

## 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 stabilization (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	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	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 (+).																		
		- Coconuts :																		
	0801.11	-- 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	-- In the inner shell (endocarp)								Free				30%	15%	7.5%	2%	30% or Rs.110/= per kg		
	0801.19	-- 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	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					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	-- 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%	30% or Rs.110/= per kg	
	0801.22	-- Shelled		kg						Free				30%	15%	7.5%	2%	30% or Rs.110/= per kg	
		- Cashew nuts :																	
	0801.31	-- In shell :																	
	0801.31.10	--- Fresh	L	kg						Free				30%	15%	7.5%	2%		
	0801.31.90	--- Other	L	kg						Free				30%	15%	7.5%	2%		
	0801.32	-- 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	-- In shell :																	
	0802.11.10	--- Fresh		kg						Free			5%	30%	15%	7.5%	2%	30% or Rs.110/= per kg	
	0802.11.90	--- Other		kg						Free			5%	30%	15%	7.5%	2%	30% or Rs.110/= per kg	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	0802.12	-- Shelled		kg						Free			5%	30%	15%	7.5%	2%	30% or Rs.110/= per kg	
		- Hazelnuts or filberts (Corylus spp.) :																	
	0802.21	-- 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%	7.5%	2%	30% or Rs.110/= per kg	
	0802.22	-- Shelled		kg						Free				30%	15%	7.5%	2%	30% or Rs.110/= per kg	
		- Walnuts :																	
	0802.31	-- 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%	7.5%	2%	30% or Rs.110/= per kg	
	0802.32	-- Shelled		kg						Free				30%	15%	7.5%	2%	30% or Rs.110/= per kg	
		- Chestnuts (Castanea spp.) :																	
	0802.41	-- In shell		kg						Free			5%	30%	15%	7.5%	2%	30% or Rs.110/= per kg	
	0802.42	-- Shelled		kg						Free			5%	30%	15%	7.5%	2%	30% or Rs.110/= per kg	
		- Pistachios :																	
	0802.51	-- In shell		kg						Free			5%	30%	15%	7.5%	2%	30% or Rs.110/= per kg	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	0802.52	-- Shelled		kg						Free			5%	30%	15%	7.5%	2%	30% or Rs.110/= per kg		
		- Macadamia nuts:																		
	0802.61	-- In shell		kg						Free			5%	30%	15%	7.5%	2%	30% or Rs.110/= per kg		
	0802.62	-- Shelled		kg						Free			5%	30%	15%	7.5%	2%	30% or Rs.110/= per kg		
	0802.70	- Kola nuts (Cola spp.)		kg						Free				30%	15%	7.5%	2%	30% or Rs.110/= per kg		
	0802.80	- 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	- Other :																		
	0802.90.10	--- Fresh (not shelled or peeled)								Free				30%	15%	7.5%	2%	30% or Rs.110/= per kg		
	0802.90.90	--- Other								Free				30%	15%	7.5%	2%	30% or Rs.110/= per kg		
08.03		Bananas, including plantains, fresh or dried.																		
	0803.10	- Plantains :																		
	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		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	0803.90	- 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	- Dates :																	
	0804.10.10	--- Fresh		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%	25% or Rs.25/= per kg	*
	0804.10.20	--- Dried		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%	25% or Rs.25/= per kg	*
	0804.20	- Figs :																	
	0804.20.10	--- Fresh		kg						Free		12.5 %	5%	30%	15%	7.5%	2%	30% or Rs.120/= per kg	
	0804.20.20	--- Dried		kg						Free		12.5 %	5%	30%	15%	7.5%	2%	30% or Rs.120/= per kg	
	0804.30	- Pineapples :																	
	0804.30.10	--- Fresh		kg										30%	15%	7.5%	2%	30% or Rs.120/= per kg	
	0804.30.20	--- Dried		kg										30%	15%	7.5%	2%	30% or Rs.120/= per kg	
	0804.40	- Avacados :																	
	0804.40.10	--- Fresh		kg										30%	15%	7.5%	2%	30% or Rs.120/= per kg	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	0804.40.20	--- Dried		kg										30%	15%	7.5%	2%	30% or Rs.120/= per kg	
	0804.50	- 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	
	0804.50.40	--- Mangoes, dried		kg										30%	15%	7.5%	2%	30% or Rs.120/= per kg	
	0804.50.50	--- Mangoesteens, fresh		kg										30%	15%	7.5%	2%	30% or Rs.120/= per kg	
	0804.50.60	--- Mangoesteens, dried		kg										30%	15%	7.5%	2%	30% or Rs.120/= per kg	
