

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 | | | | | | |
| 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 | | | | | 15% | 8% | 10% | 45% or Rs.185/= per kg | | |
| | 0801.11.90 | --- Other | kg | | | | | | | Free | | | | | 15% | 8% | 10% | 45% or Rs.185/= per kg | | |
| | 0801.12.00 | -- In the inner shell (endocarp) | kg | | | | | | | Free | | | | | 15% | 8% | 10% | 45% or Rs.185/= per kg | | |
| | 0801.19 | -- Other : | | | | | | | | | | | | | | | | | | |
| | 0801.19.20 | --- Seed Coconut | kg & u | | | | | | | Free | | | | | 15% | 8% | 10% | 45% or Rs.185/= per kg | | |
| | 0801.19.30 | --- King coconut | kg & u | | | | | | | Free | | | | | 15% | 8% | 10% | 45% or Rs.185/= per kg | | |
| | 0801.19.90 | --- Other | kg | | | | | | | Free | | | | | 15% | 8% | 10% | 45% or Rs.185/= per kg | | |
| | | - Brazil nuts : | | | | | | | | | | | | | | | | | | |
| | 0801.21 | -- In shell : | | | | | | | | | | | | | | | | | | |
| | 0801.21.10 | --- Fresh | kg | | | | | | | Free | | | | | 15% | 8% | 10% | 45% or Rs.185/= per kg | | |
| | 0801.21.90 | --- Other | kg | | | | | | | Free | | | | | 15% | 8% | 10% | 45% or Rs.185/= per kg | | |
| | 0801.22.00 | -- Shelled | kg | | | | | | | Free | | | | | 15% | 8% | 10% | 45% or Rs.185/= per kg | | |
| | | - Cashew nuts : | | | | | | | | | | | | | | | | | | |
| | 0801.31 | -- In shell : | | | | | | | | | | | | | | | | | | |
| | 0801.31.10 | --- Fresh | kg | L | | | | | | Free | | | | | 15% | 8% | 10% | 15% | | |
| | 0801.31.90 | --- Other | kg | L | | | | | | Free | | | | | 15% | 8% | 10% | 15% | | |
| | 0801.32.00 | -- Shelled | kg | TS | | | | | | Free | | | | | 15% | 8% | 10% | 30% or Rs.110/= per kg | | |

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| 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% | | 15% | 8% | 10% | | 15% | | |
| | 0802.11.90 | --- Other | kg | | | | | | Free | | | 5% | | 15% | 8% | 10% | | 30% or Rs.110/= per kg | | |
| | 0802.12.00 | -- Shelled | kg | | | | | | Free | | | 5% | | 15% | 8% | 10% | | 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% | | 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% | | 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% | | 15% | | |
| | 0802.42.00 | -- Shelled | kg | | | | | | Free | | | 5% | | 15% | 8% | 10% | | 15% | | |
| | | - Pistachios : | | | | | | | | | | | | | | | | | | |
| | 0802.51.00 | --- In shell | kg | | | | | | Free | | | 5% | | 15% | 8% | 10% | | 15% | | |
| | 0802.52.00 | -- Shelled | kg | | | | | | Free | | | 5% | | 15% | 8% | 10% | | 15% | | |
| | | - Macadamia nuts: | | | | | | | | | | | | | | | | | | |
| | 0802.61.00 | --- In shell | kg | | | | | | Free | | | 5% | | 15% | 8% | 10% | | 15% | | |
| | 0802.62.00 | --- Shelled | kg | | | | | | Free | | | 5% | | 15% | 8% | 10% | | 15% | | |
| | 0802.70.00 | - Kola nuts (<i>Cola spp.</i>) | kg | | | | | | Free | | | | | 15% | 8% | 10% | | 15% | | |
| | 0802.80 | - Areca nuts : | | | | | | | | | | | | | | | | | | |
| | 0802.80.10 | --- Fresh (not shelled or peeled) | kg | TB | | | | | Free | | | | | 15% | 8% | 10% | | 45% or | | |
| | 0802.80.90 | --- Other | kg | TB | | | | | Free | | | | | 15% | 8% | 10% | | 45% or | | |
| | 0802.90 | - Other: | | | | | | | | | | | | | | | | | | |
| | 0802.90.10 | --- Fresh (not shelled or peeled) | kg | | | | | | Free | | | | | 15% | 8% | 10% | | 15% | | |

