

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	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled (+).																		
		- Coconuts :																		
	0801.11.00	-- Desiccated :																		
	0801.11.10	--- Edible 'Copra'	kg							Free					15%	8%	10.0%	45% or Rs.185/= per kg		
	0801.11.90	--- Other	kg							Free					15%	8%	10.0%	45% or Rs.185/= per kg		
	0801.12.00	-- In the inner shell (endocarp)	kg							Free					15%	8%	10.0%	45% or Rs.185/= per kg		
	0801.19.00	-- Other :																		
	0801.19.20	--- Seed Coconut	kg & u							Free					15%	8%	10.0%	45% or Rs.185/= per kg		
	0801.19.30	--- King coconut	kg & u							Free					15%	8%	10.0%	45% or Rs.185/= per kg		

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	0801.19.90	--- Other	kg								Free					15%	8%	10.0%	45% or Rs.185/= per kg			
		- Brazil nuts :																				
	0801.21.00	-- In shell :																				
	0801.21.10	--- Fresh	kg								Free					15%	8%	10.0%	45% or Rs.185/= per kg			
	0801.21.90	--- Other	kg								Free					15%	8%	10.0%	45% or Rs.185/= per kg			
	0801.22.00	-- Shelled	kg								Free					15%	8%	10.0%	45% or Rs.185/= per kg			
		- Cashew nuts :																				
	0801.31.00	-- In shell :																				
	0801.31.10	--- Fresh	kg	L							Free					15%	8%	10.0%	15%			
	0801.31.90	--- Other	kg	L							Free					15%	8%	10.0%	15%			
	0801.32.00	-- Shelled	kg	TS							Free					15%	8%	10.0%	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%		15%	8%	10.0%	15%			
	0802.11.90	--- Other	kg								Free			5%		15%	8%	10.0%	30% or Rs.110/= per kg			
	0802.12.00	-- Shelled	kg								Free			5%		15%	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)	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	0802.21.10	--- Fresh	kg								Free			5%		15%	8%	10.0%	15%		
	0802.21.90	--- Other	kg								Free			5%		15%	8%	Ex	30% or Rs.110/= per kg		
	0802.22.00	-- Shelled	kg								Free					15%	8%	Ex	15%		
		- Walnuts :																			
	0802.31.00	-- In shell :																			
	0802.31.10	--- Fresh	kg								Free			5%		15%	8%	10.0%	15%		
	0802.31.90	--- Other	kg								Free			5%		15%	8%	Ex	30% or Rs.110/= per kg		
	0802.32.00	-- Shelled	kg								Free					15%	8%	Ex	15%		
		- Chestnuts (<i>Castanea spp.</i>) :																			
	0802.41.00	-- In shell	kg								Free			5%		15%	8%	10.0%	15%		
	0802.42.00	-- Shelled	kg								Free			5%		15%	8%	10.0%	15%		
		- Pistachios :																			
	0802.51.00	-- In shell	kg								Free			5%		15%	8%	10.0%	15%		
	0802.52.00	-- Shelled	kg								Free			5%		15%	8%	10.0%	15%		

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
		- Macadamia nuts:																			
	0802.61.00	-- In shell	kg							Free				5%		15%	8%	10.0%	15%		
	0802.62.00	-- Shelled	kg							Free				5%		15%	8%	10.0%	15%		
	0802.70.00	- Kola nuts (<i>Cola spp.</i>)	kg							Free						15%	8%	10.0%	15%		
	0802.80.00	- Areca nuts :																			
	0802.80.10	--- Fresh (not shelled or peeled)	kg	TB						Free						15%	8%	10.0%	45% or Rs.180/= per kg		
	0802.80.90	--- Other	kg	TB						Free						15%	8%	10.0%	45% or Rs.180/= per kg		
	0802.90.00	- Other:																			
	0802.90.10	--- Fresh (not shelled or peeled)	kg							Free						15%	8%	10.0%	15%		
	0802.90.90	--- Other	kg							Free						15%	8%	10.0%	15%		
08.03		Bananas, including plantains, fresh or dried.																			
	0803.10.00	- Plantains																			
	0803.10.10	--- Fresh	kg	TS												15%	8%	10.0%	45% or Rs.190/= per kg		
	0803.10.90	--- Other	kg	TS												15%	8%	10.0%	45% or Rs.190/= per kg		
	0803.90.00	- Other																			
	0803.90.10	--- Fresh	kg	TS												15%	8%	10.0%	45% or Rs.190/= per kg		

