

## 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 syr up),
- 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	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>08.01</b>			<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled (+).</b>																		
		-	Coconuts :																		
	0801.11.00	--	Desiccated :																		
	0801.11.10	---	Edible 'Copra'	kg							Free					30%	8%	10.0%	30% or Rs.110/= per kg		
	0801.11.90	---	Other	kg							Free					30%	8%	10.0%	30% or Rs.110/= per kg		
	0801.12.00	--	In the inner shell (endocarp)	kg							Free					30%	8%	10.0%	30% or Rs.110/= per kg		
	0801.19.00	--	Other :																		
	0801.19.20	---	Seed Coconut	kg & u							Free					30%	8%	10.0%	30% or Rs.110/= per kg		
	0801.19.30	---	King coconut	kg & u							Free					30%	8%	10.0%	30% or Rs.110/= per kg		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	0801.19.90	---	Other	kg							Free					30%	8%	10.0%	30% or Rs.110/= per kg		
		-	Brazil nuts :																		
	0801.21.00	--	In shell :																		
	0801.21.10	---	Fresh	kg							Free					30%	8%	10.0%	30% or Rs.110/= per kg		
	0801.21.90	---	Other	kg							Free					30%	8%	10.0%			
	0801.22.00	--	Shelled	kg							Free					30%	8%	10.0%	30% or Rs.110/= per kg		
		-	Cashew nuts :																		
	0801.31.00	--	In shell :																		
	0801.31.10	---	Fresh	kg	L						Free					30%	8%	10.0%			
	0801.31.90	---	Other	kg	L						Free					30%	8%	10.0%			
	0801.32.00	--	Shelled	kg							Free					30%	8%	10.0%	30% or Rs.110/= per kg		
<b>08.02</b>			<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>																		
		-	Almonds :																		
	0802.11.00	--	In shell :																		
	0802.11.10	---	Fresh	kg							Free			5%		30%	8%	10.0%			
	0802.11.90	---	Other	kg							Free			5%		30%	8%	10.0%	30% or Rs.110/= per kg		
	0802.12.00	--	Shelled	kg							Free			5%		30%	8%	10.0%	30% or Rs.110/= per kg		
		-	Hazelnuts or filberts ( <i>Corylus spp.</i> ) :																		
	0802.21.00	--	In shell :																		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	0802.21.10	---	Fresh	kg							Free			5%		30%	8%	10.0%			
	0802.21.90	---	Other	kg							Free			5%		30%	8%	Ex	30% or Rs.110/= per kg		
	0802.22.00	--	Shelled	kg							Free					30%	8%	Ex			
		-	Walnuts :																		
	0802.31.00	--	In shell :																		
	0802.31.10	---	Fresh	kg							Free			5%		30%	8%	10.0%			
	0802.31.90	---	Other	kg							Free			5%		30%	8%	Ex	30% or Rs.110/= per kg		
	0802.32.00	--	Shelled	kg							Free					30%	8%	Ex			
		-	Chestnuts ( <i>Castanea spp.</i> ) :																		
	0802.41.00	--	In shell	kg							Free			5%		30%	8%	10.0%			
	0802.42.00	--	Shelled	kg							Free			5%		30%	8%	10.0%			
		-	Pistachios :																		
	0802.51.00	--	In shell	kg							Free			5%		30%	8%	10.0%			
	0802.52.00	--	Shelled	kg							Free			5%		30%	8%	10.0%			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
		-	Macadamia nuts:																		
	0802.61.00	--	In shell	kg							Free			5%		30%	8%	10.0%			
	0802.62.00	--	Shelled	kg							Free			5%		30%	8%	10.0%			
	0802.70.00	-	Kola nuts ( <i>Cola spp.</i> )	kg							Free					30%	8%	10.0%			
	0802.80.00	-	Areca nuts :																		
	0802.80.10	---	Fresh (not shelled or peeled)	kg	L						Free					30%	8%	10.0%	30% or Rs.110/= per kg		
	0802.80.90	---	Other	kg	L						Free					30%	8%	10.0%	30% or Rs.110/= per kg		
	0802.90.00	-	Other:																		
	0802.90.10	---	Fresh (not shelled or peeled)	kg							Free					30%	8%	10.0%			
	0802.90.90	---	Other	kg							Free					30%	8%	10.0%			
<b>08.03</b>			<b>Bananas, including plantains, fresh or dried.</b>																		
	0803.10.00	-	Plantains																		
	0803.10.10	---	Fresh	kg												30%	8%	10.0%	30% or Rs.120/= per kg		
	0803.10.90	---	Other	kg												30%	8%	10.0%	30% or Rs.120/= per kg		
	0803.90.00	-	Other																		
	0803.90.10	---	Fresh	kg												30%	8%	10.0%	30% or Rs.120/= per kg		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	0803.90.90	---	Other	kg												30%	8%	10.0%	30% or Rs.120/= per kg		
<b>08.04</b>			<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangoosteens, fresh or dried.</b>																		
	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	8%	10.0%			*
	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	8%	10.0%			*
	0804.20.00	-	Figs :																		
	0804.20.10	---	Fresh	kg							Free		7.5%	5%		30%	8%	10.0%	30% or Rs.120/= per kg		
	0804.20.20	---	Dried	kg							Free		7.5%	5%		30%	8%	10.0%	30% or Rs.120/= per kg		
	0804.30.00	-	Pineapples :																		
	0804.30.10	---	Fresh	kg												30%	8%	10.0%	30% or Rs.120/= per kg		
	0804.30.20	---	Dried	kg												30%	8%	10.0%	30% or Rs.120/= per kg		