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| | 0802.90.90 | --- | Other | kg | | | | | | | | | | | Free | | | | | 15% | 8% | 10% | 15% | | | | | | |
| 08.03 | | | Bananas, including plantains, fresh or dried. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 0803.10 | - | Plantains | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 0803.10.10 | --- | Fresh | kg | TS | | | | | | | | | | | | | | | 15% | 8% | 10% | 45% or Rs.190/= per kg | | | | | | |
| | 0803.10.90 | --- | Other | kg | TS | | | | | | | | | | | | | | | 15% | 8% | 10% | 45% or Rs.190/= per kg | | | | | | |
| | 0803.90 | - | Other | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 0803.90.10 | --- | Fresh | kg | TS | | | | | | | | | | | | | | | 15% | 8% | 10% | 45% or Rs.190/= per kg | | | | | | |
| | 0803.90.90 | --- | Other | kg | TS | | | | | | | | | | | | | | | 15% | 8% | 10% | 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% or Rs.10/= per kg | 4.5% or Rs.10/= per kg | | | | | | | | 10% or Rs.30/= per kg | 8% | 10% | 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% | 5% | * | | | |
| | 0804.20 | - | Figs : | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 0804.20.10 | --- | Fresh | kg | | | | | | Free | | | 7.5% | 5% | | | | | | | | | | | 45% or Rs.190/= per kg | | | | |
| | 0804.20.20 | --- | Dried | kg | | | | | | Free | | | 7.5% | 5% | | | | | | | | | | | 45% or Rs.190/= per kg | | | | |
| | 0804.30 | - | Pineapples : | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 0804.30.10 | --- | Fresh | kg | TS | | | | | | | | | | | | | | | | | | | | 45% or Rs.190/= per kg | | | | |
| | 0804.30.20 | --- | Dried | kg | TS | | | | | | | | | | | | | | | | | | | | 45% or Rs.190/= per kg | | | | |
| | 0804.40 | - | Avacados : | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 0804.40.10 | --- | Fresh | kg | TS | | | | | | | | | | | | | | | | | | | | 15% | 8% | 10% | 45% or | |
| | 0804.40.20 | --- | Dried | kg | TS | | | | | | | | | | | | | | | | | | | | | 15% | 8% | 10% | 45% or |
| | 0804.50 | - | Guavas, mangoes and mangoosteens : | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| 0804.50.10 | --- | Guavas, fresh | kg | TS | | | | | | | | | | | | | | 15% | 8% | 10% | 45% or Rs.190/= per kg | | |
| 0804.50.20 | --- | Guavas, dried | kg | TS | | | | | | | | | | | | | | 15% | 8% | 10% | 45% or Rs.190/= per kg | | |
| 0804.50.30 | --- | Mangoes, fresh | kg | TS | | | | | | | | | | | | | | 15% | 8% | 10% | 45% or Rs.190/= per kg | | |
| 0804.50.40 | --- | Mangoes, dried | kg | TS | | | | | | | | | | | | | | 15% | 8% | 10% | 45% or Rs.190/= per kg | | |
| 0804.50.50 | --- | Mangoosteens, fresh | kg | TS | | | | | | | | | | | | | | 15% | 8% | 10% | 45% or Rs.190/= per kg | | * |
| 0804.50.60 | --- | Mangoosteens, dried | kg | TS | | | | | | | | | | | | | | 15% | 8% | 10% | 45% or | | * |
| 08.05 | | Citrus fruit, fresh or dried (+). | | | | | | | | | | | | | | | | | | | | | |
| 0805.10 | - | Oranges : | | | | | | | | | | | | | | | | | | | | | |
| 0805.10.10 | --- | Fresh | kg | L | | | | | Free | 17% | 5% | 5% | | | | | | 15% | 8% | 10% | 15% | | * |
| 0805.10.20 | --- | Dried | kg | | | | | | Free | 17% | 5% | 5% | | | | | | 15% | 8% | 10% | 35% or | | * |
| 0805.21 | -- | Mandarins (including tangerines and | | | | | | | | | | | | | | | | | | | | | |
| 0805.21.10 | --- | Fresh | kg | L | | | | | Free | 17% or | 5% or | 5% or | | | | | | 15% or | 8% | 10% | Rs.30/= | | |
| 0805.21.20 | --- | Dried | kg | | | | | | Free | 17% or | 5% or | 5% or | | | | | | 15% or | 8% | 10% | 45% or | | |
| 0805.22 | -- | Clementines : | | | | | | | | | | | | | | | | | | | | | |
| 0805.22.10 | --- | Fresh | kg | | | | | | Free | 17% | 5% | 5% | | | | | | 15% | 8% | 10% | Rs.30/= | | * |
| 0805.22.20 | --- | Dried | kg | | | | | | Free | 17% | 5% | 5% | | | | | | 15% | 8% | 10% | 45% or | | * |
| 0805.29 | -- | Other : | | | | | | | | | | | | | | | | | | | | | |
| 0805.29.10 | --- | Fresh | kg | | | | | | Free | 17% | 5% | 5% | | | | | | 15% | 8% | 10% | Rs.30/= | | * |
| 0805.29.20 | --- | Dried | kg | | | | | | Free | 17% | 5% | 5% | | | | | | 15% | 8% | 10% | 45% or | | * |
| 0805.40 | - | Grapefruit, including pomelos : | | | | | | | | | | | | | | | | | | | | | |
| 0805.40.10 | --- | Fresh | kg | | | | | | Free | | | | | | | | | 15% | 8% | 10% | 45% or | | * |
| 0805.40.20 | --- | Dried | kg | | | | | | Free | | | | | | | | | 15% | 8% | 10% | 45% or | | * |
| 0805.50 | - | Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and | | | | | | | | | | | | | | | | | | | | | |
| 0805.50.10 | --- | Fresh | kg | | | | | | | | | | | | | | | 15% | 8% | 10% | 45% or | | * |
| 0805.50.20 | --- | Dried | kg | | | | | | | | | | | | | | | 15% | 8% | 10% | 45% or | | * |
| 0805.90 | - | Other : | | | | | | | | | | | | | | | | | | | | | |
| 0805.90.10 | --- | Fresh | kg | | | | | | Free | | | | | | | | | 15% | 8% | 10% | 45% or | | * |
| 0805.90.20 | --- | Dried | kg | | | | | | Free | | | | | | | | | 15% | 8% | 10% | 45% or | | * |
| 08.06 | | Grapes, fresh or dried. | | | | | | | | | | | | | | | | | | | | | |
| 0806.10.00 | - | Fresh | kg | L | | | | | | 13.00% | | | | | | | | 15% | 8% | 10% | 15% | | * |
| 0806.20.00 | - | Dried | kg | L | | | | | Free | | | | | | | | | 15% or Rs.40/= per kg | 8% | 10% | 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% | 45% or Rs.190/= per kg | | |

