

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),

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Surcharge on Customs Duty	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%	15%	10.0%	45% or Rs.185/= per kg		
	0801.11.90	--- Other	kg	TS						Free					15%	15%	10.0%	45% or Rs.185/= per kg		
	0801.12.00	-- In the inner shell (endocarp)	kg							Free					15%	15%	10.0%	45% or Rs.185/= per kg		
	0801.19	-- Other :																		
	0801.19.20	--- Seed Coconut	kg & u							Free					15%	15%	10.0%	45% or Rs.185/= per kg		
	0801.19.30	--- King coconut	kg & u							Free					15%	15%	10.0%	45% or Rs.185/= per kg		
	0801.19.90	--- Other	kg	TS						Free					15%	15%	10.0%	45% or Rs.185/= per kg		
		- Brazil nuts :																		
	0801.21	-- In shell :																		
	0801.21.10	--- Fresh	kg							Free					15%	15%	10.0%	45% or Rs.185/= per kg		
	0801.21.90	--- Other	kg							Free					15%	15%	10.0%	45% or Rs.185/= per kg		
	0801.22.00	-- Shelled	kg							Free					15%	15%	10.0%	45% or Rs.185/= per kg		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Surcharge on Customs Duty	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
		- Cashew nuts :																		
	0801.31	-- In shell :																		
	0801.31.10	--- Fresh	kg	L						Free				15%	15%	10.0%	15%			
	0801.31.90	--- Other	kg	L						Free				15%	15%	10.0%	15%			
	0801.32.00	-- Shelled	kg	TS						Free				15%	15%	10.0%	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%	15%	15%	10.0%	15%			
	0802.11.90	--- Other	kg							Free			5%	15%	15%	10.0%	30% or Rs.110/= per kg			
	0802.12.00	-- Shelled	kg							Free			5%	15%	15%	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%	15%	10.0%	15%			
	0802.21.90	--- Other	kg							Free			5%	15%	15%	Ex	30% or Rs.110/= per kg			
	0802.22.00	-- Shelled	kg							Free				15%	15%	Ex	15%			
		- Walnuts :																		
	0802.31	-- In shell :																		
	0802.31.10	--- Fresh	kg							Free			5%	15%	15%	10.0%	15%			
	0802.31.90	--- Other	kg							Free			5%	15%	15%	Ex	30% or Rs.110/= per kg			
	0802.32.00	-- Shelled	kg							Free				15%	15%	Ex	15%			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
		- Chestnuts (<i>Castanea spp.</i>) :																			
	0802.41.00	-- In shell	kg							Free			5%		15%	15%	10.0%	15%			
	0802.42.00	-- Shelled	kg							Free			5%		15%	15%	10.0%	15%			
		- Pistachios :																			
	0802.51.00	-- In shell	kg							Free			5%		15%	15%	10.0%	15%			
	0802.52.00	-- Shelled	kg							Free			5%		15%	15%	10.0%	15%			
		- Macadamia nuts:																			
	0802.61.00	-- In shell	kg							Free			5%		15%	15%	10.0%	15%			
	0802.62.00	-- Shelled	kg							Free			5%		15%	15%	10.0%	15%			
	0802.70.00	- Kola nuts (<i>Cola spp.</i>)	kg							Free					15%	15%	10.0%	15%			
	0802.80	- Areca nuts :																			
	0802.80.10	--- Fresh (not shelled or peeled)	kg	TB						Free					15%	15%	10.0%	45% or Rs.180/= per kg			
	0802.80.90	--- Other	kg	TB						Free					15%	15%	10.0%	45% or Rs.180/= per kg			
	0802.90	- Other:																			
	0802.90.10	--- Fresh (not shelled or peeled)	kg							Free					15%	15%	10.0%	15%			
	0802.90.90	--- Other	kg							Free					15%	15%	10.0%	15%			
08.03		Bananas, including plantains, fresh or dried.																			
	0803.10	- Plantains																			
	0803.10.10	--- Fresh	kg	TS											15%	15%	10.0%	45% or Rs.190/= per kg			
	0803.10.90	--- Other	kg	TS											15%	15%	10.0%	45% or Rs.190/= per kg			