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	0804.40.00	-	Avacados :																		
	0804.40.10	---	Fresh	kg												30%	8%	10.0%	30% or Rs.120/= per kg		
	0804.40.20	---	Dried	kg												30%	8%	10.0%	30% or Rs.120/= per kg		
	0804.50.00	-	Guavas, mangoes and mangoesteens :																		
	0804.50.10	---	Guavas, fresh	kg												30%	8%	10.0%	30% or Rs.120/= per kg		
	0804.50.20	---	Guavas, dried	kg												30%	8%	10.0%	30% or Rs.120/= per kg		
	0804.50.30	---	Mangoes, fresh	kg												30%	8%	10.0%	30% or Rs.120/= per kg		
	0804.50.40	---	Mangoes, dried	kg												30%	8%	10.0%	30% or Rs.120/= per kg		
	0804.50.50	---	Mangoesteens, fresh	kg												30%	8%	10.0%	30% or Rs.120/= per kg		*
	0804.50.60	---	Mangoesteens, dried	kg												30%	8%	10.0%	30% or Rs.120/= per kg		*
<b>08.05</b>			<b>Citrus fruit, fresh or dried (+).</b>																		
	0805.10.00	-	Oranges :																		
	0805.10.10	---	Fresh	kg							Free	17%	5%	5%		30%	8%	10.0%			*

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	0805.10.20	---	Dried	kg							Free	17%	5%	5%		30%	8%	10.0%	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%	8%	10.0%	Rs.30/= per kg		
	0805.21.20	---	Dried	kg							Free	17%	5%	5%		30%	8%	10.0%	30% or Rs.120/= per kg		
	0805.22.00	--	Clementines :																		
	0805.22.10	---	Fresh	kg							Free	17%	5%	5%		30%	8%	10.0%	Rs.30/= per kg		
	0805.22.20	---	Dried	kg							Free	17%	5%	5%		30%	8%	10.0%	30% or Rs.120/= per kg		
	0805.29.00	--	Other :																		
	0805.29.10	---	Fresh	kg							Free	17%	5%	5%		30%	8%	10.0%	Rs.30/= per kg		
	0805.29.20	---	Dried	kg							Free	17%	5%	5%		30%	8%	10.0%	30% or Rs.120/= per kg		
	0805.40.00	-	Grapefruit, including pomelos :																		
	0805.40.10	---	Fresh	kg							Free					30%	8%	10.0%	30% or Rs.120/= per kg		
	0805.40.20	---	Dried	kg							Free					30%	8%	10.0%	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> ) :																		