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| | 0807.19.00 | -- | Other | kg | TS | | | | | | | | | | 15% | 8% | 10% | 45% or Rs.190/= per kg | | |
| | 0807.20.00 | - | Papaws (papayas) | kg | | | | | | | | | | | 15% | 8% | 10% | 45% or Rs.190/= per kg | | |
| 08.08 | | | Apples, pears and quinces, fresh. | | | | | | | | | | | | | | | | | |
| | 0808.10.00 | - | Apples | kg | L | | | 13% | Free | 17% | 5% | Free | | | 15% | 8% | 10% | 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% | | 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% | | 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% | | 45% or Rs.190/= per kg | | * |
| | | - | Cherries: | | | | | | | | | | | | | | | | | |
| | 0809.21.00 | -- | Sour cherries (<i>Prunus cerasus</i>) | kg | | | | | Free | | | 5% | | 15% | 8% | 10% | | 45% or Rs.190/= per kg | | * |
| | 0809.29.00 | -- | Other | kg | | | | | Free | | | 5% | | 15% | 8% | 10% | | 45% or Rs.190/= per kg | | * |
| | 0809.30.00 | - | Peaches, including nectarines | kg | | | | | Free | | | 5% | | 15% | 8% | 10% | | 45% or Rs.190/= per kg | | * |
| | 0809.40.00 | - | Plums and sloes | kg | | | | | Free | | | | | 15% | 8% | 10% | | 15% or | | * |
| 08.10 | | | Other fruit, fresh. | | | | | | | | | | | | | | | | | |
| | 0810.10.00 | - | Strawberries | kg | TS | | | | | | | | | 15% | 8% | 10% | | 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% | | |

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| | 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% | 45% or Rs.190/= per kg | | |
| | 0810.70.00 | - | Persimmons | kg | | | | | | | Free | | | | | | | | 15% | 8% | 10% | 15% | | |
| | 0810.90 | - | Other : | | | | | | | | | | | | | | | | | | | | | |
| | 0810.90.10 | --- | Cocoa nuts, raw | kg | | | | | | | Free | | | | | | | | 15% | 8% | 10% | 45% or | | |
| | 0810.90.90 | --- | Other | kg | L | | | | | | Free | | | | | | | | 15% or Rs.40/= per kg | 8% | 10% | 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% | 45% or Rs.135/= per kg | | |
| | 0811.20.00 | - | Raspberries, blackberries, mulberries, | kg | | | | | | | Free | | | | | | | | 15% | 8% | 10% | 45% or | | |
| | 0811.90.00 | - | Other | kg | | | | | | | Free | | | | | | | | 15% | 8% | 10% | 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. | | | | | | | | | | | | | | | | | | | | | |
| | 0812.10.00 | - | Cherries | kg | | | | | | | Free | | | | | | | | | | | | | |
| | 0812.90.00 | - | Other | kg | | 13.5% | | | | | Free | Free | | | | 5% | 5% | | 15% | 8% | 10% | 15% 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% | 15% | | |
| | 0813.20.00 | - | Prunes | kg | | | | | | | Free | | | | | 5% | | | 15% | 8% | 10% | 15% | | |
| | 0813.30.00 | - | Apples | kg | | | | | | | Free | | | | | 5% | 5% | | 15% | 8% | 10% | 15% | | |
| | 0813.40 | - | Other fruit : | | | | | | | | | | | | | | | | | | | | | |

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| | 0813.40.10 | --- | Tamarind | kg | TB | | | | | | | | | | 15% | 8% | 10% | 30% or Rs.165/= per kg | | |
| | 0813.40.90 | --- | Other | kg | | | | | | | | | | | 15% | 8% | 10% | 45% or Rs.145/= per kg | | |
| | 0813.50.00 | - | Mixtures of nuts or dried fruits of this Chapter | kg | | | | | | Free | | | | | 15% | 8% | 10% | 45% 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 | | | | | 15% | 8% | 10% | 45% or Rs.140/= per kg | | |