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL		
					AP	AD	BN	GT	IN	PK	SA	SF	SD							SG	
	0803.90.90	--- Other	kg	TS											15%	8%	10.0%	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		10% or Rs.30/= per kg	8%	10.0%	5%			*	
	0804.10.20	--- Dried	kg					Free	Free		5% or Rs.10/= per kg	4.5% or Rs.10/= per kg		10% or Rs.40/= per kg	8%	10.0%	5%			*	
	0804.20.00	- Figs :																			
	0804.20.10	--- Fresh	kg						Free		7.5%	5%		15%	8%	10.0%	45% or Rs.190/= per kg				
	0804.20.20	--- Dried	kg						Free		7.5%	5%		15%	8%	10.0%	45% or Rs.190/= per kg				
	0804.30.00	- Pineapples :																			
	0804.30.10	--- Fresh	kg	TS											15%	8%	10.0%	45% or Rs.190/= per kg			
	0804.30.20	--- Dried	kg	TS											15%	8%	10.0%	45% or Rs.190/= per kg			

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	0804.40.00	- Avacados :																			
	0804.40.10	--- Fresh	kg	TS											15%	8%	10.0%	45% or Rs.190/= per kg			
	0804.40.20	--- Dried	kg	TS											15%	8%	10.0%	45% or Rs.190/= per kg			
	0804.50.00	- Guavas, mangoes and mangoosteens :																			
	0804.50.10	--- Guavas, fresh	kg	TS											15%	8%	10.0%	45% or Rs.190/= per kg			
	0804.50.20	--- Guavas, dried	kg	TS											15%	8%	10.0%	45% or Rs.190/= per kg			
	0804.50.30	--- Mangoes, fresh	kg	TS											15%	8%	10.0%	45% or Rs.190/= per kg			
	0804.50.40	--- Mangoes, dried	kg	TS											15%	8%	10.0%	45% or Rs.190/= per kg			
	0804.50.50	--- Mangoosteens, fresh	kg	TS											15%	8%	10.0%	45% or Rs.190/= per kg			*
	0804.50.60	--- Mangoosteens, dried	kg	TS											15%	8%	10.0%	45% or Rs.190/= per kg			*
08.05		Citrus fruit, fresh or dried (+).																			
	0805.10.00	- Oranges :																			
	0805.10.10	--- Fresh	kg							Free	17%	5%	5%		15%	8%	10.0%	15%			*

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL	
						AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
	0805.10.20	---	Dried	kg							Free	17%	5%	5%		15%	8%	10.0%	35% or Rs.190/= 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% or Rs. 50/- per kg	5% or Rs. 15/- per kg	5% or Rs. 15/- per kg		15% or Rs. 45/- per kg	8%	10.0%	Rs.30/= per kg		
	0805.21.20	---	Dried	kg							Free	17% or Rs. 50/- per kg	5% or Rs. 15/- per kg	5% or Rs. 15/- per kg		15% or Rs. 45/- per kg	8%	10.0%	45% or Rs.190/= per kg		
	0805.22.00	--	Clementines :																		
	0805.22.10	---	Fresh	kg							Free	17%	5%	5%		15%	8%	10.0%	Rs.30/= per kg		*
	0805.22.20	---	Dried	kg							Free	17%	5%	5%		15%	8%	10.0%	45% or Rs.190/= per kg		*
	0805.29.00	--	Other :																		
	0805.29.10	---	Fresh	kg							Free	17%	5%	5%		15%	8%	10.0%	Rs.30/= per kg		*
	0805.29.20	---	Dried	kg							Free	17%	5%	5%		15%	8%	10.0%	45% or Rs.190/= per kg		*
	0805.40.00	-	Grapefruit, including pomelos :																		
	0805.40.10	---	Fresh	kg							Free					15%	8%	10.0%	45% or Rs.190/= per kg		*
	0805.40.20	---	Dried	kg							Free					15%	8%	10.0%	45% or Rs.190/= 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						
	0805.50.00	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>) :																	

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL		
					AP	AD	BN	GT	IN	PK	SA	SF	SD							SG	
	0805.50.10	--- Fresh	kg												15%	8%	10.0%	45% or Rs.190/= per kg		*	
	0805.50.20	--- Dried	kg												15%	8%	10.0%	45% or Rs.190/= per kg		*	
	0805.90.00	- Other :																			
	0805.90.10	--- Fresh	kg							Free					15%	8%	10.0%	45% or Rs.190/= per kg		*	
	0805.90.20	--- Dried	kg							Free					15%	8%	10.0%	45% or Rs.190/= per kg		*	
08.06		Grapes, fresh or dried.																			
	0806.10.00	- Fresh	kg				13.00%				17%				15%	8%	10.0%	15%		*	
	0806.20.00	- Dried	kg							Free					15% or Rs.40/= per kg	8%	10.0%	15% or Rs.40/= per kg		*	
08.07		Melons (including watermelons) and papaws (papayas), fresh.																			
		- Melons (including watermelons) :																			
	0807.11.00	-- Watermelons	kg	TS											15%	8%	10.0%	45% or Rs.190/= per kg			
	0807.19.00	-- Other	kg	TS											15%	8%	10.0%	45% or Rs.190/= per kg			

