

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.
- 4.- Heading 08.12 applies to fruits and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Surcharge on Customs Duty	SSCL	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%	45% or Rs.370/ = per kg		2.5%	
	0801.11.90	--- Other	kg	TS						Free						15%	15%	10%	45% or Rs.370/ = per kg		2.5%	*
	0801.12	-- In the inner shell (endocarp)	kg							Free						15%	15%	10%	45% or Rs.370/ = per kg		2.5%	
	0801.19	-- Other :																				
	0801.19.20	--- Seed Coconut	kg & u							Free						15%	15%	10%	45% or Rs.370/ = per kg		2.5%	
	0801.19.30	--- King coconut	kg & u							Free						15%	15%	10%	45% or Rs.370/ = per kg		2.5%	
	0801.19.90	--- Other	kg	TS						Free						15%	15%	10%	45% or Rs.370/ = per kg		2.5%	
		- Brazil nuts :																				
	0801.21	-- In shell :																				
	0801.21.10	--- Fresh	kg							Free						15%	15%	10%	45% or Rs.370/ = per kg		2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Surcharge on Customs Duty	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	0801.21.90	--- Other	kg							Free					15%	15%	10%	45% or Rs.370/ = per kg		2.5%		
	0801.22	-- Shelled	kg							Free					15%	15%	10%	45% or Rs.370/ = per kg		2.5%		
		- Cashew nuts :																				
	0801.31	-- In shell :																				
	0801.31.10	--- Fresh	kg	L						Free					15%	15%	10%	15%		2.5%		
	0801.31.90	--- Other	kg	L						Free					15%	15%	10%	15%		2.5%		
	0801.32	-- Shelled	kg	TS						Free					15%	15%	10%	30% or Rs.220/ = per kg		2.5%		
<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%	15%	10%	15%		2.5%		
	0802.11.90	--- Other	kg							Free			5%		15%	15%	10%	30% or Rs.220/ = per kg		2.5%		
	0802.12	-- Shelled	kg							Free			5%		15%	15%	10%	30% or Rs.220/ = per kg		2.5%		
		- Hazelnuts or filberts ( <i>Corylus spp.</i> ) :																				
	0802.21	-- In shell :																				
	0802.21.10	--- Fresh	kg							Free			5%		15%	15%	10%	15%		2.5%		
	0802.21.90	--- Other	kg							Free			5%		15%	15%	Ex	30% or Rs.220/ = per kg		2.5%		
	0802.22	-- Shelled	kg							Free					15%	15%	Ex	15%		2.5%		
		- Walnuts :																				
	0802.31	-- In shell :																				
	0802.31.10	--- Fresh	kg							Free			5%		15%	15%	10%	15%		2.5%		
	0802.31.90	--- Other	kg							Free			5%		15%	15%	Ex	30% or Rs.220/ = per kg		2.5%		
	0802.32	-- Shelled	kg							Free					15%	15%	Ex	15%		2.5%		
		- Chestnuts ( <i>Castanea spp.</i> ) :																				
	0802.41	-- In shell	kg							Free			5%		15%	15%	10%	15%		2.5%		
	0802.42	-- Shelled	kg							Free			5%		15%	15%	10%	15%		2.5%		
		- Pistachios :																				
	0802.51	-- In shell	kg							Free			5%		15%	15%	10%	15%		2.5%		
	0802.52	-- Shelled	kg							Free			5%		15%	15%	10%	15%		2.5%		
		- Macadamia nuts :																				
	0802.61	-- In shell	kg							Free			5%		15%	15%	10%	15%		2.5%		
	0802.62	-- Shelled	kg							Free			5%		15%	15%	10%	15%		2.5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Surcharge on Customs Duty	sscl	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG									
	0802.70	- Kola nuts ( <i>Cola spp.</i> )	kg								Free					15%	15%	10%	15%		2.5%		
	0802.80	- Areca nuts :																					
