

**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.D)	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	-- 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	-- 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		
	0801.19.90	--- Other	kg							Free					15%	8%	10.0%	45% or Rs.185/= per kg		
		- Brazil nuts :																		
	0801.21	-- 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		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF							SD
	0801.22.00	--	Shelled	kg							Free					15%	8%	10.0%	45% or Rs.185/= per kg	
		-	Cashew nuts :																	
	0801.31	--	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	
<b>08.02</b>			<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>																	
		-	Almonds :																	
	0802.11	--	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	--	In shell :																	
	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	--	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%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF						
		-	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%
		-	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	-	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	-	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%
<b>08.03</b>			<b>Bananas, including plantains, fresh or dried.</b>																
	0803.10	-	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

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD						
	0803.90	-	Other																	
	0803.90.10	---	Fresh	kg	TS										15%	8%	10.0%	45% or Rs.190/= per kg		
	0803.90.90	---	Other	kg	TS										15%	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	-	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	-	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	-	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		
	0804.40	-	Avocados :																	
	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	-	Guavas, mangoes and mangoosteens :																	

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SCL	
						AP	AD	BN	GT	IN	PK	SA	SF							SD
	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		*
<b>08.05</b>			<b>Citrus fruit, fresh or dried (+).</b>																	
	0805.10	-	Oranges :																	
	0805.10.10	---	Fresh	kg						Free	17%	5%	5%		15%	8%	10.0%	15%		*
	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	--	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	--	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	--	Other :																	
	0805.29.10	---	Fresh	kg						Free	17%	5%	5%		15%	8%	10.0%	Rs.30/= per kg		*

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L		
						AP	AD	BN	GT	IN	PK	SA	SF							SD	SG
	0805.29.20	---	Dried	kg							Free	17%	5%	5%		15%	8%	10.0%	45% or Rs.190/= per kg	*	
	0805.40	-	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	*	
	0805.50	-	Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> ) :																		
	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	-	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	*	
<b>08.06</b>			<b>Grapes, fresh or dried.</b>																		
	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	*	

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>08.07</b>		<b>Melons (including watermelons) and papaws (papayas), fresh.</b>																		
		- 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		
	0807.20.00	- Papaws (papayas)	kg												15%	8%	10.0%	45% or Rs.190/= per kg		
<b>08.08</b>		<b>Apples, pears and quinces, fresh.</b>																		
	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			*
<b>08.09</b>		<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</b>																		
	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			*

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD						
	0809.30.00	-	Peaches, including nectarines	kg							Free			5%		15%	8%	10.0%	45% or Rs.190/= per kg	*
	0809.40.00	-	Plums and sloes	kg							Free					15% or Rs.40/= per kg	8%	10.0%	15% or Rs.40/= per kg	*
<b>08.10</b>			<b>Other fruit, fresh.</b>																	
	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%	
	0810.90	-	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	*



HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>08.11</b>		<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</b>																		
	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		
<b>08.12</b>		<b>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.</b>																		
	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		
<b>08.13</b>		<b>Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.</b>																		
	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	- Other fruit :																		
	0813.40.10	--- Tamarind	kg	TB											15%	8%	10.0%	30% or Rs.165/= per kg		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF							SD
	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		
<b>08.14</b>	0814.00.00		<b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.</b>	kg						Free					15%	8%	10.0%	45% or Rs.140/= per kg		