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL		
					AP	AD	BN	GT	IN	PK	SA	SF	SD							SG	
	0807.20.00	- Papaws (papayas)	kg												15%	8%	10.0%	45% or Rs.190/= per kg			
08.08		Apples, pears and quinces, fresh.																			
	0808.10.00	- Apples	kg				13.00%			Free	17%	5%	Free		15%	8%	10.0%	15%			*
	0808.30.00	- Pears	kg							Free		5% or Rs.15/= per kg	5% or Rs.15/= per kg		15% or Rs.40/= per kg	8%	10.0%	15% or Rs.40/= per kg			*
	0808.40.00	- Quinces	kg							Free		5% or Rs.15/= per kg	5% or Rs.15/= per kg		15% or Rs.40/= per kg	8%	10.0%	15% or Rs.40/= per kg			*
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.																			
	0809.10.00	- Apricots	kg							Free			5%		15%	8%	10.0%	45% or Rs.190/= per kg			*
		- Cherries:																			
	0809.21.00	-- Sour cherries (<i>Prunus cerasus</i>)	kg							Free			5%		15%	8%	10.0%	45% or Rs.190/= per kg			*
	0809.29.00	-- Other	kg							Free			5%		15%	8%	10.0%	45% or Rs.190/= per kg			*
	0809.30.00	- Peaches, including nectarines	kg							Free			5%		15%	8%	10.0%	45% or Rs.190/= per kg			*

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	0809.40.00	- Plums and sloes	kg								Free					15% or Rs.40/= per kg	8%	10.0%	15% or Rs.40/= per kg		*
08.10		Other fruit, fresh.																			
	0810.10.00	- Strawberries	kg	TS												15%	8%	10.0%	45% or Rs.190/= per kg		
	0810.20.00	- Raspberries, blackberries, mulberries and loganberries	kg								Free					15%	8%	Ex	15%		
	0810.30.00	- Black, white or red currants and gooseberries	kg								Free					15%	8%	Ex	15%		
	0810.40.00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	kg								Free		7.5%	5%		15%	8%	Ex	15%		
	0810.50.00	- Kiwifruit	kg							Free	Free		5% or Rs.15/= per kg	5% or Rs.15/= per kg		15% or Rs.40/= per kg	8%	Ex	15% or Rs.40/= per kg		*
	0810.60.00	- Durians	kg	TS												15%	8%	10.0%	45% or Rs.190/= per kg		
	0810.70.00	- Persimmons	kg								Free					15%	8%	10.0%	15%		

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	0810.90.00	- Other :																			
	0810.90.10	--- Cocoa nuts, raw	kg							Free					15%	8%	10.0%	45% or Rs.135/= per kg			
	0810.90.90	--- Other	kg							Free					15% or Rs.40/= per kg	8%	10.0%	15% or Rs.40/= per kg		*	
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	TS											15%	8%	10.0%	45% or Rs.135/= per kg			
	0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	kg							Free					15%	8%	10.0%	45% or Rs.135/= per kg			
	0811.90.00	- Other	kg							Free					15%	8%	10.0%	45% or Rs.130/= 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)	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	0812.10.00	- Cherries	kg							Free			5%		15%	8%	10.0%	15%			
	0812.90.00	- Other	kg		13.50%				Free	Free		5%	5%		15%	8%	10.0%	45% or Rs.135/= 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%		15%	8%	10.0%	15%			
	0813.20.00	- Prunes	kg							Free			5%		15%	8%	10.0%	15%			
	0813.30.00	- Apples	kg							Free		5%	5%		15%	8%	10.0%	15%			
	0813.40.00	- Other fruit :																			
	0813.40.10	--- Tamarind	kg	TB											15%	8%	10.0%	30% or Rs.165/= per kg			
	0813.40.90	--- Other	kg												15%	8%	10.0%	45% or Rs.145/= per kg			
	0813.50.00	- Mixtures of nuts or dried fruits of this Chapter	kg							Free					15%	8%	10.0%	45% or Rs.120/= per kg			

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL	
					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					15%	8%	10.0%	45% or Rs.140/= per kg		