	0802.80.10	--- Fresh (not shelled or peeled)	kg	L/TB							Free					15%	15%	10%	45% or Rs.360/ = per kg		2.5%		
	0802.80.90	--- Other	kg	L/TB							Free					15%	15%	10%	45% or Rs.360/ = per kg		2.5%		
	0802.90	- Other:																					
	0802.90.10	--- Fresh (not shelled or peeled)	kg								Free					15%	15%	10%	15%		2.5%		
	0802.90.90	--- Other	kg								Free					15%	15%	10%	15%		2.5%		
		- Other :																					
	0802.91	-- Pine nuts, in shell :																				2.5%	
	0802.91.10	--- Fresh	kg								Free					15%	15%	10%	15%		2.5%		
	0802.91.90	--- Other	kg								Free					15%	15%	10%	15%		2.5%		
	0802.92	-- Pine nuts, shelled	kg								Free					15%	15%	10%	15%		2.5%		
	0802.99	-- Other :																				2.5%	
	0802.99.10	--- Fresh (not shelled or peeled)	kg								Free					15%	15%	10%	15%		2.5%		
	0802.99.90	--- Other	kg								Free					15%	15%	10%	15%		2.5%		
<b>08.03</b>		<b>Bananas, including plantains, fresh or dried.</b>																					
	0803.10	- Plantains																					
	0803.10.10	--- Fresh	kg	TS												15%	15%	10%	45% or Rs.380/ = per kg		2.5%		
	0803.10.90	--- Other	kg	TS												15%	15%	10%	45% or Rs.380/ = per kg		2.5%		
	0803.90	- Other																					
	0803.90.10	--- Fresh	kg	TS												15%	15%	10%	45% or Rs.380/ = per kg		2.5%		
	0803.90.90	--- Other	kg	TS												15%	15%	10%	45% or Rs.240/ = per kg		2.5%		
<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.20/= per kg	4.5% or Rs.20/= per kg		10% or Rs.60/= per kg	15%	10%	5%			2.5%	*	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Surcharge on Customs Duty	SSCL	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG									
	0804.10.20	--- Dried	kg							Free	Free		5% or Rs.20/= per kg	4.5% or Rs.20/= per kg		10% or Rs.80/= per kg	15%	10%	5%		2.5%	*	
	0804.20	- Figs :																					
	0804.20.10	--- Fresh	kg								Free		7.5%	5%		15%	15%	10%	45% or Rs.380/ = per kg		2.5%		
	0804.20.20	--- Dried	kg								Free		7.5%	5%		15%	15%	10%	45% or Rs.380/ = per kg		2.5%		
	0804.30	- Pineapples :																					
	0804.30.10	--- Fresh	kg	TS												15%	15%	10%	45% or Rs.380/ = per kg		2.5%		
	0804.30.20	--- Dried	kg	TS												15%	15%	10%	45% or Rs.380/ = per kg		2.5%		
	0804.40	- Avacados :																					
	0804.40.10	--- Fresh	kg	TS												15%	15%	10%	45% or Rs.380/ = per kg		2.5%		
	0804.40.20	--- Dried	kg	TS												15%	15%	10%	45% or Rs.380/ = per kg		2.5%		
	0804.50	- Guavas, mangoes and mangoosteens :																					
	0804.50.10	--- Guavas, fresh	kg	TS												15%	15%	10%	45% or Rs.380/ = per kg		2.5%		
	0804.50.20	--- Guavas, dried	kg	TS												15%	15%	10%	45% or Rs.380/ = per kg		2.5%		
	0804.50.30	--- Mangoes, fresh	kg	TS												15%	15%	10%	45% or Rs.380/ = per kg		2.5%		
	0804.50.40	--- Mangoes, dried	kg	TS												15%	15%	10%	45% or Rs.380/ = per kg		2.5%		
	0804.50.50	--- Mangoosteens, fresh	kg	TS												15%	15%	10%	45% or Rs.380/ = per kg		2.5%	*	
	0804.50.60	--- Mangoosteens, dried	kg	TS												15%	15%	10%	45% or Rs.380/ = per kg		2.5%	*	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Surcharge on Customs Duty	SSCL	S C L					
