	5%	30%	15%	7.5%	2%	Rs.30/= per kg			
	0805.22.20	--- Dried	kg							Free	17%	5%	5%	30%	15%	7.5%	2%	30% or Rs.120/ = per kg			
	0805.29.00	-- Other :																			
	0805.29.10	--- Fresh	kg							Free	17%	5%	5%	30%	15%	7.5%	2%	Rs.30/= per kg			
	0805.29.20	--- Dried	kg							Free	17%	5%	5%	30%	15%	7.5%	2%	30% or Rs.120/ = per kg			

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	0805.40.00	- Grapefruit, including pomelos :																			
	0805.40.10	--- Fresh	kg							Free				30%	15%	7.5%	2%	30% or Rs.120/ = per kg			
	0805.40.20	--- Dried	kg							Free				30%	15%	7.5%	2%	30% or Rs.120/ = per kg			
	0805.50.00	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>) :																			
	0805.50.10	--- Fresh	kg											30%	15%	7.5%	2%	30% or Rs.120/ = per kg			
	0805.50.20	--- Dried	kg											30%	15%	7.5%	2%	30% or Rs.120/ = per kg			
	0805.90.00	- Other :																			
	0805.90.10	--- Fresh	kg							Free				30%	15%	7.5%	2%	30% or Rs.120/ = per kg			
	0805.90.20	--- Dried	kg							Free				30%	15%	7.5%	2%	30% or Rs.120/ = per kg			
08.06		Grapes, fresh or dried.																			
	0806.10.00	- Fresh	kg				25.02%				17%			30%	15%	7.5%	2%				*
	0806.20.00	- Dried	kg							Free				30% or Rs.80/ = per kg	15%	7.5%	2%				*

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD								
08.07		Melons (including watermelons) and papaws (papayas), fresh.																			
		- Melons (including watermelons) :																			
	0807.11.00	-- Watermelons	kg											30%	15%	7.5%	2%	30% or Rs.120/= per kg			
	0807.19.00	-- Other	kg											30%	15%	7.5%	2%	30% or Rs.120/= per kg			
	0807.20.00	- Papaws (papayas)	kg											30%	15%	7.5%	2%	30% or Rs.120/= per kg			
08.08		Apples, pears and quinces, fresh.																			
	0808.10.00	- Apples	kg				25.02%			Free	17%	5%	Free	30%	15%	7.5%	2%			*	
	0808.30.00	- Pears	kg							Free		5% or Rs.15/= per kg	5% or Rs.15/= per kg	30% or Rs.80/= per kg	15%	7.5%	2%			*	
	0808.40.00	- Quinces	kg							Free		5% or Rs.15/= per kg	5% or Rs.15/= per kg	30% or Rs.80/= per kg	15%	7.5%	2%	30% or Rs.120/= per kg			
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.																			

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	0809.10.00	- Apricots	kg								Free			5%	30%	15%	7.5%	2%	30% or Rs.120/ = per kg		
		- Cherries:																			
	0809.21.00	-- Sour cherries (<i>Prunus cerasus</i>)	kg								Free			5%	30%	15%	7.5%	2%	30% or Rs.120/ = per kg		
	0809.29.00	-- Other	kg								Free			5%	30%	15%	7.5%	2%	30% or Rs.120/ = per kg		*
	0809.30.00	- Peaches, including nectarines	kg								Free			5%	30%	15%	7.5%	2%	30% or Rs.120/ = per kg		
	0809.40.00	- Plums and sloes	kg								Free				30% or Rs.80/ = per kg	15%	7.5%	2%			*
08.10		Other fruit, fresh.																			
	0810.10.00	- Strawberries	kg												30%	15%	7.5%	2%	30% or Rs.120/ = per kg		
	0810.20.00	- Raspberries, blackberries, mulberries and loganberries	kg								Free				30%	15%	Ex	2%	30% or Rs.120/ = per kg		
	0810.30.00	- Black, white or red currants and gooseberries	kg								Free				30%	15%	Ex	2%	30% or Rs.120/ = per kg		
	0810.40.00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	kg								Free		7.5%	5%	30%	15%	Ex	2%	30% or Rs.120/ = per kg		

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	0810.50.00	- Kiwifruit	kg							Free	Free		5% or Rs.15/= per kg	5% or Rs.15/= per kg	30% or Rs.80/= per kg	15%	Ex	2%			*
	0810.60.00	- Durians	kg												30%	15%	7.5%	2%	30% or Rs.120/= per kg		
	0810.70.00	- Persimmons	kg							Free					30%	15%	7.5%	2%	30% or Rs.120/= per kg		
	0810.90.00	- Other :																			
	0810.90.10	--- Cocoa nuts, raw	kg							Free					30%	15%	7.5%	2%	30% or Rs.120/= per kg		
	0810.90.90	--- Other	kg							Free					30% or Rs.80/= per kg	15%	7.5%	2%			*
08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.																			
	0811.10.00	- Strawberries	kg												30%	15%	7.5%	2%	30% or Rs.120/= per kg		
	0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	kg							Free					30%	15%	7.5%	2%	30% or Rs.120/= per kg		

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	0811.90.00	- Other	kg								Free				30%	15%	7.5%	2%	30% or Rs.120/ = per kg		
08.12		Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.																			
	0812.10.00	- Cherries	kg								Free			5%	30%	15%	7.5%	2%	30% or Rs.120/ = per kg		
	0812.90.00	- Other	kg		27%					Free	Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.120/ = per kg		
08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.																			
	0813.10.00	- Apricots	kg								Free			5%	30%	15%	7.5%	2%	30% or Rs.120/ = per kg		
	0813.20.00	- Prunes	kg								Free			5%	30%	15%	7.5%	2%	30% or Rs.120/ = per kg		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	0813.30.00	- Apples	kg								Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.120/ = per kg		
	0813.40.00	- Other fruit :																			
	0813.40.10	--- Tamarind	kg												30%	15%	7.5%	2%	30% or Rs.120/ = per kg		
	0813.40.90	--- Other	kg												30%	15%	7.5%	2%	30% or Rs.120/ = per kg		
	0813.50.00	- Mixtures of nuts or dried fruits of this Chapter	kg								Free				30%	15%	7.5%	2%	30% or Rs.120/ = per kg		
08.14	0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	kg								Free				30%	15%	7.5%	2%	30% or Rs.120/ = per kg		