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	0805.50.10	---	Fresh	kg											30%	8%	10.0%	30% or Rs.120/= per kg			
	0805.50.20	---	Dried	kg											30%	8%	10.0%	30% or Rs.120/= per kg			
	0805.90.00	-	Other :																		
	0805.90.10	---	Fresh	kg						Free					30%	8%	10.0%	30% or Rs.120/= per kg			
	0805.90.20	---	Dried	kg						Free					30%	8%	10.0%	30% or Rs.120/= per kg			
08.06			Grapes, fresh or dried.																		
	0806.10.00	-	Fresh	kg					25.02%			17%				30%	8%	10.0%		*	
	0806.20.00	-	Dried	kg						Free					30% or Rs.80/ = per kg	8%	10.0%			*	
08.07			Melons (including watermelons) and papaws (papayas), fresh.																		
		-	Melons (including watermelons) :																		
	0807.11.00	--	Watermelons	kg											30%	8%	10.0%	30% or Rs.120/= per kg			
	0807.19.00	--	Other	kg											30%	8%	10.0%	30% or Rs.120/= per kg			



HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	0807.20.00	-	Papaws (papayas)	kg											30%	8%	10.0%	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%	8%	10.0%			*	
	0808.30.00	-	Pears	kg						Free		5% or Rs.15/= per kg	5% or Rs.15/= per kg	30% or Rs.80/= per kg		8%	10.0%			*	
	0808.40.00	-	Quinces	kg						Free		5% or Rs.15/= per kg	5% or Rs.15/= per kg	30% or Rs.80/= per kg		8%	10.0%				
08.09			Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.																		
	0809.10.00	-	Apricots	kg						Free			5%		30%	8%	10.0%	30% or Rs.120/= per kg			
		-	Cherries:																		
	0809.21.00	--	Sour cherries ( <i>Prunus cerasus</i> )	kg						Free			5%		30%	8%	10.0%	30% or Rs.120/= per kg			
	0809.29.00	--	Other	kg						Free			5%		30%	8%	10.0%	30% or Rs.120/= per kg		*	
	0809.30.00	-	Peaches, including nectarines	kg						Free			5%		30%	8%	10.0%	30% or Rs.120/= per kg			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	0809.40.00	-	Plums and sloes	kg							Free					30% or Rs.80/= per kg	8%	10.0%		*	
08.10			Other fruit, fresh.																		
	0810.10.00	-	Strawberries	kg												30%	8%	10.0%	30% or Rs.120/= per kg		
	0810.20.00	-	Raspberries, blackberries, mulberries and loganberries	kg							Free					30%	8%	Ex			
	0810.30.00	-	Black, white or red currants and gooseberries	kg							Free					30%	8%	Ex			
	0810.40.00	-	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	kg							Free		7.5%	5%		30%	8%	Ex			
	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	8%	Ex		*	
	0810.60.00	-	Durians	kg												30%	8%	10.0%	30% or Rs.120/= per kg		
	0810.70.00	-	Persimmons	kg							Free					30%	8%	10.0%			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	0810.90.00	-	Other :																		
	0810.90.10	---	Cocoa nuts, raw	kg							Free					30%	8%	10.0%	30% or Rs.120/= per kg		
	0810.90.90	---	Other	kg							Free					30% or Rs.80/= per kg	8%	10.0%		*	
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%	8%	10.0%	30% or Rs.120/= per kg		
	0811.20.00	-	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and	kg							Free					30%	8%	10.0%	30% or Rs.120/= per kg		
	0811.90.00	-	Other	kg							Free					30%	8%	10.0%	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.																		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	0812.10.00	-	Cherries	kg						Free			5%		30%	8%	10.0%				
	0812.90.00	-	Other	kg		27%				Free	Free		5%	5%	30%	8%	10.0%	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%	8%	10.0%				
	0813.20.00	-	Prunes	kg						Free			5%		30%	8%	10.0%				
	0813.30.00	-	Apples	kg						Free		5%	5%		30%	8%	10.0%				
	0813.40.00	-	Other fruit :																		
	0813.40.10	---	Tamarind	kg	L										30%	8%	10.0%	30% or Rs.120/= per kg			
	0813.40.90	---	Other	kg											30%	8%	10.0%	30% or Rs.120/= per kg			
	0813.50.00	-	Mixtures of nuts or dried fruits of this Chapter	kg						Free					30%	8%	10.0%	30% or Rs.120/= per kg			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
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%	8%	10.0%	30% or Rs.120/= per kg		