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG												
<b>08.05</b>		<b>Citrus fruit, fresh or dried (+).</b>																								
	0805.10	- Oranges :																								
	0805.10.10	--- Fresh	kg							Free	17%	5%	5%		15%	15%	10%	15%					2.5%	*		
	0805.10.20	--- Dried	kg							Free	17%	5%	5%		15%	15%	10%	35% or Rs.380/ = per kg				2.5%	*			
		- 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.50/- per kg	5% or Rs.50/- per kg		15% or Rs. 150/- per kg	15%	10%	Rs.30/= per kg	75%			2.5%				
	0805.21.20	--- Dried	kg							Free	17% or Rs. 142/- per kg	5% or Rs.30/- per kg	5% or Rs.30/- per kg		15% or Rs.90/- per kg	15%	10%	45% or Rs.380/ = per kg				2.5%				
	0805.22	-- Clementines :																								
	0805.22.10	--- Fresh	kg							Free	17%	5%	5%		15%	15%	10%	Rs.30/= per kg				2.5%	*			
	0805.22.20	--- Dried	kg							Free	17%	5%	5%		15%	15%	10%	45% or Rs.380/ = per kg				2.5%	*			
	0805.29	-- Other :																								
	0805.29.10	--- Fresh	kg							Free	17%	5%	5%		15%	15%	10%	Rs.30/= per kg				2.5%	*			
	0805.29.20	--- Dried	kg							Free	17%	5%	5%		15%	15%	10%	45% or Rs.380/ = per kg				2.5%	*			
	0805.40	- Grapefruit, including pomelos :																								
	0805.40	- Grapefruit and pomelos :																								
	0805.40.10	--- Fresh	kg							Free					15%	15%	10%	45% or Rs.380/ = per kg				2.5%	*			
	0805.40.20	--- Dried	kg							Free					15%	15%	10%	45% or Rs.380/ = per kg				2.5%	*			
	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%	45% or Rs.380/ = per kg				2.5%	*			
	0805.50.20	--- Dried	kg												15%	15%	10%	45% or Rs.380/ = per kg				2.5%	*			
	0805.90	- Other :																								

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Surcharge on Customs Duty	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	0805.90.10	--- Fresh	kg								Free					15%	15%	10%	45% or Rs.380/ = per	2.5%	*	
	0805.90.20	--- Dried	kg								Free					15%	15%	10%	45% or Rs.380/ = per	2.5%	*	
<b>08.06</b>		<b>Grapes, fresh or dried.</b>																				
	0806.10	- Fresh	kg				13%				17%					15%	15%	10%	15%		2.5%	*
	0806.20	- Dried	kg								Free					15% or Rs.80/= per kg	15%	10%	15% or Rs.80/= per kg	2.5%	*	
<b>08.07</b>		<b>Melons (including watermelons) and papaws (papayas), fresh.</b>																				
		- Melons (including watermelons) :																				
	0807.11	-- Watermelons	kg	TS												15%	15%	10%	45% or Rs.380/ = per kg	2.5%		
	0807.19	-- Other	kg	TS												15%	15%	10%	45% or Rs.380/ = per kg	2.5%		
	0807.20	- Papaws (papayas)	kg													15%	15%	10%	45% or Rs.380/ = per kg	2.5%		
<b>08.08</b>		<b>Apples, pears and quinces, fresh.</b>																				
	0808.10	- Apples	kg				13.00%			Free	17%	5%	Free			15%	15%	10%	15%		2.5%	*
	0808.30	- Pears	kg							Free		5% or Rs.30/= per kg	5% or Rs.30/= per kg			15% or Rs.80/= per kg	15%	10%	15% or Rs.80/= per kg	2.5%	*	
	0808.40	- Quinces	kg							Free		5% or Rs.30/= per kg	5% or Rs.30/= per kg			15% or Rs.80/= per kg	15%	10%	15% or Rs.80/= per kg	2.5%	*	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Surcharge on Customs Duty	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