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						AP	AD	BN	GT	IN	PK	SA	SF						
	0803.90	-	Other																
	0803.90.10	---	Fresh	kg	TS										15%	15%	10.0%	45% or Rs.190/= per kg	
	0803.90.90	---	Other	kg	TS										15%	15%	10.0%	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	15%	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	15%	10.0%	5%	*
	0804.20	-	Figs :																
	0804.20.10	---	Fresh	kg						Free		7.5%	5%		15%	15%	10.0%	45% or Rs.190/= per kg	
	0804.20.20	---	Dried	kg						Free		7.5%	5%		15%	15%	10.0%	45% or Rs.190/= per kg	
	0804.30	-	Pineapples :																
	0804.30.10	---	Fresh	kg	TS										15%	15%	10.0%	45% or Rs.190/= per kg	
	0804.30.20	---	Dried	kg	TS										15%	15%	10.0%	45% or Rs.190/= per kg	
	0804.40	-	Avocados :																
	0804.40.10	---	Fresh	kg	TS										15%	15%	10.0%	45% or Rs.190/= per kg	
	0804.40.20	---	Dried	kg	TS										15%	15%	10.0%	45% or Rs.190/= per kg	
	0804.50	-	Guavas, mangoes and mangoosteens :																

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						AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
	0804.50.10	---	Guavas, fresh	kg	TS										15%	15%	10.0%	45% or Rs.190/= per kg			
	0804.50.20	---	Guavas, dried	kg	TS										15%	15%	10.0%	45% or Rs.190/= per kg			
	0804.50.30	---	Mangoes, fresh	kg	TS										15%	15%	10.0%	45% or Rs.190/= per kg			
	0804.50.40	---	Mangoes, dried	kg	TS										15%	15%	10.0%	45% or Rs.190/= per kg			
	0804.50.50	---	Mangoosteens, fresh	kg	TS										15%	15%	10.0%	45% or Rs.190/= per kg		*	
	0804.50.60	---	Mangoosteens, dried	kg	TS										15%	15%	10.0%	45% or Rs.190/= per kg		*	
08.05			Citrus fruit, fresh or dried (+).																		
	0805.10	-	Oranges :																		
	0805.10.10	---	Fresh	kg						Free	17%	5%	5%		15%	15%	10.0%	15%		*	
	0805.10.20	---	Dried	kg						Free	17%	5%	5%		15%	15%	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. 142/- per kg	5% or Rs. 42/- per kg	5% or Rs. 42/- per kg		15% or Rs. 125/- per kg	15%	10.0%	Rs.30/= per kg	75%		
	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	15%	10.0%	45% or Rs.190/= per kg			
	0805.22	--	Clementines :																		
	0805.22.10	---	Fresh	kg						Free	17%	5%	5%		15%	15%	10.0%	Rs.30/= per kg		*	
	0805.22.20	---	Dried	kg						Free	17%	5%	5%		15%	15%	10.0%	45% or Rs.190/= per kg		*	
	0805.29	--	Other :																		
	0805.29.10	---	Fresh	kg						Free	17%	5%	5%		15%	15%	10.0%	Rs.30/= per kg		*	