08.05		Citrus fruit, fresh or dried.																	
	0805.10	- 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	
	0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :																	
	0805.20.10	--- Fresh		kg						Free	17%	5%	5%	30%	15%	7.5%	2%	Rs.30/= per kg	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	0805.20.20	--- Dried		kg						Free	17%	5%	5%	30%	15%	7.5%	2%	30% or Rs.120/= per kg	
	0805.40	- 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	Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus Iatifolia) :																	
	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	- 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	- Fresh		kg				25.02%			17%			30%	15%	7.5%	2%		*
	0806.20	- Dried		kg						Free				30%	15%	7.5%	2%	30% or Rs.120/= per kg	
08.07		Melons (including watermelons) and papaws (papayas), fresh.																	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD						
		- Melons (including watermelons) :																	
	0807.11	-- Watermelons		kg										30%	15%	7.5%	2%	30% or Rs.120/= per kg	
	0807.19	-- Other		kg										30%	15%	7.5%	2%	30% or Rs.120/= per kg	
	0807.20	- Papaws (papayas)		kg										30%	15%	7.5%	2%	30% or Rs.120/= per kg	
08.08		Apples, pears and quinces, fresh.																	
	0808.10	- Apples		kg				25.02%		Free	17%	5%	Free	30%	15%	7.5%	2%		*
	0808.30	- Pears		kg						Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.120/= per kg	
	0808.40	- Quinces		kg						Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.120/= per kg	
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.																	
	0809.10	- Apricots		kg						Free			5%	30%	15%	7.5%	2%	30% or Rs.120/= per kg	
		- Cherries:																	
	0809.21	-- Sour cherries (Prunus cerasus)		kg						Free			5%	30%	15%	7.5%	2%	30% or Rs.120/= per kg	
	0809.29	-- Other		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							
	0809.30	- Peaches, including nectarines		kg						Free			5%	30%	15%	7.5%	2%	30% or Rs.120/= per kg		
	0809.40	- Plums and sloes		kg						Free				30%	15%	7.5%	2%	30% or Rs.120/= per kg		
08.10		Other fruit, fresh.																		
	0810.10	- Strawberries		kg										30%	15%	7.5%	2%	30% or Rs.120/= per kg		
	0810.20	- Raspberries, blackberries, mulberries and loganberries		kg						Free				30%	15%	7.5%	2%	30% or Rs.120/= per kg		
	0810.30	- Black, white or red currants and gooseberries		kg						Free				30%	15%	7.5%	2%	30% or Rs.120/= per kg		
	0810.40	- Cranberries, bilberries and other fruits of the genus Vaccinium		kg						Free		12.5 %	5%	30%	15%	7.5%	2%	30% or Rs.120/= per kg		
	0810.50	- Kiwifruit		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.120/= per kg		
	0810.60	- Durians		kg										30%	15%	7.5%	2%	30% or Rs.120/= per kg		
	0810.70	- Persimmons		kg						Free				30%	15%	7.5%	2%	30% or Rs.120/= per kg		
	0810.90	- 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%	15%	7.5%	2%	30% or Rs.120/= per kg		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
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	- Strawberries		kg										30%	15%	7.5%	2%	30% or Rs.120/= per kg		
	0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		kg						Free				30%	15%	7.5%	2%	30% or Rs.120/= per kg		
	0811.90	- 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	- Cherries		kg						Free			5%	30%	15%	7.5%	2%	30% or Rs.120/= per kg		
	0812.90	- 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	- Apricots		kg						Free			5%	30%	15%	7.5%	2%	30% or Rs.120/= per kg		
	0813.20	- 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	- Apples		kg						Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.120/= per kg		
	0813.40	- 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	- 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	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		