<b>08.09</b>		<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</b>																				
	0809.10	- Apricots	kg							Free			5%		15%	15%	10%	45% or Rs.380/ = per		2.5%	*	
		- Cherries:																				
	0809.21	-- Sour cherries ( <i>Prunus cerasus</i> )	kg							Free			5%		15%	15%	10%	45% or Rs.380/ = per		2.5%	*	
	0809.29	-- Other	kg							Free			5%		15%	15%	10%	45% or Rs.380/ = per		2.5%	*	
	0809.30	- Peaches, including nectarines	kg							Free			5%		15%	15%	10%	45% or Rs.380/ = per		2.5%	*	
	0809.40	- Plums and sloes	kg							Free					15% or Rs.40/= per kg	15%	10%	15% or Rs.80/= per kg		2.5%	*	
<b>08.10</b>		<b>Other fruit, fresh.</b>																				
	0810.10	- Strawberries	kg	TS											15%	15%	10%	45% or Rs.380/ = per kg		2.5%		
	0810.20	- Raspberries, blackberries, mulberries and loganberries	kg							Free					15%	15%	Ex	15%		2.5%		
	0810.30	- Black, white or red currants and gooseberries	kg							Free					15%	15%	Ex	15%		2.5%		
	0810.40	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	kg							Free		7.5%	5%		15%	15%	Ex	15%		2.5%		
	0810.50	- Kiwifruit	kg						Free	Free		5% or Rs.30/= per kg	5% or Rs.30/= per kg		15% or Rs.80/= per kg	15%	Ex	15% or Rs.80/= per kg		2.5%	*	
	0810.60	- Durians	kg	TS											15%	15%	10%	45% or Rs.380/ = per kg		2.5%		
	0810.70	- Persimmons	kg							Free					15%	15%	10%	15%		2.5%		
	0810.90	- Other :																				
	0810.90.10	--- Cocoa nuts, raw	kg							Free					15%	15%	10%	45% or Rs.270/ = per		2.5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Surcharge on Customs Duty	SSCL	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG									
	0810.90.90	--- Other	kg								Free					15% or Rs.80/= per kg	15%	10%	15% or Rs.80/= per kg		2.5%	*	
<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	- Strawberries	kg	TS												15%	15%	10%	45% or Rs.270/ = per kg		2.5%		
	0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	kg							Free						15%	15%	10%	45% or Rs.270/ = per kg		2.5%		
	0811.90	- Other	kg							Free						15%	15%	10%	45% or Rs.270/ = per kg		2.5%		
<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>																					
<b>08.12</b>		<b>Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption.</b>																					
	0812.10	- Cherries	kg							Free			5%			15%	15%	10%	15%		2.5%		
	0812.90	- Other	kg		13.5%				Free	Free		5%	5%			15%	15%	10%	45% or Rs.270/ = per		2.5%		
<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	- Apricots	kg							Free			5%			15%	15%	10%	15%		2.5%		
	0813.20	- Prunes	kg							Free			5%			15%	15%	10%	15%		2.5%		
	0813.30	- Apples	kg							Free		5%	5%			15%	15%	10%	15%		2.5%		
	0813.40	- Other fruit :																					
	0813.40.10	--- Tamarind	kg	L/TB												15%	15%	10%	30% or Rs.330/ = per kg		2.5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Surcharge on Customs Duty	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	0813.40.90	--- Other	kg												15%	15%	10%	45% or Rs.290/ = per kg		2.5%	
	0813.50	- Mixtures of nuts or dried fruits of this Chapter	kg							Free					15%	15%	10%	45% or Rs.240/ = per kg		2.5%	
<b>08.14</b>	0814.00	<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%	15%	10%	45% or Rs.280/ = per kg		2.5%	