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						AP	AD	BN	GT	IN	PK	SA	SF							SD	SG	
	0805.29.20	---	Dried	kg							Free	17%	5%	5%		15%	15%	10.0%	45% or Rs.190/= per kg		*	
	0805.40	-	Grapefruit, including pomelos :																			
	0805.40.10	---	Fresh	kg							Free					15%	15%	10.0%	45% or Rs.190/= per kg		*	
	0805.40.20	---	Dried	kg							Free					15%	15%	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%	15%	10.0%	45% or Rs.190/= per kg		*	
	0805.50.20	---	Dried	kg												15%	15%	10.0%	45% or Rs.190/= per kg		*	
	0805.90	-	Other :																			
	0805.90.10	---	Fresh	kg							Free					15%	15%	10.0%	45% or Rs.190/= per kg		*	
	0805.90.20	---	Dried	kg							Free					15%	15%	10.0%	45% or Rs.190/= per kg		*	
08.06			Grapes, fresh or dried.																			
	0806.10.00	-	Fresh	kg				13.00%				17%				15%	15%	10.0%	15%			*
	0806.20.00	-	Dried	kg							Free					15% or Rs.40/= per kg	15%	10.0%	15% or Rs.40/= per kg		*	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Surcharge on Customs Duty	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
08.07		Melons (including watermelons) and papaws (papayas), fresh.																		
		- Melons (including watermelons) :																		
	0807.11.00	-- Watermelons	kg	TS											15%	15%	10.0%	45% or Rs.190/= per kg		
	0807.19.00	-- Other	kg	TS											15%	15%	10.0%	45% or Rs.190/= per kg		
	0807.20.00	- Papaws (papayas)	kg												15%	15%	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%	15%	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	15%	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	15%	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%	15%	10.0%	45% or Rs.190/= per kg			*
		- Cherries:																		
	0809.21.00	-- Sour cherries (<i>Prunus cerasus</i>)	kg						Free			5%		15%	15%	10.0%	45% or Rs.190/= per kg			*
	0809.29.00	-- Other	kg						Free			5%		15%	15%	10.0%	45% or Rs.190/= per kg			*

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Surcharge on Customs Duty	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD						
	0809.30.00	-	Peaches, including nectarines	kg							Free			5%		15%	15%	10.0%	45% or Rs.190/= per kg	*
	0809.40.00	-	Plums and sloes	kg							Free					15% or Rs.40/= per kg	15%	10.0%	15% or Rs.40/= per kg	*
08.10			Other fruit, fresh.																	
	0810.10.00	-	Strawberries	kg	TS											15%	15%	10.0%	45% or Rs.190/= per kg	
	0810.20.00	-	Raspberries, blackberries, mulberries and loganberries	kg							Free					15%	15%	Ex	15%	
	0810.30.00	-	Black, white or red currants and gooseberries	kg							Free					15%	15%	Ex	15%	
	0810.40.00	-	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	kg							Free		7.5%	5%		15%	15%	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	15%	Ex	15% or Rs.40/= per kg	*	
	0810.60.00	-	Durians	kg	TS											15%	15%	10.0%	45% or Rs.190/= per kg	
	0810.70.00	-	Persimmons	kg							Free					15%	15%	10.0%	15%	
	0810.90	-	Other :																	
	0810.90.10	---	Cocoa nuts, raw	kg							Free					15%	15%	10.0%	45% or Rs.135/= per kg	
	0810.90.90	---	Other	kg							Free					15% or Rs.40/= per kg	15%	10.0%	15% or Rs.40/= per kg	*

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
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%	15%	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%	15%	10.0%	45% or Rs.135/= per kg		
	0811.90.00	- Other	kg							Free					15%	15%	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.																		
	0812.10.00	- Cherries	kg							Free			5%		15%	15%	10.0%	15%		
	0812.90.00	- Other	kg		13.50%				Free	Free		5%	5%		15%	15%	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%	15%	10.0%	15%		
	0813.20.00	- Prunes	kg							Free			5%		15%	15%	10.0%	15%		
	0813.30.00	- Apples	kg							Free		5%	5%		15%	15%	10.0%	15%		
	0813.40	- Other fruit :																		
	0813.40.10	--- Tamarind	kg	TB											15%	15%	10.0%	30% or Rs.165/= per kg		

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						AP	AD	BN	GT	IN	PK	SA	SF							SD
	0813.40.90	---	Other	kg											15%	15%	10.0%	45% or Rs.145/= per kg		
	0813.50.00	-	Mixtures of nuts or dried fruits of this Chapter	kg						Free					15%	15%	10.0%	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%	15%	10.0%	45% or Rs.140/= per kg		